



June 9, 2014

The Honorable Pat Tiberi
106 Cannon Building
Washington, DC 20515

The Honorable Ron Kind
1502 Longworth
Washington, DC 20515

Dear Representatives Tiberi and Kind:

The Small Business & Entrepreneurship Council (SBE Council) is pleased to support H.R. 4457, the “America’s Small Business Tax Relief Act of 2014.”

Small business owners and self-employed entrepreneurs drive the United States economy. They are innovators following their dreams, and their efforts create jobs for American workers. To maximize their innovative capacity and hard work, entrepreneurs need certainty with respect to the tax system as it relates to business investment.

Making permanent Section 179 expensing at the \$500,000 level will enable entrepreneurs to plan and invest with confidence. Such expensing also reduces complexity, burden, and costs for small businesses, which allows entrepreneurs to focus their resources and time on productive activities. H.R. 4457 is a needed and practical measure to boost entrepreneurship and economic growth.

SBE Council looks forward to working with you to advance H.R. 4457 into law. Thank you for your support of America’s entrepreneurs and small businesses.

Sincerely,

Karen Kerrigan
President & Chief Executive Officer

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Protecting Small Business, Promoting Entrepreneurship