



January 31, 2017

The Honorable Kristi Noem
U.S. House of Representatives
2457 Rayburn House Office Building
Washington, D.C. 20515

The Honorable Sanford Bishop
U.S. House of Representatives
2407 Rayburn House Office Building
Washington, D.C. 20515

Dear Representatives Noem and Bishop:

On behalf of the Family Business Estate Tax Coalition (FBETC), thank you for introducing H.R. 631, the *Death Tax Repeal Act of 2017* to permanently repeal the estate tax.

The FBETC supports the provisions in the American Taxpayer Relief Act of 2012 including a \$5 million estate tax exemption, indexed for inflation, permanent lower tax rates and provisions for spousal transfer and stepped-up basis.

While these changes represent significant reform to the estate tax rules, the FBETC continues to believe that repeal is the best solution to protect all family-owned businesses from the estate tax.

Thank you for your continued efforts to support America's family-owned businesses and farms. We look forward to working with you to advance this important issue.

Sincerely,

Agricultural Retailers Association
Air Conditioning Contractors of America
American Beverage Licensees
American Council of Engineering Companies
American Farm Bureau Federation
American Foundry Society
American International Automobile Dealers Association
American Rental Association
American Trucking Associations
Associated Builders and Contractors
Associated General Contractors of America
Auto Care Association

California Association of Winegrape Growers
Comporium, Inc.
Convenience Distribution Association
Food Marketing Institute
Forest Resources Association
Hardwood Federation
Heating, Air-conditioning & Refrigeration Distributors International
Independent Community Bankers of America
Independent Office Products & Furniture Dealers Association
International Foodservice Distributors Association
International Sign Association
Mason Contractors Association of America
National Association of Home Builders
National Association of Manufacturers
National Association of Shell Marketers, Inc
National Association of Wholesaler-Distributors
National Automobile Dealers Association
National Beer Wholesalers Association
National Cattlemen's Beef Association
National Cotton Council
National Council of Farmer Cooperatives
National Federation of Independent Business
National Lumber and Building Material Dealers Association
National Milk Producers Federation
National Office Products Alliance
National Pork Producers Council
National Propane Gas Association
National Ready Mixed Concrete Association
National Roofing Contractors Association
National Small Business Association
National Tooling and Machining Association
North American Die Casting Association
Office Furniture Dealers Alliance
Plastics Industry Association
Plumbing-Heating-Cooling Contractors—National Association
Policy and Taxation Group
Precious Metals Association of North America
Precision Machined Products Association
Precision Metalforming Association
Printing Industries of America
Professional Rodeo Cowboys Association
S Corporation Association
Service Station Dealers of America and Allied Trades (SSDA-AT)
Southeastern Lumber Manufactures Association
Soybean Association
Tire Industry Association (TIA)

U.S. Chamber of Commerce
United Egg Producers
USA Rice Federation
Western Growers
Wine and Spirits Wholesalers of America