

# United States Senate

WASHINGTON, DC 20510

October 30, 2017

The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
Washington, DC 20515

The Honorable Chuck Schumer  
Minority Leader  
United States Senate  
Washington, DC 20515

Dear Leaders McConnell and Schumer:

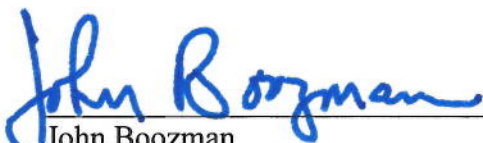
This Congress, we have the opportunity to enact much-needed, meaningful tax reform. As we work with you on these efforts to bolster economic growth, close loopholes, and raise the incomes of working Americans, we respectfully request that you maintain the current tax treatment of advertising as a fully and immediately deductible business expense.

For the life of the tax code, advertising has been treated the same as all other regularly occurring business expenses, such as employee wages, rent, utilities, and office supplies. Any measure that would tax advertising – and therefore make it more expensive – cannot be justified as a matter of tax or economic policy. Moreover, such a proposal would run counter to a major goal of tax reform we can all agree on – simplifying the tax code.

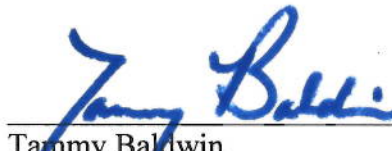
Businesses across the country rely on advertising and promotional products to inform potential customers, generate sales, and support workers across our nation. According to a 2014 study by IHS Economics and Country Risk, advertising supports 20 million U.S. jobs and \$5.8 trillion in U.S. activity. That advertising contributes to 19 percent of our nation's GDP and is responsible for supporting the high-quality news and information we all rely on.

As the Senate continues to work towards tax reform, we ask that you continue to support local businesses and recognize the importance of advertising on jobs and the economy.

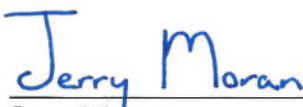
Sincerely,



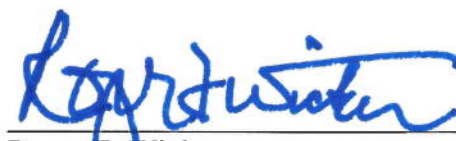
John Boozman  
US Senator



Tammy Baldwin  
US Senator



Jerry Moran  
US Senator



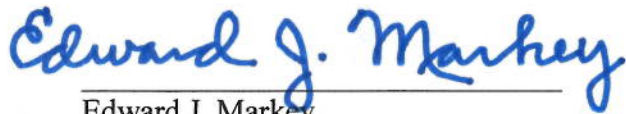
Roger F. Wicker  
US Senator



Sherrod Brown  
US Senator



Catherine Cortez Masto  
US Senator



Edward J. Markey  
US Senator



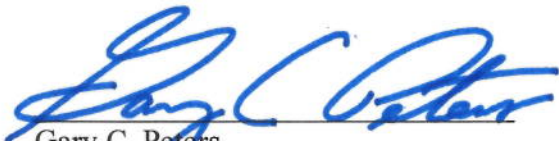
Tammy Duckworth  
US Senator



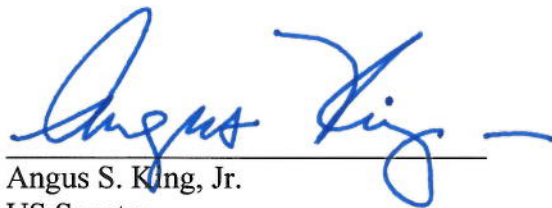
Debbie Stabenow  
US Senator



Amy Klobuchar  
US Senator



Gary C. Peters  
US Senator



Angus S. King, Jr.  
US Senator



James M. Inhofe  
US Senator



Rand Paul  
US Senator



Joe Donnelly  
US Senator

CC: Senator Orrin Hatch, Chairman, Senate Committee on Finance  
Senator Ron Wyden, Ranking Member, Senate Committee on Finance