



January 31, 2024

The Honorable Mike Johnson
Speaker
House of Representatives
568 Cannon House Office Building
Washington, DC 20515

The Honorable Hakeem Jeffries
Minority Leader
House of Representatives
2433 Rayburn House Office Building
Washington, DC 20515

Dear Speaker Johnson and Minority Leader Jeffries:

The National Demolition Association (NDA) represents nearly 500 U.S. and Canadian companies that offer standard demolition services as well as a full range of demolition-related services and products. NDA educates members on the latest advances in equipment and services, provides educational programs and tools to stay abreast of regulatory and safety matters and keeps regulators informed about issues in our industry. NDA also increases public awareness of the economic and societal benefits of demolition.

Today, NDA writes to express support for H.R. 7024, the Tax Relief for American Families and Workers Act. This bipartisan legislation would restore several important pro-growth tax policies, including 100 percent bonus depreciation, interest deductibility, expanded Section 179 expensing, research and development expensing, and more.

Providing small businesses with a predictable planning outlook as it pertains to tax incentives is one of the most effective methods for strengthening American economic competitiveness and creating jobs. The tax provisions in the Tax Relief for American Families and Workers Act are crucial to demolition contractors as they look to hire more workers, invest in new equipment, and expand their business.

NDA urges Congress to provide small businesses with much needed tax certainty by passing this legislation as soon as possible. Thank you for the opportunity to comment and if you have any questions, please contact NDA's Director of Government Affairs Alex McIntyre at amcintyre@demolitionassociation.com.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Lambert", is written over a light blue horizontal line.

Jeff Lambert
Chief Executive Officer
National Demolition Association (NDA)