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To All Members of the U.S. House of Representatives:

The National Roofing Contractors Association (NRCA) strongly supports the Speaker's substitute amendment to H.J. Res. 66, legislation that will preserve current pro-growth tax rates for nearly all taxpayers. It is imperative that Congress act expeditiously to avert the looming tax increases scheduled for January 1, 2013, which could do serious harm to economic growth.

Established in 1886, NRCA is one of the nation's oldest trade associations and the voice of professional roofing contractors worldwide. NRCA represents approximately 4,000 contractors in all 50 states who are typically small, privately-held companies, with the average member employing 45 people and attaining sales of about \$4.5 million per year.

NRCA has consistently supported permanent extension of pro-growth tax rates that enable all entrepreneurs in the roofing industry to grow and create jobs. NRCA has also urged Congress on numerous occasions to take action to avert the so-called "fiscal cliff" of over \$500 billion in tax increases scheduled to hit the U.S. economy in less than two weeks.

NRCA supports the Speaker's amendment because it would permanently extend pro-growth tax policy for nearly all taxpayers, avert the fiscal cliff tax increases, and provide employers with badly needed certainty on tax policy. The amendment would permanently extend current tax rates for nearly all individual taxpayers; permanently extend the 35 percent estate tax rate and \$5 million exemption; permanently extend section 179 expensing for small and mid-sized businesses; permanently prevent the AMT from hitting more middle class taxpayers; and permanently extend parity for capital gains and dividends, thus preventing dividends from being taxed at the higher individual rate.

NRCA believes pro-growth tax policies are necessary to achieve a stronger economic recovery which will ultimately produce more tax revenue for the government. This, along with reducing excessive federal spending, is critical to addressing the nation's long-term budget imbalance.

Again, NRCA strongly supports the Speaker's amendment and urges a "yes" vote on this legislation. If you have questions or need more information about NRCA, please contact Duane Musser at 202-546-7584 or [dmusser@nrca.net](mailto:dmusser@nrca.net). Thank you for your consideration of NRCA's views.

Sincerely,

Bruce McCrory  
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President, NRCA