

December 19, 2024

The Honorable Jason Smith  
Chair, Committee on Ways & Means  
U.S. House of Representatives  
Washington, DC 20515

Dear Chairman Smith,

We thank you for your early and important work to extend the expiring portions of the Tax Cuts and Jobs Act of 2017 (TCJA). As part of this effort, we encourage you to stand with President Trump and reduce the corporate tax rate to fifteen percent or lower.

TCJA's corporate rate cut was a strong first step. However, when the federal corporate tax rate is combined with state corporate tax rates, the combined rate still leaves the United States less competitive than many other leading economies. An ambitious corporate rate cut would fuel our struggling economy with a flood of capital into the United States, stop capital from leaving the United States, create a spike in job opportunities for all Americans, and generate economic growth across-the-board.

Thank you for your consideration, and we look forward to collaborating with you to ensure that this important provision is part of the TCJA-extension bill that Congress sends to President Trump's desk in 2025.

Sincerely,

Paul Teller  
Executive Vice President  
Advancing American Freedom

Grover Norquist  
President  
Americans for Tax Reform

Christopher A. Iacovella  
President & CEO  
American Securities Association

Brent Gardner  
Chief Government Affairs Officer  
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Dr. OJ Oleka  
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