



March 29, 2023

The Honorable John Thune  
U.S. Senate  
511 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Senator Thune:

On behalf of the Family Business Estate Tax Coalition (FBETC), thank you for introducing the Death Tax Repeal Act of 2023 to permanently repeal the estate tax.

Historically, the FBETC has supported increased estate tax exemption thresholds indexed for inflation, permanent lower tax rates, and provisions for spousal transfer and stepped-up basis. Additionally, the FBETC supported the temporary estate tax relief in the *Tax Cuts and Jobs Act* (TCJA), which doubled the exemption to approximately \$12.9 million for tax year 2023 and indexed future increases for inflation through 2025.

These changes represent significant relief to family-owned businesses from the estate tax. However, without further congressional action, the temporary increase in the exemption amount will expire at the end of 2025, increasing uncertainty and planning costs. While the FBETC supports making the estate tax provisions of TCJA permanent, the FBETC continues to believe that repeal is the best solution to protect all family-owned businesses from the estate tax.

Thank you for your continued efforts to support America's family-owned businesses and farms. We look forward to working with you to advance this important issue.

Sincerely,

Agricultural Retailers Association  
Amcot  
American Bakers Association  
American Beverage Licensees (ABL)  
American Building Materials Alliance  
American Farm Bureau Federation  
American Foundry Society  
American Hotel & Lodging Association  
American International Automobile Dealers Association  
American Lighting Association  
American Mold Builders Association

American Pipeline Contractors Association  
American Rental Association  
American Sheep Industry Association  
American Soybean Association  
American Sugar Alliance  
American Supply Association  
American Veterinary Medical Association  
Associated Builders and Contractors  
Associated Equipment Distributors  
Associated General Contractors of America  
Association of Equipment Manufacturers  
Brick Industry Association  
Construction Industry Round Table  
Convenience Distribution Association  
Cotton Warehouse Association of America  
Crop Insurance Professionals Association  
Decorative Hardwoods Association  
Distribution Contractors Association  
Energy Marketers of America  
FMI - the Food Industry Association  
Forest Resources Association  
Forging Industry Association  
Hardwood Federation  
Independent Bakers Association  
Independent Electrical Contractors  
Industrial Fasteners Institute  
Insulation Contractors Association of America (ICAA)  
International Foodservice Distributors Association  
International Franchise Association  
International Housewares Association  
International Warehouse Logistics Association  
Main Street Employers Coalition  
Manufactured Housing Institute  
Manufacturer & Business Association  
Metals Service Center Institute  
Mortgage Bankers Association  
NACS  
National All-Jersey  
National Apartment Association  
National Asphalt Pavement Association (NAPA)  
National Association of Manufacturers  
National Association of Professional Insurance Agents  
National Association of RV Parks & Campgrounds  
National Association of State Departments of Agriculture  
National Association of Wholesaler-Distributors  
National Automatic Merchandising Association (NAMA)

National Beer Wholesalers Association  
National Cattlemen's Beef Association  
National Community Pharmacists Association  
National Confectioners Association  
National Cotton Council  
National Council of Agricultural Employers  
National Council of Farmer Cooperatives  
NATIONAL ELECTRICAL MANUFACTURERS REPRESENTATIVES ASSOCIATION®  
(NEMRA)  
National Federation of Independent Business (NFIB)  
National Funeral Directors Association  
National Grange  
National Grocers Association  
National Lumber & Building Material Dealers Association  
National Marine Distributors Association  
National Multifamily Housing Council  
National Newspaper Association  
National Onion Association  
National Pork Producers Council  
National Potato Council  
National Ready Mixed Concrete Association  
National Restaurant Association  
National Roofing Contractors Association  
National Sorghum Producers  
National Stone, Sand & Gravel Association  
National Tooling and Machining Association  
National Utility Contractors Association  
North American Die Casting Association  
Outdoor Power Equipment and Engine Service Association  
Plastics Pipe Institute  
Plumbing-Heating-Cooling Contractors—National Association  
Policy and Taxation Group  
Power and Communication Contractors Association  
Precision Machined Products Association  
Precision Metalforming Association  
PRINTING United Alliance  
Professional Beauty Association (PBA)  
Public Lands Council  
S Corporation Association  
Service Station Dealers of America and Allied Trades (SSDA-AT)  
Small Business & Entrepreneurship Council  
Society of American Florists  
Society of Collision Repair Specialists (SCRS)  
South East Dairy Farmers Association  
Southwest Council of Agribusiness  
Specialty Equipment Market Association

Textile Care Allied Trades Association  
Tire Industry Association (TIA)  
Truck Renting and Leasing Association  
U.S. Durum Growers Association  
US Rice Producers Association  
USA Rice  
Water and Sewer Distributors of America  
Wine & Spirits Wholesalers of America  
Wine Institute