



May 6, 2015

The Honorable Susan Collins  
413 Dirksen Senate Building  
Washington, DC 20510

The Honorable Bob Casey  
393 Russell Senate Building  
Washington, DC 20510

Dear Senators Collins and Casey:

The National Restaurant Association strongly supports your bill entitled the *Small Business Tax Certainty and Growth Act of 2015*. Your bipartisan legislation will allow restaurant businesses to plan for capital improvements by extending and making permanent several cost recovery provisions, reduce taxpayer compliance burdens and lower taxes on new businesses.

The National Restaurant Association is the largest foodservice trade association in the world—supporting nearly 500,000 restaurant businesses. The restaurant industry plays a critical role in our economy by generating over \$700 billion in annual sales, representing four percent of the U.S. gross domestic product. The industry is one of the nation's largest private job creators, employing approximately 14 million people, representing nearly ten percent of the U.S. workforce. Moreover, the restaurant industry is an industry of small businesses. There are roughly one million restaurant and foodservice outlets in the United States. Seven out of ten restaurants are single-unit operators and most eating and drinking establishments have fewer than 50 employees.

Our Association has been working for years to make the case for fair reforms that take the restaurant industry's business diversity into account. Tax reform offers an opportunity to provide taxpayers with certainty, simplicity and fairness, while also encouraging economic growth and job creation. The *Small Business Tax Certainty and Growth Act* is consistent with these tax reform principles. The bill will provide businesses with the certainty they need to make long-range investment plans by making the section 179 expensing and 15-year depreciation provisions permanent. The legislation will double the amount of deductible start-up expenses and allow many smaller restaurants to use the simpler cash method of accounting.

We applaud your commitment to help restaurants continue to create jobs across the nation and look forward to working with you to make these proposals a reality.

Sincerely,

A handwritten signature in black ink that reads "Dave G. Koenig". The signature is written in a cursive, flowing style.

Dave Koenig  
Vice President, Tax & Profitability  
National Restaurant Association