The 115th Congress holds the promise of streamlining the corporate tax code in order to achieve lower rates for America’s businesses and eliminate tax loopholes and special preferences. We look forward to working with you on these efforts to bolster job creation, stronger wages, and economic growth, and respectfully ask that you maintain the current tax treatment of advertising as a fully and immediately deductible business expense. The potential for strengthening our economy through tax reform would be jeopardized by any proposal that imposes an advertising tax on our nation’s manufacturing, retail, and service industries.

Advertising has been accorded the same treatment as all other regularly occurring business expenses, such as employee wages, rent, utilities and office supplies, throughout the 114-year life of the tax code. Any measure that would tax advertising — and therefore would 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 agreed upon by virtually all policymakers: to simplify the tax code. For example, promoting a tax on advertising while pursuing full and immediate expensing of buildings and equipment furthers the irregularities and confusion present in our current tax system.

Virtually every business in America relies on advertising to inform potential customers, generate sales, and support workers across our nation. A study by the economic consulting firm IHS Economics and Country Risk found that in 2014, advertising supported 20 million U.S. jobs and $5.8 trillion in U.S. sales. Significantly, the study showed that every dollar of advertising spending generates $19 of economic activity, and that advertising contributes to 19 percent of our nation’s GDP. Advertising also is responsible for supporting the high-quality news, information, and entertainment that is a cornerstone of our democracy and upon which our constituents rely.

We welcome the important challenges of fixing our country’s tax code and strengthening America’s ability to compete economically around the globe. As this Congress delves deeper into these issues over the coming year, we ask that any changes in our tax system be meaningful, economically sound, and do not threaten the impacts of advertising on jobs and the economy.

Sincerely,

Kevin Yoder
Member of Congress

Eliot Engel
Member of Congress
Alma Adams  
Member of Congress

Rick W. Allen  
Member of Congress

Don Bacon  
Member of Congress

Jim Banks  
Member of Congress

Joyce Beatty  
Member of Congress

Gus Bilirakis  
Member of Congress

Sanford D. Bishop, Jr.  
Member of Congress

Marsha Blackburn  
Member of Congress

Rod Blum  
Member of Congress

Mo Brooks  
Member of Congress

Anthony Brown  
Member of Congress

Julie Brownley  
Member of Congress

G.K. Butterfield  
Member of Congress

Ted Budd  
Member of Congress
Salud Carbajal
Member of Congress

Michael E. Capuano
Member of Congress

Tony Cárdenas
Member of Congress

André Carson
Member of Congress

Earl L. 'Buddy' Carter
Member of Congress

David N. Cicilline
Member of Congress

Wm. Lacy Clay
Member of Congress

Mike Coffman
Member of Congress

Chris Collins
Member of Congress

James Comer
Member of Congress

John Conyers Jr.
Member of Congress

Kevin Cramer
Member of Congress

Rick Crawford
Member of Congress

Rodney Davis
Member of Congress
Peter A. DeFazio
Member of Congress

Theodore E. Deutch
Member of Congress

Anna G. Eshoo
Member of Congress

Elizabeth H. Esty
Member of Congress

John J. Faso
Member of Congress

Mike Gallagher
Member of Congress

Vicente Gonzalez
Member of Congress

John K. Delaney
Member of Congress

Sean Duffy
Member of Congress

Adriano Espaillat
Member of Congress

Blake Farenthold
Member of Congress

Trent Franks
Member of Congress

Bob Gibbs
Member of Congress

Garret Graves
Member of Congress
Gene Green
Member of Congress

Brett Guthrie
Member of Congress

Alcee Hastings
Member of Congress

Eleanor Holmes Norton
Member of Congress

Darrell Issa
Member of Congress

Hank Johnson
Member of Congress

John Katko
Member of Congress

Glenn Grothman
Member of Congress

Colleen Hanabusa
Member of Congress

Jody Hice
Member of Congress

Richard Hudson
Member of Congress

Hakeem Jeffries
Member of Congress

David P. Joyce
Member of Congress

William R. Keating
Member of Congress
Ruben J. Kihuen  
Member of Congress

Ann McLane Kuster  
Member of Congress

Derek Kilmer  
Member of Congress

Darin LaHood  
Member of Congress

Doug Lamborn  
Member of Congress

Leonard Lance  
Member of Congress

Sheila Jackson Lee  
Member of Congress

Ted W. Lieu  
Member of Congress

Dave Loebsack  
Member of Congress

Kita M. Lowey  
Member of Congress

Michelle Lujan Grisham  
Member of Congress

Stephen F. Lynch  
Member of Congress

Carolyn Maloney  
Member of Congress

Tom Marino  
Member of Congress
Roger Marshall
Member of Congress

Doris Matsui
Member of Congress

Michael T. McCaul
Member of Congress

Grace Meng
Member of Congress

Grace F. Napolitano
Member of Congress

Richard M. Nolan
Member of Congress

Tom O'Halleran
Member of Congress

Stevan Pearce
Member of Congress

Scott Perry
Member of Congress

Collin C. Peterson
Member of Congress

Chellie Pingree
Member of Congress

Bruce Poliquin
Member of Congress

Jamie Raskin
Member of Congress

Kathleen M. Rice
Member of Congress
Cedric L. Richmond  
Member of Congress

Hal Rogers  
Member of Congress

Dennis Ross  
Member of Congress

Ed Royce  
Member of Congress

C.A. Dutch Ruppersberger  
Member of Congress

Mark Sanford  
Member of Congress

Adam Schiff  
Member of Congress

Kurt Schrader  
Member of Congress

David Scott  
Member of Congress

F. James Sensenbrenner  
Member of Congress

Pete Sessions  
Member of Congress

Lamar Smith  
Member of Congress
Brad Wenstrup
Member of Congress

Rob Woodall
Member of Congress

Frederica S. Wilson
Member of Congress

Don Young
Member of Congress

Lee Zeldin
Member of Congress

Daniel M. Donovan, Jr.
Member of Congress

Eddie Bernice Johnson
Member of Congress

Peter King
Member of Congress

David Rouzer
Member of Congress

Bobby L. Rush
Member of Congress

Maxine Waters
Member of Congress

Henry E. Plaskett
Member of Congress

Al Lawson
Member of Congress

Barbara Lee
Member of Congress