

# PROTECT

COALITION

The Honorable Jacky Rosen  
Rosen for Nevada  
Llyod D. George U.S. Courthouse  
333 Las Vegas Blvd.  
South Suite 8203  
Las Vegas, NV 89101

Mr. Sam Brown  
3130 S. Rainbow Blvd #304  
Las Vegas, NV 89146

Dear Senator Rosen and Mr. Brown,

On behalf of a coalition of businesses, entrepreneurs, and associations, we strongly urge you to protect the Section 199A tax deduction for pass-through businesses, a critical component of the Tax Cuts and Jobs Act of 2017. As members of the Nevada business community, who are active in our communities and employ over a million people within your state, we want to stress to you the essential role this deduction plays in supporting the growth and sustainability of our companies, which are the backbone of the Nevada economy.

If elected, as the next Senator of Nevada, employers and employees across our state will be counting on you to stand up for pro-job policies in the U.S. Senate. Protecting jobs in Nevada is not now, and will not be a partisan issue.

The 199A deduction allows pass-through entities such as S corporations, partnerships, LLCs, and sole proprietorships to deduct up to 20% of their qualified business income. For hundreds of thousands of business owners across Nevada, this tax relief enables us to reinvest in our operations, hire additional employees, and offer competitive wages and benefits to our workers. The deduction is a vital tool that strengthens local economies and fosters job creation.

Next year, when Congress debates potential changes to the tax code, we are deeply concerned about proposals that may eliminate or reduce this deduction. Such actions would have significant negative impacts on businesses like ours, which are still recovering from the disruptions caused by the pandemic. About 95% of U.S. businesses are eligible for Section 199A deduction and these successful businesses account for the majority of the nationwide employment and GDP. This deduction not only benefits businesses but their employees as well.

We respectfully urge you to prioritize the preservation of the 199A deduction, as currently written. Protecting this tax incentive will ensure that entrepreneurs, family businesses, and others continue to serve as the engine of innovation and job creation in America. We rely on your leadership and advocacy to maintain a sustainable future for all businesses, helping us to compete, grow, and contribute to our communities.

Thank you for your attention to this important matter. We are grateful for your ongoing support of business owners, and we look forward to your continued efforts to protect the 199A tax deduction.

*PROTECT COALITION 1701 Pennsylvania Ave, NW Suite 200, Washington, DC 20006*

*ProtectCoalition.com*

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Sincerely,



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