

NATIONAL ALLIANCE OF STATE BROADCASTERS ASSOCIATIONS

Alabama Broadcasters Association
Alaska Broadcasters Association
Arizona Broadcasters Association
Arkansas Broadcasters Association
California Broadcasters Association
Colorado Broadcasters Association
Connecticut Broadcasters Association
Florida Association of Broadcasters
Georgia Association of Broadcasters
Hawaii Association of Broadcasters
Idaho State Broadcasters Association
Illinois Broadcasters Association
Indiana Broadcasters Association
Iowa Broadcasters Association
Kansas Association of Broadcasters
Kentucky Broadcasters Association
Louisiana Association of Broadcasters
Maine Association of Broadcasters
Massachusetts Broadcasters Association
Maryland, DC, Delaware Broadcasters
Michigan Association of Broadcasters
Minnesota Broadcasters Association
Mississippi Association of Broadcasters
Missouri Broadcasters Association
Montana Broadcasters Association
Nebraska Broadcasters Association
Nevada Broadcasters Association
New Hampshire Association of Broadcasters
New Hampshire Broadcasters Association
New Jersey Broadcasters Association
New Mexico Broadcasters Association
The New York State Broadcasters Association
North Carolina Association of Broadcasters
North Dakota Broadcasters Association
Ohio Association of Broadcasters
Oklahoma Association of Broadcasters
Oregon Association of Broadcasters
Pennsylvania Broadcasters Association
Pillsbury Winthrop Shaw Pittman LLP
Puerto Rico Broadcasters Association
Rhode Island Broadcasters Association
South Carolina Broadcasters Association
South Dakota Broadcasters Association
Tennessee Association of Broadcasters
Texas Association of Broadcasters
Utah Broadcasters Association
Vermont Association of Broadcasters
Virginia Association of Broadcasters
Washington State Association of Broadcasters
West Virginia Broadcasters Association
Wisconsin Broadcasters Association
Wyoming Association of Broadcasters

November 13, 2013

The Honorable Dave Camp
Chairman
House Ways and Means Committee
1102 Longworth House Office Building
Washington, DC 20515

The Honorable Sander M. Levin
Ranking Member
House Ways and Means Committee
1106 Longworth House Office Building
Washington, DC 20515

Dear Chairman Camp and Ranking Member Levin:

As you work on the enormous task of reforming this country's tax laws, we understand you are examining changes to the deductibility of advertising. As advertising is the life blood for local radio and television stations, any change to deductibility would deal an enormous financial blow to this country's local broadcasters. The undersigned 50 state broadcasters associations respectfully urge you to reject any measure that would alter or eliminate the current law that permits a business to deduct the full cost of advertising in the year it is incurred.

Advertising has long been recognized and protected as an essential part of daily business operations since the Tax Code was adopted. For 100 years, advertising has been treated as an ordinary and necessary expense of doing business, no different than the costs of employee salaries, rent and utilities.

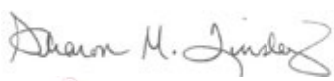
Any modifications to the tax treatment of advertising will have a significant impact on local television and radio stations, our audiences and those community businesses that rely on broadcast advertising to sell their goods and services. Broadcasters rely heavily on advertising revenue to produce and deliver vital news, emergency information and high-quality entertainment to their local communities free of charge. Advertising is the primary source of revenue for most broadcasters, and for some it is the only source of revenue. For instance, local radio stations currently receive 96 percent of their revenues from advertising and television stations receive 94 percent from advertising. Creating a disincentive to advertise

has real consequences on the ability of stations to serve their communities with local programming.

Moreover, the stimulant effect of advertising locally on Main Street and more globally on the larger U.S. economy is undeniable. Nationwide, broadcast stations generate more than \$986 billion in economic activity and support 1.38 million jobs in all sectors, including auto dealers, banks, retail stores, and real estate brokers, among many others.

This issue is important enough to our local communities that all 50 state broadcasters associations have signed this letter asking you to please preserve the full, same year, deductibility of all advertising costs under the federal tax code.

Respectfully,



Alabama Broadcasters Association
Sharon Tinsley



Alaska Broadcasters Association
Cathy Hiebert



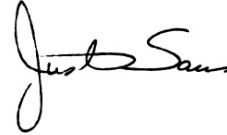
Arizona Broadcasters Association
Art Brooks



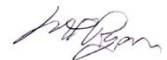
Arkansas Broadcasters Association
Doug Krile



California Broadcasters Association
Stan Statham



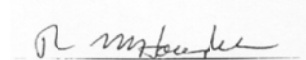
Colorado Broadcasters Association
Justin Sasso



Connecticut Broadcasters Association
Michael Patrick Ryan



Florida Association of Broadcasters
C. Patrick Roberts



Georgia Association of Broadcasters
Bob Houghton

Jamie Hartnett



Hawaii Association of Broadcasters
Jamie Hartnett

Connie M. Searles



Idaho State Broadcasters Association
Connie Searles

Dennis Lyle



Illinois Broadcasters Association
Dennis Lyle

Joe Misiewicz



Indiana Broadcasters Association
Joe Misiewicz

Sue Toma



Iowa Broadcasters Association
Sue Toma

Kent M. Cornish



Kansas Association of Broadcasters
Kent Cornish

Gary R. White



Kentucky Broadcasters Association
Gary White

Polly Prince Johnson



Louisiana Association of Broadcasters
Polly Prince Johnson

Suzanne Goucher



Maine Association of Broadcasters
Suzanne Goucher

Lisa Reynolds



Maryland/D.C./Delaware (MDCD) Broadcasters Association
Lisa Reynolds

Jordan Walton



Massachusetts Broadcasters Association
Jordan Walton

Karole L. White



Michigan Association of Broadcasters
Karole L. White

Jim du Bois



minnesota broadcasters association

Minnesota Broadcasters Association

Jim du Bois

Jackie Lett



Mississippi Association of Broadcasters

Jackie Lett

Mark Gordon



Missouri Broadcasters Association

Mark Gordon

Dewey Bruce



Montana Broadcasters Association

Dewey Bruce

Marty Riemenschneider



Nebraska Broadcasters Association

Marty Riemenschneider

Robert Fisher



Nevada Broadcasters Association

Robert Fisher

Jordan Walton



New Hampshire Association of Broadcasters

Jordan Walton

Paul Rotella



New Jersey Broadcasters Association

Paul Rotella

Paula Maes



New Mexico Broadcasters Association

Paula Maes

David Donovan



New York State Broadcasters Association

David Donovan

Wade Hargrove



North Carolina Association of Broadcasters

Wade Hargrove, Esq.

Beth A. Helfrich



North Dakota Broadcasters Association

Beth Helfrich



Ohio Association of Broadcasters
Chris Merritt



Oklahoma Association of Broadcasters
Vance Harrison



Oregon Association of Broadcasters
Bill Johnstone



Pennsylvania Association of Broadcasters
Rich Wyckoff



Radio Broadcasters Association of Puerto Rico
Jose A. Ribas Dominicki



Rhode Island Broadcasters Association
Lori Needham



South Carolina Broadcasters Association
Shani White



South Dakota Broadcasters Association
Steve Willard



Tennessee Association of Broadcasters
Whit Adamson



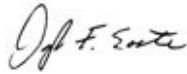
Texas Association of Broadcasters
Oscar Rodriguez




Utah Broadcasters Association
Michele Zabriskie



Vermont Association of Broadcasters
Jim Condon



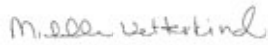
Virginia Association of Broadcasters
Doug Easter



Washington State Association of Broadcasters
Mark Allen



West Virginia Broadcasters Association
Michele Crist



Wisconsin Broadcasters Association
Michelle Vetterkind



Wyoming Association of Broadcasters
Laura Grott

CC:

The Honorable John Boehner
The Honorable Eric Cantor
The Honorable Kevin McCarthy
The Honorable Cathy McMorris Rodgers
The Honorable James Lankford
The Honorable Nancy Pelosi
The Honorable Steny Hoyer
The Honorable James Clyburn
The Honorable Xavier Becerra

The Honorable Sam Johnson
The Honorable Kevin Brady
The Honorable Paul D. Ryan
The Honorable Devin Nunes
The Honorable Pat Tiberi
The Honorable Dave Reichert
The Honorable Charles Boustany, Jr.
The Honorable Peter Roskam
The Honorable Jim Gerlach

The Honorable Tom Price
The Honorable Vern Buchanan
The Honorable Adrian Smith
The Honorable Aaron Schock
The Honorable Lynn Jenkins
The Honorable Erik Paulsen
The Honorable Kenny Marchant
The Honorable Diane Black
The Honorable Tom Reed
The Honorable Todd Young
The Honorable Mike Kelly
The Honorable Tim Griffin
The Honorable James B. Renacci
The Honorable Charles Rangel
The Honorable Jim McDermott
The Honorable John Lewis
The Honorable Richard E. Neal
The Honorable Xavier Becerra
The Honorable Lloyd Doggett
The Honorable Mike Thompson
The Honorable John B. Larson
The Honorable Earl Blumenauer
The Honorable Ron Kind
The Honorable Bill Pascrell
The Honorable Joseph Crowley
The Honorable Allyson Y. Schwartz
The Honorable Danny K. Davis
The Honorable Linda T. Sanchez