



February 16, 2024

The Honorable Chuck Schumer
Majority Leader
U.S. Senate
322 Hart Senate Office Building
Washington, DC 20510

The Honorable Mitch McConnell
Minority Leader
U.S. Senate
317 Russell Senate Office Building
Washington, DC 20510

Dear Majority Leader Schumer and Minority Leader McConnell:

The National Demolition Association (NDA) represents nearly 500 U.S. and Canadian companies that offer standard demolition services as well as a full range of demolition-related services and products. NDA educates members on the latest advances in equipment and services, provides educational programs and tools to stay abreast of regulatory and safety matters and keeps regulators informed about issues in our industry. NDA also increases public awareness of the economic and societal benefits of demolition.

Today, NDA writes to express support for H.R. 7024, the Tax Relief for American Families and Workers Act. This bipartisan legislation would restore several important pro-growth tax policies, including 100 percent bonus depreciation, expanded Section 179 expensing, interest deductibility, research and development expensing, and more. The Tax Relief for American Families and Workers Act overwhelmingly passed the House by a bipartisan vote of 357-70 and deserves serious consideration in the Senate.

Providing small businesses with a predictable planning outlook as it pertains to tax incentives is one of the most effective methods for strengthening American economic competitiveness and creating jobs. The tax provisions in the Tax Relief for American Families and Workers Act are crucial to demolition contractors as they look to hire more workers, invest in new equipment, and expand their business.

NDA urges the Senate to provide small businesses with much needed tax certainty by passing this legislation as soon as possible and sending it to the president's desk. Thank you for the opportunity to comment and if you have any questions, please contact NDA's Director of Government Affairs Alex McIntyre at amcintyre@demolitionassociation.com.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Lambert", is written over a light blue horizontal line.

Jeff Lambert
Chief Executive Officer
National Demolition Association (NDA)

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