

May 5, 2025

To the Members of the United States Congress:

The undersigned organizations support extending the pro-growth tax policies that have raised worker's wages, led to more well-paying jobs, and supported stronger economic growth. The individual, business, and estate tax provisions of the 2017 Tax Cuts and Jobs Act ("TCJA") have proven instrumental in achieving those goals and we appreciate the early steps Congress has taken to make them permanent.

We are concerned that some are now suggesting a policy that would weaken these pro-growth reforms by capping or otherwise limiting the deduction for state and local business taxes ("B-SALT deduction"). Doing so would be a mistake. State and local business taxes are not optional; they are ordinary and necessary expenses incurred in carrying on a trade or business. As such, limiting the B-SALT deduction would lead to a massive tax increase on businesses of all sizes. And because all states levy business taxes, employers in every state would be negatively impacted. According to the Tax Foundation:

- eliminating the deduction for state and local business taxes imposed on pass-through entities, like partnerships and S corporations, would burden them with more than \$226 billion in higher taxes over 10 years;
- disallowing the deduction for state and local corporate income taxes would increase corporate taxes by \$223 billion over 10 years; and
- applying this limit to corporations' state and local property taxes would increase their taxes by an additional \$209 billion over the same period.

All told, limiting the B-SALT deduction would raise taxes on American businesses of all sizes by more than \$600 billion, significantly undermining the pro-growth elements of the TCJA that Congress otherwise seeks to preserve. This would cause lasting harm to the U.S. economy by depriving American businesses of the resources they need to invest, hire, and grow.

We urge Congress to prevent a backdoor tax increase on American businesses by preserving the B-SALT deduction as an essential feature of the federal tax system.

Sincerely,

**National**

Alliance for Chemical Distribution  
American Chemistry Council  
American Council of Engineering Companies  
American Foundry Society  
American Hotel and Lodging Association  
American Land Title Association  
Associated Builders and Contractors  
Associated Equipment Distributors  
Association of American Railroads  
Association of Equipment Manufacturers  
CTIA – The Wireless Association  
Decorative Hardwoods Association  
Edison Electric Institute  
Finseca  
FMI – The Food Industry Association  
Forest Resources Association  
Global Business Alliance  
Institute of Makers of Explosives  
International Franchise Association  
International Fresh Produce Association  
Metals Service Center Institute  
Mortgage Bankers Association  
North American Association of Food Equipment Manufacturers  
National Association of Insurance and Financial Advisors  
National Association of Wholesaler-Distributors  
National Electrical Manufacturers Association  
National Restaurant Association  
National Wooden Pallet & Container Association  
Portland Cement Association  
S Corporation Association  
U.S. Chamber of Commerce  
USTelecom – The Broadband Association  
Worldwide ERC

**Alabama**

Dothan Area Chamber of Commerce

Enterprise Chamber of Commerce  
Opelika Chamber of Commerce  
Prattville Area Chamber of Commerce  
Selma and Dallas County Chamber of Commerce and Tourism Information

### **Alaska**

Alaska Chamber  
Greater Fairbanks Chamber of Commerce

### **Arizona**

Apache Junction Area Chamber of Commerce  
Arizona Chamber of Commerce & Industry  
Buckeye Valley Chamber of Commerce  
Carefree Cave Creek Chamber of Commerce  
Chandler Chamber of Commerce  
Greater Flagstaff Chamber of Commerce  
Greater Phoenix Chamber  
Greater Sedona Chamber of Commerce  
Green Valley Sahuarita Chamber of Commerce & Visitor Center  
Kingman Area Chamber of Commerce  
Lake Havasu Area Chamber of Commerce  
Mesa Chamber of Commerce  
Northwest Valley Chamber of Commerce  
Prescott Valley Chamber of Commerce  
Queen Creek Chamber of Commerce  
Scottsdale Area Chamber of Commerce  
Southern Arizona Hispanic Chamber of Commerce

### **California**

Bay Area Council  
Brea Chamber  
Canoga Park Chamber-Commerce  
Carlsbad Chamber of Commerce  
Chatsworth/Porter Ranch Chamber of Commerce  
Chino Valley Chamber of Commerce  
Coalition of California Chambers Orange County  
Costa Mesa Chamber of Commerce

Dana Point Chamber of Commerce  
El Dorado County Chamber of Commerce  
Gateway Chambers Alliance  
Greater Bakersfield Chamber  
Greater Coachella Valley Chamber of Commerce  
Greater Conejo Valley Chamber of Commerce  
Greater Grass Valley Chamber of Commerce  
Greater High Desert Chamber of Commerce  
Greater Irvine Chamber  
Greater Riverside Chambers of Commerce  
La Canada Flintridge Chamber of Commerce  
Lake Elsinore Valley Chamber of Commerce  
Lake Forest Chamber of Commerce  
Lincoln Area Chamber of Commerce  
Long Beach Area Chamber of Commerce  
Menifee Valley Chamber of Commerce  
Moorpark Chamber of Commerce  
Murrieta/Wildomar Chamber of Commerce  
Newport Beach Chamber of Commerce  
North San Diego Business Chamber  
Oceanside Chamber of Commerce  
Orange County Business Council  
Palm Desert Area Chamber of Commerce  
Palos Verdes Peninsula Chamber of Commerce  
Pasadena Chamber of Commerce  
Pomona Chamber of Commerce  
Porterville Chamber of Commerce  
Rancho Cordova Area Chamber of Commerce  
Rancho Mirage Chamber of Commerce  
Roseville Area Chamber of Commerce  
Sacramento Metropolitan Chamber of Commerce  
San Diego Regional Chamber of Commerce  
San Gabriel Valley Economic Partnership  
San Jose Chamber of Commerce  
San Juan Capistrano Chamber of Commerce  
San Marcos Chamber of Commerce  
Santa Barbara South Coast Chamber of Commerce

Santa Clarita Valley Chamber of Commerce  
Santa Fe Springs Chamber of Commerce  
Simi Valley Chamber of Commerce  
South Bay Association of Chambers of Commerce  
Southwest California Legislative Council  
Temecula Valley Chamber of Commerce  
Torrance Area Chamber of Commerce  
Vista Chamber of Commerce  
West Valley Warner Center Chamber of Commerce  
West Ventura County Business Alliance  
Western States Trucking Association  
Yorba Linda Chamber of Commerce

### **Colorado**

Alamosa County Chamber of Commerce  
Colorado Springs Chamber & EDC  
Greater Pueblo Chamber  
Vail Valley Partnership

### **Connecticut**

Connecticut Business & Industry Association

### **Florida**

Associated Industries of Florida  
Daytona Regional Chamber of Commerce  
Florida Chamber of Commerce  
Marco Island Chamber of Commerce

### **Georgia**

Athens Area Chamber of Commerce  
Cobb Chamber  
Fayette County Chamber of Commerce  
Greene County Chamber of Commerce  
Gwinnett Chamber of Commerce  
Habersham County Chamber of Commerce  
Henry County Chamber of Commerce

**Hawaii**

Chamber of Commerce Hawaii  
Kapolei Chamber of Commerce  
Maui Chamber of Commerce

**Idaho**

Boise Metro Chamber  
Greater Idaho Falls Chamber  
Idaho Association of Commerce and Industry  
Idaho Chamber Alliance  
Jerome Chamber of Commerce  
Meridian Chamber of Commerce  
Moscow Chamber of Commerce  
Pocatello-Chubbuck Chamber of Commerce  
Post Falls Chamber of Commerce  
Twin Falls Area Chamber of Commerce

**Illinois**

Chicagoland Chamber of Commerce  
Elmhurst Chamber of Commerce and Industry  
GLMV Chamber of Commerce  
Greater Springfield Chamber of Commerce  
Illinois Chamber of Commerce  
Joliet Region Chamber of Commerce & Industry  
McLean County Chamber of Commerce  
Naperville Area Chamber of Commerce  
Quad Cities Chamber of Commerce  
Sandwich Area Chamber of Commerce  
Western DuPage Chamber of Commerce  
Winnetka-Northfield-Glencoe Chamber of Commerce

**Indiana**

Greater Lawrence Chamber of Commerce  
Indiana Chamber of Commerce  
La Porte Economic Advancement Partnership  
South Bend Regional Chamber  
Wayne County Area Chamber of Commerce

**Iowa**

Greater Burlington Partnership  
Keokuk Chamber of Commerce  
Quad Cities Chamber of Commerce

**Kansas**

Coffeyville Area Chamber of Commerce  
Greater Topeka Partnership  
KCK Chamber  
Manhattan Area Chamber of Commerce

**Kentucky**

Commerce Lexington  
Greater Louisville Inc.  
Kentucky Chamber of Commerce  
Northern Kentucky Chamber of Commerce  
Paducah Area Chamber of Commerce  
Union County Chamber of Commerce

**Maine**

Maine State Chamber of Commerce

**Maryland**

Maryland Chamber of Commerce  
Salisbury Area Chamber of Commerce  
Talbot County Chamber of Commerce

**Massachusetts**

Blackstone Valley Chamber of Commerce  
Brewster Chamber of Commerce  
Cape Cod Canal Region Chamber of Commerce  
Eastham Chamber of Commerce  
Greater Boston Chamber of Commerce  
Greater Hyannis Chamber of Commerce  
Harwich Chamber of Commerce  
Mashpee Chamber of Commerce  
Orleans Chamber of Commerce  
Provincetown Chamber of Commerce

**Michigan**

Barry County Chamber and Economic Development Alliance  
Lansing Regional Chamber of Commerce  
Michigan Chamber of Commerce  
Mt. Pleasant Area Chamber of Commerce  
Otsego Plainwell Chamber of Commerce  
Saginaw County Chamber of Commerce

**Minnesota**

Belle Plaine Chamber of Commerce  
Brainerd Lakes Chamber of Commerce  
Dakota County Regional Chamber of Commerce  
Eden Prairie Chamber of Commerce  
Hermantown Area Chamber of Commerce  
Lake Crystal Area Chamber of Commerce  
Minnesota Chamber of Commerce  
Shakopee Area Chamber of Commerce  
St. Paul Area Chamber  
The Chamber Grand Forks / East Grand Forks  
Willmar Lakes Area Chamber

**Missouri**

Branson/Lakes Area Chamber of Commerce & CVB  
Greater Kansas City Chamber of Commerce  
Missouri Chamber of Commerce and Industry  
St. Charles Regional Chamber

**Montana**

Billings Chamber of Commerce  
Kalispell Chamber of Commerce  
Montana Chamber of Commerce

**Nebraska**

Cheyenne County Chamber of Commerce  
Lincoln Chamber of Commerce  
Nebraska Chamber of Commerce & Industry

**Nevada**

Boulder City Chamber of Commerce  
Carson City Chamber of Commerce  
Henderson Chamber of Commerce  
Mesquite Chamber of Commerce  
Reno + Sparks Chamber of Commerce  
Vegas Chamber

**New Hampshire**

Greater Nashua Chamber of Commerce

**New Jersey**

Meadowlands Chamber  
New Jersey State Chamber of Commerce  
Newark Regional Business Partnership

**New York**

Buffalo Niagara Partnership  
Capital Region Chamber  
Greater Rochester Chamber of Commerce  
North Country Chamber of Commerce  
The Business Council of New York State, Inc.

**North Carolina**

Alamance Chamber  
Cabarrus Regional Chamber of Commerce  
Charlotte Regional Business Alliance  
Greater Fayetteville Chamber  
Greater Wilmington Chamber of Commerce  
NC Chamber  
Rowan County Chamber of Commerce

**North Dakota**

Greater North Dakota Chamber  
The Chamber Grand Forks / East Grand Forks

## **Ohio**

Archbold Area Chamber of Commerce  
Chillicothe Ross Chamber of Commerce  
Dayton Area Chamber of Commerce  
Greater Springfield Partnership  
Hilliard Area Chamber of Commerce  
Huber Heights Chamber of Commerce  
Licking County Chamber of Commerce  
Marion Area Chamber of Commerce  
New Albany Chamber of Commerce  
Perry County Chamber of Commerce  
Toledo Regional Chamber of Commerce  
Trotwood Madison Chamber of Commerce  
Troy Area Chamber of Commerce  
Yellow Springs Chamber of Commerce  
Zanesville-Muskingum Chamber of Commerce

## **Oklahoma**

Claremore Area Chamber of Commerce  
South Oklahoma City Chamber of Commerce  
State Chamber of Oklahoma  
Tulsa Regional Chamber

## **Oregon**

Albany Area Chamber of Commerce  
Aurora Airport Improvement Association  
Beaverton Area Chamber of Commerce  
Bend Chamber of Commerce  
Canby Area Chamber of Commerce  
Gresham Area Chamber of Commerce  
Lake County Chamber of Commerce  
Lincoln City Chamber of Commerce  
North Clackamas County Chamber of Commerce  
Oregon Business & Industry  
Oregon State Chamber of Commerce  
Portland Metro Chamber  
Roseburg Area Chamber of Commerce

Salem Area Chamber of Commerce  
Springfield Area Chamber of Commerce  
Stayton Sublimity Chamber of Commerce  
Washington County Chamber of Commerce

### **Pennsylvania**

Butler County Chamber of Commerce  
Cambria Regional Chamber  
Carlisle Area Chamber of Commerce  
Chester County Chamber of Business and Industry  
Clarion Area Chamber of Business & Industry  
Erie Regional Chamber & Growth Partnership  
Greater Latrobe Laurel Valley Regional Chamber of Commerce  
Greater Scranton Chamber of Commerce  
Hanover Area Chamber of Commerce  
Harrisburg Regional Chamber  
Huntingdon County Chamber of Commerce  
Juniata Valley Area Chamber of Commerce  
Pennsylvania Chamber of Business and Industry  
Perry County Chamber of Commerce  
Schuylkill Chamber of Commerce  
Somerset County PA Chamber  
South West Regional Chamber of Commerce  
Southern Chester County Chamber of Commerce  
Westmoreland County Chamber of Commerce  
Williamsport/Lycoming Chamber of Commerce  
Wyoming County Chamber of Commerce

### **Rhode Island**

Central Rhode Island Chamber of Commerce

### **South Carolina**

Aiken Chamber of Commerce  
Charleston Metro Chamber of Commerce  
Fountain Inn Chamber  
South Carolina Chamber of Commerce

## **South Dakota**

South Dakota Chamber of Commerce and Industry

## **Tennessee**

Bristol Chamber of Commerce

Tennessee Chamber of Commerce & Industry

White House Area Chamber of Commerce

## **Texas**

Baytown Chamber of Commerce

Cedar Park Chamber of Commerce

Greater Port Arthur Chamber of Commerce

Greenville Chamber of Commerce

Lake Travis chamber of commerce

Longview Chamber of Commerce

Mansfield Area Chamber of Commerce

Metrocrest Chamber of Commerce

North Texas Commission

Plano Chamber of Commerce

Texas Association of Business

## **Utah**

Cache Valley Chamber of Commerce

ChamberWest Chamber of Commerce

Davis Chamber of Commerce

Salt Lake Chamber

South Valley Chamber

St. George Area Chamber of Commerce

Utah Pacific Islander Chamber of Commerce

Utah Valley Chamber of Commerce

## **Virginia**

Central Fairfax Chamber of Commerce

Culpeper County Chamber of Commerce

Fredericksburg Regional Chamber of Commerce

Loudoun County Chamber of Commerce

Lynchburg Regional Business Alliance

Virginia Chamber of Commerce

### **Washington**

Burlington Chamber of Commerce  
Economic Alliance Snohomish County  
Greater Lake Stevens Chamber of Commerce  
Greater Oak Harbor Chamber of Commerce  
Greater Spokane Inc.  
Greater Spokane Valley Chamber of Commerce  
Puyallup Sumner Chamber of Commerce  
Seattle Southside Chamber of Commerce  
Sedro-Woolley Chamber of Commerce  
Tri-City Regional Chamber of Commerce  
Walla Walla Valley Chamber of Commerce  
Washington Retail Association

### **Wisconsin**

De Pere Area Chamber of Commerce  
Metropolitan Milwaukee Association of Commerce  
Mosinee Area Chamber of Commerce  
Oshkosh Chamber of Commerce  
Waukesha County Business Alliance  
Wisconsin Manufacturers & Commerce

### **Wyoming**

Campbell County Chamber of Commerce  
Casper Area Chamber of Commerce  
Cody Country Chamber of Commerce  
Greater Cheyenne Chamber of Commerce  
Jackson Hole Chamber of Commerce  
Platte County Chamber of Commerce  
Riverton Chamber and Visitors Center  
Rock Springs Chamber of Commerce  
Wyoming State Chamber of Commerce