

May 2, 2025

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

The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
U.S. House of Representatives
Washington, D.C. 20515

Dear Chairman Smith and Ranking Member Neal,

On behalf of the National Stone, Sand & Gravel Association (NSSGA) and our partner associations, which represent the aggregates industry in their respective states, we ask to continue protecting the tax exemptions for associations and other charitable organizations that have been in place since Congress first enacted the income tax over 100 years ago. We appreciate the need to identify pay-fors and offsets to extend the Tax Cuts and Jobs Act of 2017 (TCJA). The associations signed below strongly supported the TCJA and would like to see an extension passed. It is essential that all individuals have a fair and equal opportunity to petition their government and have their views and interests represented within the federal policy and rulemaking process.

Our associations proudly represent 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, contributing to more than 90 percent of the crushed stone and 70 percent of the sand and gravel produced annually across the nation. Our industry employs more than 100,000 hardworking men and women who produce 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 throughout the economy. Each dollar of earnings creates another \$4.95 of earnings in other sectors, and each dollar of industry sales produces another \$3.29 of sales in other industries.

Associations are the united voice for our members – we directly gather their input and advocate on their behalf. Our members depend on us to facilitate these critical dialogues that inform decision-making, as they often lack the time and resources to engage in every policy, rule or bill that affects them. We encourage the federal, state and local governments to engage with our associations, leverage our ability to convene dedicated audiences and act as intermediaries between Congress, federal agencies and our members.

Trade association membership provides companies of all sizes access to experts who can simplify complex legislative and regulatory policies into plain language. This enables members to offer meaningful comments on bills and rules and helps them follow federal, state and local guidelines. Businesses join associations to ensure their voices are heard and considered while learning how to comply with new requirements.

Our associations represent a wide range of aggregate producers, which include small, disadvantaged and veteran-owned businesses. Often, these businesses rely on their associations to help them understand and participate in their First Amendment rights to petition the federal government. The association's tax-exempt status allows us to reinvest any revenue towards our mission and serve our members. Subjecting associations to a tax rate comparable to the corporate tax rate will significantly hinder our ability to keep our members abreast of all federal and state government policy decisions.

For these reasons, we respectfully encourage you to protect and support policies that safeguard and strengthen the nonprofit sector. Eroding these organizations' financial foundations will have a wide-ranging ripple effect on our members and the nation's infrastructure.

The associations representing our nation's hardworking men and women in the aggregates industry appreciate your consideration and look forward to working with you as the next tax package develops. Should you have any questions, please do not hesitate to contact NSSGA Director of Government Affairs Adam Pugh at apugh@nssga.org.

Sincerely,

National Stone, Sand & Gravel Association
Arizona Rock Products Association
California Construction and Industrial Materials Association
Colorado Stone, Sand & Gravel Association
Connecticut Asphalt & Aggregate Producers Association
Connecticut Construction Industries Association
Georgia Construction Aggregate Association
Illinois Association of Aggregate Producers
Illinois Road and Transportation Builders Association
Indiana Mineral Aggregates Association
Infra Missouri
Iowa Limestone Producers Association
Kentucky Crushed Stone Association
Louisiana Concrete Association
Maryland Transportation Builders and Materials Association
Massachusetts Aggregate and Asphalt Pavement Association
Massachusetts Concrete & Aggregate Producers Association
Michigan Aggregates Association
Aggregate and Ready Mix Association of Minnesota
Mississippi Concrete Association
Missouri Limestone Producers Association
Nebraska Concrete & Aggregates Association
Nebraska Concrete Paving Association
New York Construction Materials Association

North Carolina Aggregates Association
Ohio Aggregates and Industrial Minerals Association
Ohio Mining and Minerals Education Program
Oklahoma Aggregates Association
Oregon Concrete & Aggregate Producers Association
Pennsylvania Aggregates and Concrete Association
South Carolina Aggregates Association
Tennessee Road Builders Association
Virginia Transportation Construction Alliance
Washington Aggregates & Concrete Association
Aggregate Producers of Wisconsin
Wisconsin Industrial Sand Association