



March 23, 2015

The Honorable Kevin Brady
U.S. House of Representatives
301 Cannon 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 Representative Brady and Bishop:

On behalf of the Family Business Estate Tax Coalition (FBETC), thank you for introducing H.R. 1105, the *Death Tax Repeal Act of 2015* 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,

American Beverage Licensees
American Council of Engineering Companies
American Farm Bureau Federation ®
American Trucking Associations Inc.
AMT – The Association For Manufacturing Technology
Associated Builders and Contractors Inc.
Comporium Group
Financial Executives International
Food Marketing Institute
HARDI - Heating, Air-Conditioning and Refrigeration Distributors International
Independent Community Bankers of America
Independent Electrical Contractors

International Franchise Association
Mason Contractors Association of America
National Automobile Dealers Association
National Association of Home Builders
National Association of Manufacturers
National Association of Wholesaler-Distributors
National Beer Wholesalers Association
National Black Chamber of Commerce ®
National Cattlemen's Beef Association
National Electrical Contractors Association
National Federation of Independent Business
National Golf Course Owners Association
National Newspaper Association
National Office Furniture Dealers Alliance
National Office Products Alliance
National Restaurant Association
National Small Business Association
National Tooling and Machining Association
North American Die Casting Association
National Roofing Contractors Association
Petroleum Marketers Association of America
Precision Machined Products Association
Precision Metalforming Association
SAS
Service Station and Automotive Repair Association (WMDA/CAR)
Service Station Dealers of America and Allied Trades
Silver Users Association
Southeastern Lumber Manufacturers Association
Tire Industry Association
U.S. Chamber of Commerce
Western Growers