



SHEET METAL AND AIR CONDITIONING CONTRACTORS' NATIONAL ASSOCIATION

January 10, 2012

United States House of Representatives
Washington, DC 20515

Dear Representative:

The Sheet Metal and Air Conditioning Contractors' National Association (SMACNA), is supported by more than 5,000 construction firms engaged in industrial, commercial, residential, architectural and specialty sheet metal construction throughout the United States. On behalf of SMACNA member firms, we urge Congress to extend as soon as possible *in 2012 the tax provisions that expired at the end of 2011 – especially energy efficiency incentives.* These many expiring tax provisions, which benefit a wide range of taxpayers, including associations, businesses, individuals, community development organizations and non-profit organizations, are important to U.S. jobs and the broader economy. The lack of timely congressional action to extend these provisions would inject more instability and uncertainty into the economy and further weaken confidence in the employment marketplace.

Moreover, the extension of these expired provisions should not be delayed until policymakers complete work on comprehensive tax reform. Even though Congress began last year to consider tax reform proposals, a wide-ranging group of taxpayers is making decisions right now related to current law which will have an immediate impact on the economy. While we are hopeful that the tax reform debate results in policy that is fair, efficient, and encourages economic growth, it is critical that the current tax system provide certainty in the interim. Additional uncertainty is not a recipe for improving confidence in this economy for consumers, businesses and their prospective clients.

We urge you to pass these important tax provisions *early in 2012.*

Sincerely,

Stan Kolbe
Director, Governmental Affairs
The Sheet Metal and Air Conditioning Contractors National Association, Inc. (SMACNA)
Capitol Hill Office



CAPITOL HILL OFFICE: 305 4TH STREET NE • WASHINGTON DC 20002
PHONE: 202 547 8202 • FAX: 202 547 8810
HEADQUARTERS: 4201 LAFAYETTE CENTER DRIVE • CHANTILLY VA 20151-1209
MAIL ADDRESS: P.O. BOX 221230 • CHANTILLY VA 20153-1230
PHONE: 703 803 2980 • FAX: 703 803 3732
WEB: www.smacna.org