

May 13, 2025

The Honorable Jason Smith Chairman Committee on Ways and Means U.S House of Representatives Washington, D.C. 20515

Dear Chairman Smith,

On behalf of the National Stone, Sand & Gravel Association (NSSGA), I am writing to express our gratitude for introducing the budget reconciliation tax package. We believe that a Revenue Code that incentivizes investments in infrastructure development and empowers families and businesses operating quarries to generate and sustain well-compensated jobs is essential for a thriving and enduring economy. NSSGA supports building upon the positive outcomes of the Tax Cuts and Jobs Act by investing in policies that foster growth, support workers and benefit small businesses. These policies will ultimately strengthen our nation's economy and our industry.

NSSGA proudly represents aggregates producers and the manufacturers of equipment and services that support the construction industry. Together, our members form the backbone of the U.S. infrastructure sector, producing the essential raw materials used in every home, building, road, port, dam and public works project. The industry's economic impact creates a ripple effect on the broader economy. For every job in the aggregates industry, an additional 5.95 jobs across other industries are supported and each dollar of earnings creates another \$4.95 of earnings in other sectors.

NSSGA appreciates that "The One, Big, Beautiful Bill" includes aggregates industry priorities, such as bonus depreciation, the Research and Development Tax Credit, small business deductions, keeping the corporate tax rate at the status quo and protecting percentage depletion and estate taxes. Additionally, we appreciate the committee's commitment to safeguarding associations' tax-protected status.

NSSGA thanks the committee for introducing this bill and encourages the Ways and Means Committee and the House of Representatives to pass this package in a timely manner.

Sincerely,

Michele Stanley Interim CEO