



SHEET METAL AND AIR CONDITIONING CONTRACTORS' NATIONAL ASSOCIATION

January 10, 2012

United States Senate
Washington, DC 20510

Dear Senator:

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
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