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Submitted Electronically via tax.reform@mail.house.gov

The Honorable David Camp
Chairman
Committee on Ways & Means
U.S. House of Representatives
Washington, D.C. 20515

The Honorable Sander Levin
Ranking Member
Committee on Ways & Means
U.S. House of Representatives
Washington, D.C. 20515

RE: Ways & Means Committee Small Business Tax Reform Working Group Comments

Chairman Camp and Ranking Member Levin:

ARSA is an international trade association with a distinguished record of representing certificated aviation maintenance facilities before Congress, the Federal Aviation Administration, the European Aviation Safety Agency, and other civil aviation authorities. ARSA members are primarily small-medium sized businesses (SMBs). The aviation maintenance industry employs 306,000 U.S. workers and the industry's direct and indirect impact on the U.S. economy is \$47 billion.

Thank you for the opportunity to submit comments on the Ways & Means Committee's small business tax reform discussion draft. We commend the committee for the highly transparent and inclusive process used to gather ideas for tax reform.

ARSA members look forward to working with the committee on the following tax policy priorities, many of which are reflected in the small business discussion draft:

- With tax compliance costs constantly increasing for SMBs, lawmakers must restore certainty and simplification to the tax code. Resources utilized for retaining tax attorneys and accountants could be used to hire more workers and invest in ARSA member companies.
- Many ARSA members are closely held, pass-through entities. Congress should proceed simultaneously on corporate and pass-through tax reform to ensure all businesses benefit from improvements to the Internal Revenue Code.
- Increased Sec. 179 expensing and phase out levels encourage capital investment. ARSA strongly supports the committee's emphasis on the importance of cost recovery to incite economic growth.
- The time is long overdue for permanent repeal of the estate tax. The estate tax is unfair, punishes hard work and risk, and discourages saving and investment. ARSA's family-owned member companies are forced to incur significant estate planning and insurance costs, which could be better used to invest and hire employees.

ARSA looks forward to working with Congress to restore long-term certainty and simplification to the tax code, and pursue pro-growth tax policies to encourage job creation, economic growth, business risk-taking, and investment.

Sincerely,

A handwritten signature in black ink that reads "Daniel B. Fisher". The signature is written in a cursive, flowing style.

Daniel B. Fisher
Vice President of Legislative Affairs