

Main Street Tax Issues

ABMA supports tax policies that help locally owned, family-run businesses reinvest in their people and communities. We are focused on:

- **Preserving bonus depreciation** to allow immediate expensing of equipment and property improvements.
- **Protecting the Section 199A deduction** for S-Corporations and pass-through entities.
- **Repealing the \$10,000 SALT deduction cap**, which disproportionately harms business owners in high-tax Northeastern states.
- **Estate Tax Reform & Preservation of Stepped-Up Basis:**
Protecting family-owned businesses from excessive capital gains taxes that could force them to sell rather than continue operations.

Credit Card Competition Act

Independent building supply dealers face skyrocketing swipe fees that eat into tight margins. ABMA supports the Credit Card Competition Act to:

- **Introduce real competition into the credit card market**
- **Promote transparency and choice** for small businesses when routing credit card transactions.
- **Free up capital for investments** in hiring, inventory, and customer service improvements.

Workforce Development

The building materials industry faces a growing shortage of CDL drivers and qualified equipment operators. ABMA is working to:

- **Expand employer-led training programs** that reflect the real-world demands of local delivery and yard operations.
- Advocate for **industry-specific CDL and crane certification alternatives** that reduce costs and remove barriers to entry. Build a sustainable pipeline of talent to meet long-term workforce needs.



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