

Congress of the United States
Washington, DC 20515

October 30, 2014

The Honorable John Boehner
Speaker of the House
U.S. House of Representatives
H-232, The Capitol
Washington, D.C. 20515

Dear Speaker Boehner:

Respectfully, we hope that you will consider bringing a package of tax extenders, including a Section 179 small business tax credit, to the floor of the House of Representatives for debate as soon as possible.

Of all of the tax credits that expired at the end of 2013, Section 179 provides the biggest benefit to small business and agriculture, which are important job creators and producers in the state of Pennsylvania. Before expiration, Section 179 permitted deducting the cost of business property at a limit of \$500,000 rather than depreciating the cost over time, allowing farmers and other small businesses to immediately invest in equipment, buildings, and storage facilities

As a result of the expiration of the credit, this important sector of the economy faces an uncertain tax future, unsure if their investments in infrastructure will receive the appropriate credit on their 2014 income tax returns. This ongoing uncertainty limits these types of investments and encourages farmers and businesses to wait rather than jumpstarting the economy with immediate investment.

We appreciate the efforts by Chairman Camp and the Committee on Ways and Means to debate and vote on these extensions individually through regular order. As you are aware, a bipartisan majority of the House of Representatives passed the stand alone bill, H.R. 4457, *America's Small Business Tax Relief Act*, by a vote of 272 to 144.

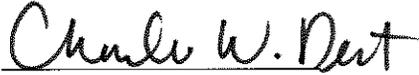
However, time is now running out and Congress can no longer wait to address this issue. As Commissioner Koskinen of the Internal Revenue Service recently stated in a letter to the relevant House and Senate Committees of jurisdiction, timely enactment is necessary to avoid confusion and ensure accurate and expedited processing of tax returns. Therefore, it is imperative that Congress act soon to address this issue in order to guarantee minimal interruptions.

We ask that Members have the opportunity to discuss and debate a tax extender package which includes Section 179 as soon as possible to provide certainty for agriculture and small businesses in Pennsylvania.

Respectfully,


Tom Marino
Member of Congress


Glenn "GT" Thompson
Member of Congress


Charles W. Dent
Member of Congress


Lou Barletta
Member of Congress

CC: Majority Leader Kevin McCarthy
Majority Whip Steve Scalise