



December 12, 2011

Dear Representative:

On behalf of the National Federation of Independent Business (NFIB), the nation's largest small business advocacy organization, I am writing in support of H.R. 3630, the Middle Class Tax Relief and Job Creation Act of 2011. This legislation extends the current 100% bonus depreciation schedule through 2012 and makes important reforms to the Unemployment Insurance (UI) system.

While NFIB remains concerned about a further extension of unemployment benefits, we are pleased to see that H.R. 3630 makes needed reforms to clean up waste and abuse of the UI program and helps unemployment recipients back into the job market. The bulk of the UI program is financed by taxing small business owners, and we appreciate that this bill makes program integrity a top priority. The legislation includes requirements on all state and federal UI recipients that they must search for work, participate in reemployment services, and enroll in a GED program if they have not graduated from high school. In addition, H.R. 3630 addresses another major area of needed reform by giving the states more flexibility for innovation in their UI programs. H.R. 3630 also reduces the maximum benefits from 99 weeks to 59 weeks by mid-2012 which would save the government \$10 billion.

H.R. 3630 contains language that would advance the Keystone XL energy pipeline toward the next phase. This project is supported by small business because it would provide additional energy supplies and help create needed jobs in the area where the pipeline is built. According to NFIB's Energy Consumption poll, energy costs are one of the top three business expenses in 35 percent of small businesses. Providing more affordable energy will directly help small businesses reduce the impact high energy prices have on their business.

H.R. 3630 also includes two provisions that will help small businesses survive the economic downturn, start to grow and create jobs. The one-year extension of 100% bonus depreciation will help some small businesses that may be planning to make large equipment purchases next year. Additionally, H.R. 3630 includes language preventing the EPA from going forward with the Boiler MACT rule.

As small businesses work to turn our economy around, we appreciate Congress' willingness to address legislation that will help our nation's job creators. I look forward to working with you to pass these important small business provisions.

Sincerely,

A handwritten signature in black ink that reads "Susan Eckerly". The signature is fluid and cursive, with a long, sweeping underline.

Susan Eckerly  
Senior Vice President  
Public Policy