

June 30, 2025

The Honorable John Thune  
Majority Leader  
United States Senate  
Washington, DC, 20510

The Honorable Mike Johnson  
Speaker of the House  
United States House of Representatives  
Washington, DC 20510

Dear Leader Thune and Speaker Johnson,

Manufacturers strongly support H.R. 1. On behalf of the nation's manufacturing industry and the 13 million people who make things in America, the undersigned businesses and associations urge Congress to act immediately to pass this historic legislation.

As the global economy has become increasingly competitive, both the Administration and Congress have been clear on their objective to ensure the United States leads the world in manufacturing. H.R. 1 delivers on that goal—and with pro-growth tax policies nearing enactment, manufacturers stand ready to continue investing in America.

Following passage of the Tax Cuts and Jobs Act, manufacturing in the United States secured the best year in job creation in more than two decades, the best wage growth in 15 years, and impressive growth in capital spending, increasing by 4.5% in 2018 and by 5.7% in 2019. Tax reform unlocked investment opportunities for manufacturers of every size, in every industry, and across every state. But this progress is at risk: nationwide, failure to extend the TCJA would mean 5.9 million lost jobs, \$540 billion in lost wages, and \$1 trillion in lost GDP.

H.R. 1 extends the pro-growth policies from the TCJA and builds on their success, expanding key incentives from the 2017 law while introducing new provisions that further support manufacturing investment in the United States. Whether a manufacturer is small or family-owned, a pass-through or a corporation, investing in research or capital expenditures, this bill ensures a pro-growth tax code that will enable manufacturers across the country to thrive.

- **Providing Tax Certainty for Small Manufacturers.** H.R. 1 permanently extends the 20% pass-through deduction and preserves the TCJA's individual tax rates, both of which are crucial for the 96% of small manufacturing businesses organized as pass-throughs. The bill also expands and makes permanent the TCJA's estate tax exemption, protecting family-owned manufacturers' assets from taxation and preserving the viability of these businesses when a loved one passes away. By delivering permanence on these provisions, H.R. 1 helps ensure the continued growth of small manufacturers.
- **Supporting Investment and Innovation.** H.R. 1 permanently restores immediate R&D expensing, full expensing for capital equipment purchases, and a pro-growth interest deductibility standard. These incentives, which expired in 2022 and 2023, are essential to manufacturing in America—and restoring each on a permanent basis will drive manufacturing innovation, investment, and job creation.
- **Bolstering American Competitiveness.** H.R. 1 upholds the TCJA international tax system by making the FDII, GILTI, and BEAT regimes permanent and preserving the

21% corporate rate that anchors America's competitiveness on the world stage. The bill also includes pro-manufacturing changes to these policies to further support U.S. competitiveness. The international provisions in H.R. 1 will support investment in the United States, while providing the certainty and predictability necessary to facilitate that investment.

- **Incentivizing Growth.** H.R. 1 creates a new deduction allowing companies to immediately expense the cost of new factories and improvements to existing facilities. It also expands Section 179 capital equipment expensing and increases the Section 48D advanced manufacturing investment credit, while improving the tax treatment of intangible drilling costs. These incentives will help manufacturers invest in pro-growth activities and create jobs here in the U.S.

Every aspect of the manufacturing economy, from family-owned factories to multinational enterprises, across every sector and in every state, will be better equipped to compete thanks to the pro-growth suite of tax tools that Congress now has the opportunity to enact. The global manufacturing economy is more competitive today than at any point in recent history, and this bill delivers a tax code that responds to that geopolitical and economic reality.

As manufacturers did following the tax reform's passage in 2017, our industry is ready to deliver on the promise of economic growth, higher wages, more jobs, continued investment, and accelerated research that these policies will enable. Manufacturers are committed to building on the success of the TCJA, preventing devastating tax increases, and making America the best place in the world to make things.

On behalf of manufacturers across the country and the 13 million people who make things in America, we commend Congress for its historic work on this important legislation. Now is the time for the Senate to send this pro-manufacturing bill to the House—and the House to send it to President Trump's desk.

Sincerely,

National Association of Manufacturers

3M

Accusonic Voice Systems

ADCO Manufacturing

Advance Equipment Mfg. Co

AGCO

Ajax Metal Forming Solutions

Alaska Chamber

Albany International Corp

Alexandria Extrusion MidAmerica

Alexandria Industries

AlphaUSA

Altec

American Axle and Manufacturing

American Bakers Association

American Chemistry Council  
American Cleaning Institute  
American Composites Manufacturers Association  
American Exploration & Production Council (AXPC)  
American Forest & Paper Association  
American Foundry Society  
American Frozen Food Institute  
American Iron and Steel Institute  
American Mold Builders Association  
American Pet Products Association  
AmeriLux Family of Companies  
Amsted Industries Incorporated  
AMT - The Association For Manufacturing Technology  
ANCO  
Arkansas State Chamber of Commerce/Associated Industries of Arkansas  
Arizona Manufacturers Council  
Arland Tool & Mfg  
Armstrong World Industries  
Arrowhead Plastic Engineering, Inc.  
Associated Equipment Distributors  
Associated Industries of Florida  
Associated Industries of Massachusetts, Inc.  
Associated Industries of Missouri  
Association of American Railroads  
Association of Washington Business  
Baker Boy, Inc  
Ball Corporation  
BASF  
Beck Automation  
Behlen Mfg. Co., Inc.  
Belden Inc.  
Belmont Metals Inc.  
Bernier Cast Metals Inc.  
Bishop-Wisecarver  
BorgWarner Inc.  
Brick Industry Association  
Brown-Forman Corporation  
Brunswick Corporation  
BTE Technologies  
Bulk Chemicals, Inc  
BWX Technologies  
C.R. Onsrud Inc.  
California Manufacturers & Technology Association  
Can Manufacturers Institute  
Canvas GFX, Inc  
Cardinal Glass Industries

Centennial Bolt, Inc.  
Chart Industries, Inc.  
Chevron  
Chroma Color Corporation  
Click Bond, Inc.  
CNH  
Coastal Windows  
Columbus McKinnon Corporation  
Composite Panel Association  
Connecticut Business & Industry Association  
ConocoPhillips  
Constellium SE  
Consumer Brands Association  
Consumer Healthcare Products Association  
Continental Heat Treating, Inc.  
Continental Resources  
Control Technology, Inc.  
Cooley Group Holdings, Inc.  
Core Pipe Products, Inc.  
Corning Inc.  
Cottrell, Inc.  
Council of Industry of Southeastern New York  
Crown Equipment Corporation  
Crown Holdings, Inc.  
CSX Transportation  
Custom Rollforming Corporation  
Dairy Foods Association  
DeGeest Corporation  
DENSO International America  
Devon Energy  
Dietz & Watson  
Distilled Spirits Council of the United States  
Dover Corporation  
DrinkPAK, LLC  
E&E Manufacturing Co., Inc.  
Eagle Elastomer Inc.  
Eastman  
Electrolux North America  
Electronic Components Industry Association (ECIA)  
Element Resources Inc  
Eli Brown and Sons, Inc.  
Ellwood Group Inc.  
Emerson  
Energy Transfer LP  
Everett Industries, LLC  
Evonik Corporation

Expand Energy  
Forging Industry Association  
Formula Boats  
Fredon Corporation  
GE Appliances  
Gentex  
Georgia Association of Manufacturers  
Gilster-Mary Lee  
Glier's Meats Inc.  
Graphic Media Alliance  
Graymills Corporation  
Greater North Dakota Chamber  
GW Lisk Co. Inc.  
Haltec Corporation  
Heat Treating Services  
Hexion Inc.  
Hillenbrand  
HM Manufacturing  
Homecrest Outdoor Living  
Household & Commercial Products Association  
Huntown Products  
Husco  
Hyde Group, Inc  
Hyster-Yale, Inc.  
Idaho Association of Commerce & Industry  
Illinois Manufacturers' Association  
INDA, Association of the Nonwoven Fabrics Industry  
Independent Lubricant Manufacturers Association  
Independent Petroleum Association of America  
Indiana Manufacturers Association  
Industrial Fasteners Institute  
Industrial Truck Association  
Infitec, Inc.  
Institute of Makers of Explosives  
Inter-Connect Electronics, Inc.  
International Paper  
International Sign Association  
INX International Ink Co  
Iowa Association of Business and Industry  
ISSA, The Worldwide Cleaning Industry Association  
Jamison Door Company  
Jim Myers & Sons, Inc.  
JLS Automation  
Johnson & Johnson  
JWBell  
Kansas Chamber of Commerce

Kennametal  
KENT Corporation  
Kentucky Bourbon Direct  
Ketchie Inc.  
Kimberly-Clark Corporation  
Kohler Co.  
Koppers Inc.  
Leggett and Platt, Inc.  
Libra Industries  
Lockheed Martin Corporation  
M&M Quality Grinding, Inc.  
MACNY - The Manufacturers Association  
Madison Air  
Mahindra USA Inc.  
Marion Die & Fixture  
Marlin Steel Wire Products LLC  
Maryland Chamber of Commerce  
Meat Institute  
MEMA, The Vehicle Suppliers Association  
Merck & Co., Inc.  
Metal Treating Institute  
Metals Service Center Institute  
Michigan Manufacturers Association  
Microboard Processing, Inc.  
Micron Technology  
Miles Fiberglass & Composites  
Miller Wire Works, Inc.  
MillerKnoll  
Minnesota Chamber of Commerce  
Mississippi Manufacturers Association  
Montana Chamber of Commerce  
National Automatic Merchandising Association (NAMA)  
National Council of Textile Organizations  
National Marine Manufacturers Association  
National Mining Association  
National Propane Gas Association  
National Tooling and Machining Association  
National Wooden Pallet & Container Association  
Nevada Manufacturers Association  
New Jersey Business & Industry Association  
New Mexico Business Coalition  
Next Generation Manufacturing  
Niron Magnetics  
Non-Ferrous Founders' Society  
North American Association of Food Equipment Manufacturers (NAFEM)  
North American Die Casting Association

North American Millers' Association  
North Carolina Chamber  
Northeast PA Manufacturers & Employers Association  
Novelis, Inc.  
NTT Data Inc  
Nucor Corporation  
O'Neal Industries, Inc  
Oil City Iron Works, Inc.  
Ovintiv  
Padgett, Inc.  
Pella Corporation  
Pelletizer Knives, Inc.  
Pennsylvania Manufacturers' Association  
Penske Corporation  
Personal Care Products Council  
Pfizer Inc.  
Phoenix Closures  
Pioneer Service Inc.  
Plastic Pipe and Fittings Association  
Plastics Industry Association  
Plexus Corp.  
Plumbing Manufacturers International  
Porta-King Building Systems  
PPG  
Precision Machined Products Association  
Precision Metalforming Association  
PRINTING United Alliance  
Provision Ventures  
Quad  
Railway Supply Institute  
Rally Apparel Co-Op Inc.  
RCO Engineering  
Recycled Materials Association  
Reflective Concepts, LLC  
Reinke Manufacturing Co., Inc.  
Rhode Island Manufactures Association  
RichardsApex, Inc  
Rockwell Automation  
Rosenbauer America  
Rotochopper  
RTX  
RYAM  
SABIC  
Saporito Finishing Co.  
Schatz Bearing Corporation  
Schneider Electric

Sekai Electronics, Inc.  
SigmaTron  
Simmons Knife & Saw  
Smithfield Foods  
Snap-on Incorporated  
Society of Chemical Manufacturers and Affiliates (SOCMA)  
South Carolina Chamber of Commerce  
Standex International  
Stanford Electronics Manufacturing & Sales  
Stanley Black & Decker, Inc.  
Star Cutter Company  
State Chamber of Oklahoma  
Steel Manufacturers Association  
Stellar Industries, Inc.  
Stratasys  
Strohwig Industries, Inc  
Sukup Manufacturing Co.  
Sunnyside Corporation  
Superior Graphite Co  
Taylor Machine Works  
Technology & Manufacturing Association  
Texas Association of Manufacturers  
Texas Instruments  
Textile Care Allied Trades Association  
Textron Corp  
The Bradbury Group  
The Business Council of NYS, Inc.  
The Carpet and Rug Institute  
The Fertilizer Institute  
The George Evans Corporation  
The Hardwood Federation  
The J.M. Smucker Co.  
The Mosaic Company  
The Ohio Manufacturers' Association  
The Sherwin-Williams Company  
The Timken Company  
The Toro Company  
The Will-Burt Company  
Toyota Motor North America, Inc.  
Trane Technologies plc  
Trinity Industries  
United States Footwear Manufacturers Association (USFMA)  
United States Steel Corporation  
USG Corporation  
Utah Manufacturers Association  
Utility Global



Valve Manufacturers Association  
Vantage Plastics  
Vector Companies  
Verizon Communications Inc.  
Vermeer Corporation  
Vinyl Institute USA  
Wabash Corp.  
Warwick Publishing Company  
Wertz Werkz LLC  
West Ohio Tool Co.  
West Virginia Manufacturers Association  
Westminster Tool, Inc.  
Westside Finishing  
WilliamsRDM  
Window and Door Manufacturers Association  
Winnebago Industries  
Winton Machine Company  
Wire Mesh Products  
Wisconsin Aluminum Foundry  
Wisconsin Manufacturers & Commerce  
W. L. Gore & Associates  
Wood Products Manufacturers Association (WPMA)  
Woodward, Inc.  
Zero Zone Inc.