

## 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.



Scan the QR Code to Learn more.