

**Congress of the United States**  
**Washington, DC 20515**

April 27, 2017

The Honorable Paul Ryan  
Speaker of the House  
U.S. House of Representatives  
Washington, D.C. 20515

The Honorable Nancy Pelosi  
Minority Leader  
U.S. House of Representatives  
Washington, D.C. 20515

Dear Mr. Speaker and Madame Leader:

The 115th Congress holds the promise of streamlining the corporate tax code in order to achieve lower rates for America's businesses and eliminate tax loopholes and special preferences. We look forward to working with you on these efforts to bolster job creation, stronger wages, and economic growth, and respectfully ask that you maintain the current tax treatment of advertising as a fully and immediately deductible business expense. The potential for strengthening our economy through tax reform would be jeopardized by any proposal that imposes an advertising tax on our nation's manufacturing, retail, and service industries.

Advertising has been accorded the same treatment as all other regularly occurring business expenses, such as employee wages, rent, utilities and office supplies, throughout the 114-year life of the tax code. Any measure that would tax advertising – and therefore would make it more expensive – cannot be justified as a matter of tax or economic policy. Moreover, such a proposal would run counter to a major goal of tax reform agreed upon by virtually all policymakers: to simplify the tax code. For example, promoting a tax on advertising while pursuing full and immediate expensing of buildings and equipment furthers the irregularities and confusion present in our current tax system.

Virtually every business in America relies on advertising to inform potential customers, generate sales, and support workers across our nation. A study by the economic consulting firm IHS Economics and Country Risk found that in 2014, advertising supported 20 million U.S. jobs and \$5.8 trillion in U.S. sales. Significantly, the study showed that every dollar of advertising spending generates \$19 of economic activity, and that advertising contributes to 19 percent of our nation's GDP. Advertising also is responsible for supporting the high-quality news, information, and entertainment that is a cornerstone of our democracy and upon which our constituents rely.

We welcome the important challenges of fixing our country's tax code and strengthening America's ability to compete economically around the globe. As this Congress delves deeper into these issues over the coming year, we ask that any changes in our tax system be meaningful, economically sound, and do not threaten the impacts of advertising on jobs and the economy.

Sincerely,



Kevin Yoder  
Member of Congress



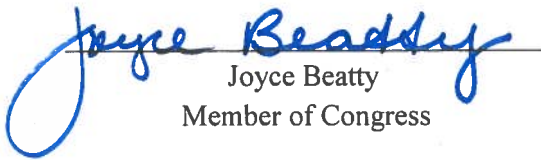
Eliot Engel  
Member of Congress



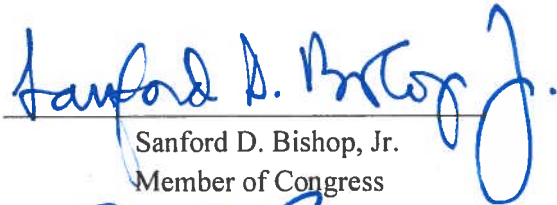
Alma Adams  
Member of Congress



Don Bacon  
Member of Congress



Joyce Beatty  
Member of Congress



Sanford D. Bishop, Jr.  
Member of Congress



Rod Blum  
Member of Congress



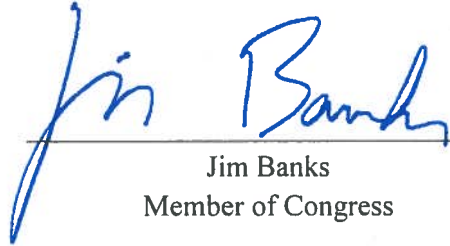
Anthony Brown  
Member of Congress




G.K. Butterfield  
Member of Congress



Rick W. Allen  
Member of Congress



Jim Banks  
Member of Congress



Gus Bilirakis  
Member of Congress



Marsha Blackburn  
Member of Congress



Mo Brooks  
Member of Congress



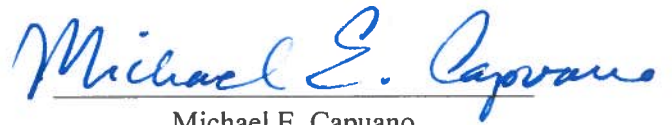
Julie Brownley  
Member of Congress



Ted Budd  
Member of Congress



Salud Carbajal  
Member of Congress



Michael E. Capuano  
Member of Congress



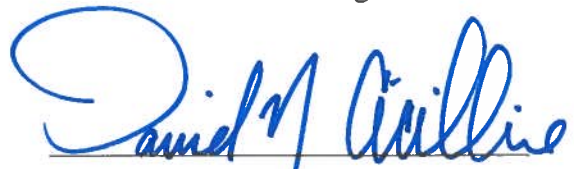
Tony Cárdenas  
Member of Congress



André Carson  
Member of Congress



Earl L. 'Buddy' Carter  
Member of Congress



David N. Cicilline  
Member of Congress



Wm. Lacy Clay  
Member of Congress



Mike Coffman  
Member of Congress



Chris Collins  
Member of Congress



James Comer  
Member of Congress



John Conyers Jr.  
Member of Congress



Kevin Cramer  
Member of Congress



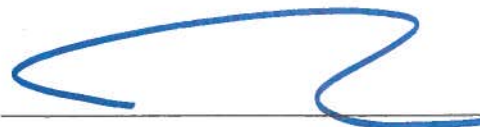
Rick Crawford  
Member of Congress



Rodney Davis  
Member of Congress



Peter A. DeFazio  
Member of Congress



John K. Delaney  
Member of Congress



Theodore E. Deutch  
Member of Congress



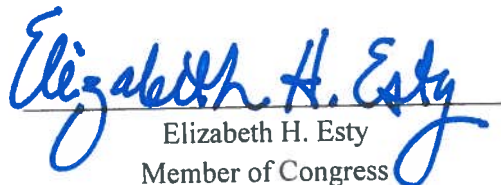
Sean Duffy  
Member of Congress



Anna G. Eshoo  
Member of Congress



Adriano Espaillat  
Member of Congress



Elizabeth H. Esty  
Member of Congress



Blake Farenthold  
Member of Congress



John J. Faso  
Member of Congress



Trent Franks  
Member of Congress



Mike Gallagher  
Member of Congress



Bob Gibbs  
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Vicente Gonzalez  
Member of Congress



Garret Graves  
Member of Congress





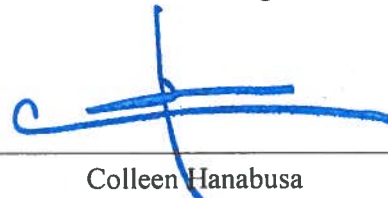
Gene Green  
Member of Congress



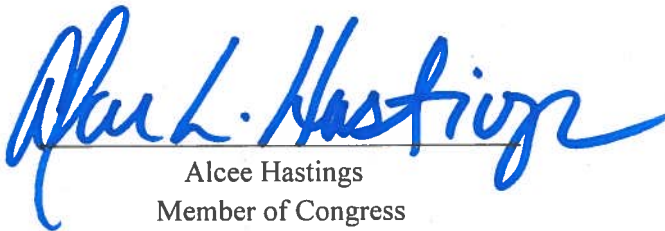
Glenn Grothman  
Member of Congress



Brett Guthrie  
Member of Congress



Colleen Hanabusa  
Member of Congress



Alcee Hastings  
Member of Congress



Jody Hice  
Member of Congress



Eleanor Holmes Norton  
Member of Congress



Richard Hudson  
Member of Congress



Darrell Issa  
Member of Congress



Haqeen Jeffries  
Member of Congress



Hank Johnson  
Member of Congress



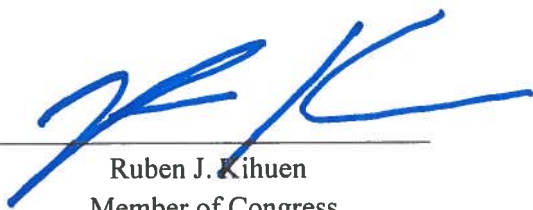
David P. Joyce  
Member of Congress



John Katko  
Member of Congress

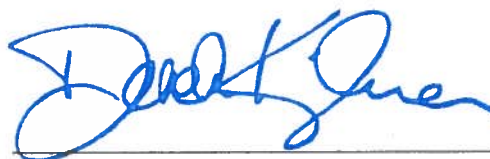


William R. Keating  
Member of Congress



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Ruben J. Kihuen  
Member of Congress



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Derek Kilmer  
Member of Congress



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Ann McLane Kuster  
Member of Congress



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Darin LaHood  
Member of Congress



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Doug Lamborn  
Member of Congress



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Leonard Lance  
Member of Congress



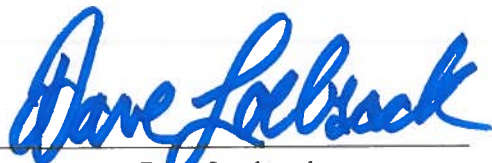
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Sheila Jackson Lee  
Member of Congress



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Ted W. Lieu  
Member of Congress



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Dave Loebsack  
Member of Congress



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Nita M. Lowey  
Member of Congress



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Michelle Lujan Grisham  
Member of Congress



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Stephen F. Lynch  
Member of Congress



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Carolyn Maloney  
Member of Congress



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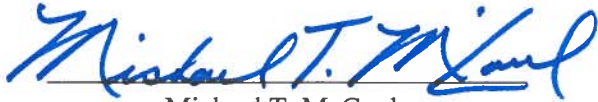
Tom Marino  
Member of Congress



Roger Marshall  
Member of Congress



Doris Matsui  
Member of Congress



Michael T. McCaul  
Member of Congress



Grace Meng  
Member of Congress



Grace F. Napolitano  
Member of Congress



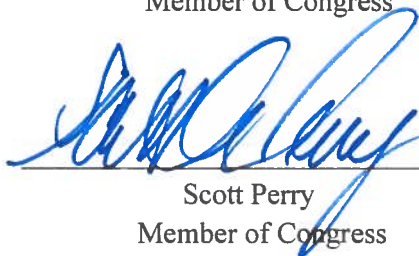
Richard M. Nolan  
Member of Congress



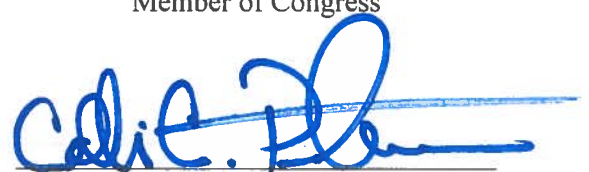
Tom O'Halleran  
Member of Congress



Stevan Pearce  
Member of Congress



Scott Perry  
Member of Congress




Collin C. Peterson  
Member of Congress



Chellie Pingree  
Member of Congress



Bruce Poliquin  
Member of Congress



Jamie Raskin  
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Kathleen M. Rice  
Member of Congress



Cedric L. Richmond  
Member of Congress



Hal Rogers  
Member of Congress



Dennis Ross  
Member of Congress



Ed Royce  
Member of Congress



C.A. Dutch Ruppersberger  
Member of Congress



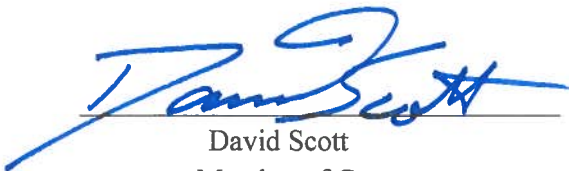
Mark Sanford  
Member of Congress



Adam Schiff  
Member of Congress



Kurt Schrader  
Member of Congress



David Scott  
Member of Congress



F. James Sensenbrenner  
Member of Congress




Pete Sessions  
Member of Congress



Lamar Smith  
Member of Congress





Elise M. Stefanik  
Member of Congress



Steve Stivers  
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Scott Tipton  
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Dina Titus  
Member of Congress



Paul Tonko  
Member of Congress



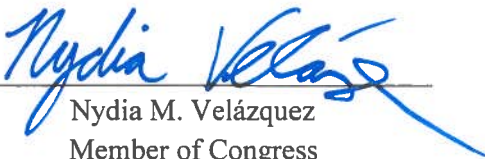
Dave Trott  
Member of Congress



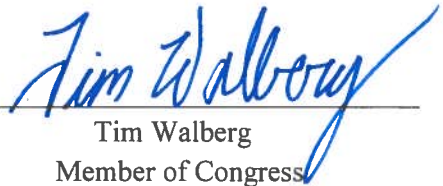
Michael R. Turner  
Member of Congress



Juan Vargas  
Member of Congress



Nydia M. Velázquez  
Member of Congress



Tim Walberg  
Member of Congress



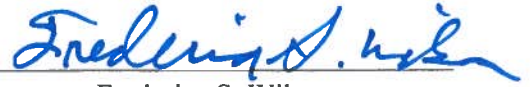
Greg Walden  
Member of Congress



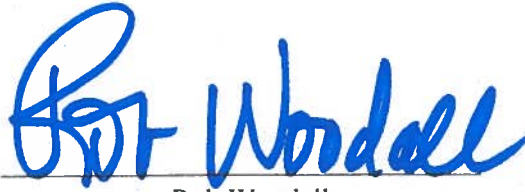
Peter Welch  
Member of Congress



Brad Wenstrup  
Member of Congress



Frederica S. Wilson  
Member of Congress



Rob Woodall  
Member of Congress



Don Young  
Member of Congress



Lee Zeldin  
Member of Congress



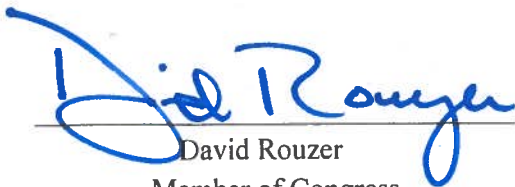
Daniel M. Donovan, Jr.  
Member of Congress



Eddie Bernice Johnson  
Member of Congress



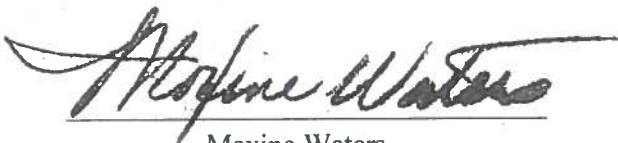
Peter King  
Member of Congress



David Rouzer  
Member of Congress



Bobby L. Rush  
Member of Congress



Maxine Waters  
Member of Congress



Stacey E. Plaskett  
Member of Congress



Al Lawson  
Member of Congress



Barbara Lee  
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