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December 13, 2011

Chairman Dave Camp
Committee on Ways and Means
1102 Longworth House Office Building
Washington, D.C. 20515

Dear Chairman Camp:

The National Roofing Contractors Association (NRCA) strongly supports passage of H.R. 3630, the *Middle Class Tax Relief & Job Creation Act*, legislation that would authorize much-needed reforms and extend short-term tax relief for employees and employers during these tough economic times. NRCA recognizes the need to provide businesses with the certainty that these tax policies will be available next year as they seek to grow and create jobs.

Key provisions of the package of interest to the roofing industry include:

- 1-year extension of 100% business expensing for the purchase of vehicles and equipment;
- 1-year extension of individual payroll tax holiday at the current 4.2% rate;
- Unemployment insurance reform and extension.

NRCA also applauds the fact H.R. 3630 is fully-offset with spending cuts and programmatic reforms so this tax relief will not add to the deficit.

NRCA looks forward to working with the Committee on Ways and Means in the coming year as you move forward with comprehensive tax reform proposals. While NRCA supports your long-term goal of comprehensive tax reform and we support H.R. 3630 as a reasonable approach to addressing our short-term needs. NRCA commends you for your leadership on promoting tax policies that enable employers to grow their businesses and create jobs.

Sincerely,

Kent Tolley
Quality Tile Roofing, Inc., Boise, ID
President, NRCA