



AMERICANS *for* TAX REFORM

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President

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The Honorable Mitch McConnell
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Dear Leader McConnell:

Thank you for your leadership in pushing for an economic growth package this year.

Recent reports have indicated that Senate Democrats are seeking to water down the crown jewel of the growth package, the 50% partial expensing provision. **Cutting 50% partial expensing in half, as Senator Baucus seems prepared to do, would make the overall package far less effective in growing the economy and creating jobs.**

As a point of fact, 100% expensing should be the goal of an effective growth package. A neutral and pro-growth tax system would allow for all business purchases—from paper clips to computers to office buildings—to be immediately deducted in the first year.

Getting halfway to expensing is the best element of the growth package compromise. It shouldn't be watered down; indeed, it should be built upon so that all assets can be immediately expensed the first year. Anything less would result in far less economic growth and job creation.

Sincerely,

Grover Norquist
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