



December 19, 2011

The Honorable John Boehner
Speaker
United States House of Representatives

The Honorable Harry Reid
Majority Leader
United States Senate

Dear Leaders:

On behalf of Associated Builders and Contractors (ABC), a national association with 75 chapters representing more than 23,000 merit shop construction and construction-related firms with nearly two million employees, I am writing to express our opposition to H.R. 3630 as amended by the Senate last week.

Whether Congress ultimately chooses to extend these various provisions, the proposed two month stop-gap measure merely serves to delay the inevitable tough decisions, compounding the climate of uncertainty that continues to impact small businesses. This sort of temporary fix underscores Congress' uneven, ad hoc approach toward the economy and causes more harm than good for America's job creators.

Moreover, a two month extension of the payroll tax holiday creates an untenable administrative burden for employers in the construction industry and beyond. In a letter sent today to leaders of the tax writing committees, the National Payroll Reporting Consortium warned of "substantial problems, confusion and costs" associated with the extension's implementation.

America's small businesses should not be punished for Congress' inability to do its job. Instead of passing the buck for another two months, the House and Senate must work together to determine their policies for the full year and provide some semblance of certainty for the companies driving our economy.

Sincerely,

Geoffrey Burr
Vice President, Federal Affairs