



January 23, 2025

The Honorable Susan Collins
Chair, Senate Appropriations Committee
413 Dirksen Senate Office Building
Washington, DC 20510

Dear Chairwoman Collins,

On behalf of the American Building Materials Alliance (ABMA), I would like to extend our heartfelt congratulations on your recent appointment as Chair of the Senate Appropriations Committee. Your leadership and dedication to the people of Maine and the nation are deeply valued, and we are confident you will continue to serve with distinction in this vital role.

ABMA proudly represents the Northeastern Retail Lumber Association (NRLA) and Construction Suppliers Association (CSA), which collectively advocate for more than 1,000 small and medium-sized family-owned lumber and building materials (LBM) businesses across 17 states. In Maine alone, ABMA represents more than 100 member locations, many of which are family-owned businesses that have been cornerstones of their communities for generations. These businesses supply essential building materials, provide good-paying entry-level jobs that often lead to lifelong careers, and serve as vital economic anchors in the towns and cities they call home.

Our industry relies heavily on stable and supportive tax policies to fuel growth, innovation, and job creation. Two key provisions in the tax code are particularly critical to these efforts:

1. **Bonus Depreciation (Full Expensing):** This provision allows businesses to reinvest in the equipment and tools essential for daily operations. Forklifts, delivery trucks, and other capital investments are critical to ensuring efficient service to customers. Retroactively extending this benefit, as outlined in H.R. 7024, would give businesses the confidence to make these long-term investments, despite ongoing economic uncertainty.
2. **Sec. 199A Deduction for S-Corporations:** The 20 percent deduction for pass-through entities is a cornerstone of tax fairness for small and medium-sized businesses. Many of ABMA's members, including those in Maine, are organized as S-Corporations. This deduction enables them to maintain payroll, expand operations, and contribute to the economic vitality of their communities. Allowing this benefit to expire would have a profound impact on their ability to compete and grow.

These business-friendly tax policies are not just numbers on a ledger; they directly impact the ability of family-owned businesses to reinvest in their operations, support their employees, and serve their communities. Extending these provisions is essential to ensuring that these businesses continue to thrive, fostering local employment and economic resilience.



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We deeply value your leadership and your understanding of the challenges facing small businesses in Maine and across the country. ABMA stands ready to work with you and your colleagues to advance these priorities in the 119th Congress.

Thank you for your steadfast commitment to the people of Maine and your support of Main Street businesses. We deeply appreciate your leadership and look forward to collaborating with you in the months ahead.

Sincerely,

A handwritten signature in black ink that reads "Rod Wiles". The signature is written in a cursive style with a large, looped "R" and "W".

Rod Wiles

Chair, American Building Materials Alliance



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