



May 7, 2025

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

The Honorable Mike Crapo
Chairman
Committee on Finance
U.S. Senate
Washington, D.C. 20515

Dear Chairman Smith and Chairman Crapo:

On behalf of the hundreds of thousands of business owners and millions of employees in the restaurant and hotel industries, and a wide range of franchise establishments across 300 different industries, we respectfully request Congress act expeditiously to prevent expiring business, individual, and family tax provisions from causing a tax increase on millions of small and family-owned businesses across the nation. The Tax Cuts and Jobs Act (TCJA) helped our collective members hire additional employees, reinvest in their businesses and communities, and weather crises. Our collective industries generate trillions of dollars in economic activity across the country by providing opportunities in every community to celebrate occasions, spend time together, and enjoy the best of what our country has to offer.

Our members are facing challenging headwinds. In recent years, inflation, high interest rates, and a tight labor market have created tremendous economic uncertainty, which freezes economic growth and consumer spending. Now, indicators suggest that travel is softening and the uncertainty around tariff impact is beginning to affect the prices for food and beverage, furniture, equipment, operating supplies, and countless other goods.

Now more than ever, it's imperative that Congress act to make permanent the TCJA to bolster the hospitality and tourism sectors. Provisions like the small business deduction (199A), expanded business interest expense standard, and full expensing support allow hotels, restaurants, and other local establishments to grow and reinvest in their businesses, employees, and communities.

Many of the businesses represented by our associations have felt the impacts of inflation and economic uncertainty over the last few years. Congress acting swiftly to extend pro-growth tax provisions would provide much-needed certainty for the hospitality, tourism, and hundreds of other industries.

We appreciate your consideration of our industries' viewpoints at this critical juncture in the tax negotiations.

Sincerely,



Rosanna Maietta
President & CEO
American Hotel & Lodging Association



Matt Haller
President & CEO
International Franchise Association



Michelle L. Korsmo
President & CEO
National Restaurant Association