The Honorable Vern Buchanan
2104 Rayburn House Office Building
Washington, DC 20515

Dear Congressman Buchanan:

On behalf of the American Council of Engineering Companies (ACEC) – the business association of the nation’s engineering industry – I want to express our support for your efforts to advance comprehensive tax reform for all businesses.

ACEC represents engineering businesses of all sizes, from the single professional engineer to firms that employ tens of thousands of professionals working in the United States and throughout the world. Approximately three-quarters of the Council’s member firms are organized as some type of passthrough entity, including S corporations, partnerships, and sole proprietorships.

The broad distribution of ACEC members across both the C corporation and passthrough structures drives the Council’s support for a comprehensive and balanced approach to tax reform. We understand that reforming the corporate and individual sides of the tax code simultaneously will be challenging; however, we also believe that true tax reform cannot disadvantage the majority of employers and their employees.

For this reason, ACEC would like to commend you for introducing the Main Street Fairness Act, which states that the top tax rate on the business income of passthrough owners cannot exceed the top corporate tax rate. We believe that H.R. 5076 could be an important mechanism for ensuring that all business structures are treated equally under tax reform.

We look forward to working with you and your colleagues on the House Ways and Means Committee as you continue your efforts to reform the federal tax code.

Sincerely,

[Signature]