

Congress of the United States
U.S. House of Representatives
Committee on Small Business
2361 Rayburn House Office Building
Washington, DC 20515-6315

August 3, 2018

The Honorable Kevin Brady
Chairman
Committee on Ways and Means
1102 Longworth House Office Building
Washington, D.C. 20515

Dear Chairman Brady:

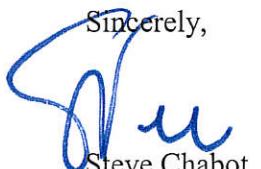

It is not a surprise that the Tax Cuts and Jobs Act continues to produce positive results across the nation. Just last week, I chaired a hearing specifically exploring the impact of the law on Main Street businesses. The overwhelming response by the small business owners who testified was that the reforms resulted in reinvestments in their companies and their hardworking employees.

As these tax reform results continue to yield a healthy small business ecosystem, I applaud that you are exploring even more tax code improvements that include providing long-term certainty to small businesses, assistance for those nearing retirement, and supporting innovators and startups that, on a daily basis, are turning their ideas into the American Dream. These new reforms, in and of themselves, are important and deserve immediate attention.

With the development of Tax Reform 2.0 underway, I would like to recommend legislation that shares many of the same laudable goals that you have outlined for this next package. As a result of numerous bipartisan hearings and inquiries, I introduced H.R. 3717, the Small Business Owners' Tax Simplification Act, to update the United States code for innovators that are transforming traditional workplaces. With the gig and sharing economy growing in importance, tax filing thresholds for independent contractors and worker classification decisions will become even more instrumental. H.R. 3717 addresses these issues, and others, to ensure that our nation's innovators are not constrained by an outdated code.

As Tax Reform 2.0 takes shape, I encourage you to consider the reforms in H.R. 3717. If you have any questions, please ask your staff to contact Robert Yavor, Senior Professional Staff for the House Committee on Small Business, at 202-225-5821.

Sincerely,


Steve Chabot
Chairman
Committee on Small Business