November 13, 2018

The Honorable Paul Ryan Speaker of the U.S. House Washington, DC 20515

The Honorable Mitch McConnell U.S. Senate Majority Leader Washington, DC 20510

The Honorable Kevin Brady Chairman U.S. House Committee on Ways and Means Washington, DC 20515

The Honorable Orrin Hatch Chairman U.S. Senate Finance Committee Washington, DC 20510 The Honorable Nancy Pelosi U.S. House Democratic Leader Washington, DC 20515

The Honorable Charles Schumer U.S. Senate Democratic Leader Washington, DC 20510

The Honorable Richard Neal Ranking Democratic Member U.S. House Committee on Ways and Means Washington, DC 20515

The Honorable Ron Wyden Ranking Democratic Member U.S. Senate Finance Committee Washington, DC 20510

Dear Speaker Ryan, Democratic Leader Pelosi, Majority Leader McConnell, Democratic Leader Schumer, Chairman Brady, Ranking Member Neal, Chairman Hatch and Ranking Member Wyden:

The following organizations, representing diverse business, energy, transportation, real estate and agriculture sectors, are writing to you regarding the pressing need to address the expired tax provisions ("tax extenders"). We respectfully ask that at a minimum, the House and Senate retroactively extend these provisions through the end of 2019 before the 115th Congress adjourns sine die.

The tax extenders have remained lapsed since the end of 2017. This has created confusion for the numerous industry sectors that utilize these tax incentives and support thousands of jobs in the U.S. economy. The continued uncertainty with regard to eventual congressional action on tax extenders is undermining the effectiveness of these incentives and stands as a needless barrier to additional job creation and economic growth in the private sector.

Providing taxpayers with a predictable planning outlook as it pertains to tax rules is conducive to increased private sector investment and economic activity. Accordingly, we respectfully ask that before Congress adjourns sine die, you act to retroactively extend these expired tax provisions, at a minimum, through 2019.

We sincerely appreciate your attention to this matter, and stand ready to work with you to achieve this important objective.

Sincerely,

ACORE – American Council On Renewable Energy Advanced Biofuels Business Council Hearth, Patio & Barbecue Association Independence Film and Television Alliance Air Conditioning Contractors of America (ACCA) Air-Conditioning, Heating, and Refrigeration Institute Algae Biomass Organization Alliance for Industrial Efficiency American Biogas Council American Council of Engineering Companies American Farm Bureau Federation American Horse Council American Public Gas Association American Public Transportation Association American Short Line and Regional Railroad Association (ASLRRA) American Society of Cost Segregation Professionals (ASCSP) American Soybean Association American Veterinary Medical Association Asphalt Roofing Manufacturers Association Association of American Railroads **Biomass Power Association Biotechnology Innovation Organization** Business Council for Sustainable Energy (BCSE) **CCIM** Institute Citizens for Responsible Energy Solutions (CRES) Coalition for Energy Efficient Jobs & Investment Coalition for Renewable Natural Gas (RNG Coalition) E2 (Environmental Entrepreneurs) **Energy Recovery Council Environmental and Energy Study Institute** Fuel Cell and Hydrogen Energy Association Growth Energy

Independent Electrical Contractors IREM National Association of Energy Service Companies (NAESCO) National Association of Home Builders (NAHB) NATIONAL ASSOCIATION OF REALTORS® National Association of State Energy Officials (NASEO) National Biodiesel Board National Council of Farmer Cooperatives National Employment Opportunity Network National Hydropower Association (NHA) National Lumber & Building Material Dealers Association National Propane Gas Association National Railroad Construction and Maintenance Association (NRC) National Renderers Association National Thoroughbred Racing Association NATSO, Representing America's Travel Plazas and Truckstops NEMA – National Electrical Manufacturers Association NGVAmerica **Renewable Fuels Association** Sheet Metal & Air Conditioning Contractors' National Association (SMACNA) SIGMA, Representing America's Leading Fuel Marketers South West Transit Association (SWTA) Spray Polyurethane Foam Alliance (SPFA) The Electric Drive Transportation Association The Independent Fuel Terminal Operators Association The National Propane Gas Association (NPGA) **Tile Roofing Institute** U.S. Canola Association