

**Congress of the United States**  
**Washington, DC 20515**

June 9, 2015

The Honorable John Boehner  
Speaker of the House  
U.S. House of Representatives  
Washington, DC 20515

The Honorable Nancy Pelosi  
Minority Leader  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Speaker and Madame Leader:

As we begin the 114th Congress, one of our highest priorities should be to streamline the corporate tax code – to eliminate loopholes and special benefits while lowering the overall tax rate. As we investigate different proposals, we should keep in mind the goals of these reforms: to increase opportunity, allow for employers to pay strong wages, and bolster job creation and business growth. We ask you to be mindful that the positive benefits of these reforms could be greatly diminished if Congress repeals certain long-standing provisions of tax law that have demonstrated the ability to create jobs and promote economic expansion.

One reform proposal would modify the tax deduction for the cost of business advertising, arbitrarily imposing a new tax on advertising and effectively making advertising more costly. For more than 100 years, advertising expenditures have received the same tax treatment as any other ordinary and necessary business expense, much the same as employee wages, rent, utilities, and office supplies. In the last Congress, a proposal to single out and tax advertising expenses appeared as a revenue offset in tax reform drafts by the Chairmen of both the House Ways and Means Committee and the Senate Finance Committee.

Changes that will make advertising more expensive cannot be justified as a matter of tax or economic policy. Such changes would be severely detrimental to local advertisers, broadcasters, print media, online service providers, national media companies, news-gathering organizations, and other businesses that rely on advertising as their primary source of income. Imposing this cost on advertising would threaten the ability of these businesses to continue to support jobs and offer the high quality news, information, and entertainment on which our constituents rely.

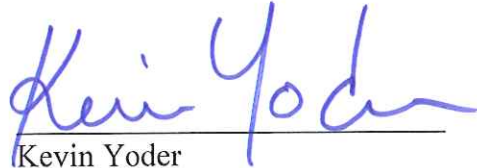
In 2013, advertising supported 21.7 million U.S. jobs and \$5.8 trillion in U.S. sales, according to a study by economic consulting firm IHS Global Insight, Inc. Further, the study showed that the indirect economic impact of advertising spending is significant: every dollar of advertising spending generates \$22 of economic activity.

Fixing our country's tax code is a challenge that we welcome. As this Congress delves deeper into these issues over the coming weeks and months, we ask that any changes contemplated are meaningful and based in sound economic principles.

Sincerely,



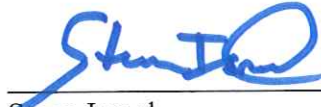
Eliot L. Engel  
Member of Congress



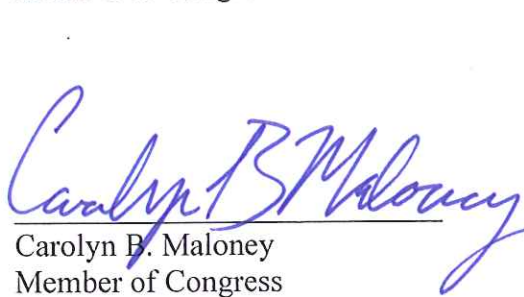
Kevin Yoder  
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Gene Green  
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Steve Israel  
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Carolyn B. Maloney  
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Alcee L. Hastings  
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Blake Farenthold  
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Derek Kilmer  
Member of Congress



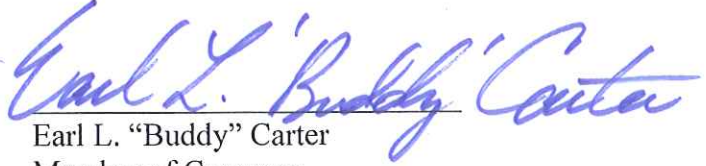
Suzan K. DelBene  
Member of Congress



Tony Cárdenas  
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Chris Collins  
Member of Congress



Earl L. "Buddy" Carter  
Member of Congress



Joyce Beatty  
Member of Congress



Scott Perry  
Member of Congress



Blaine Luetkemeyer  
Member of Congress



Brian Higgins  
Member of Congress



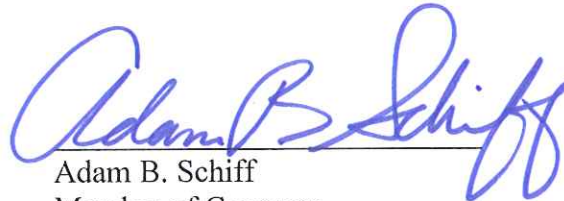
Rick W. Allen  
Member of Congress



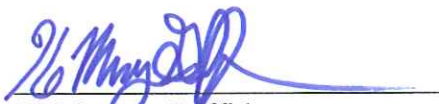
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Adam B. Schiff  
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Peter A. DeFazio  
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Sanford D. Bishop, Jr.  
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Lamar Smith  
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Joe Wilson

Joe Wilson  
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Mike Pompeo

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Rick Crawford

Rick Crawford  
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Leonard Lance

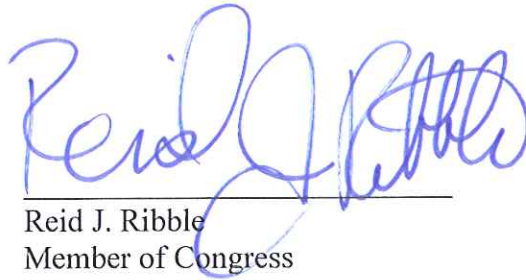
Leonard Lance  
Member of Congress

Ted Poe

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Christopher H. Smith  
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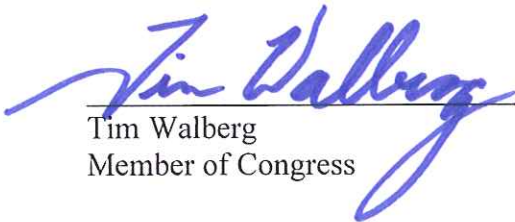
Reid J. Ribble  
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Theodore E. Deutch  
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Kevin Cramer  
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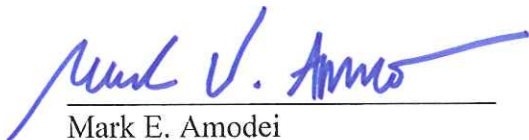
Renee L. Ellmers  
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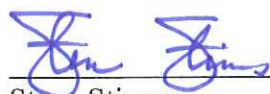
David P. Roe  
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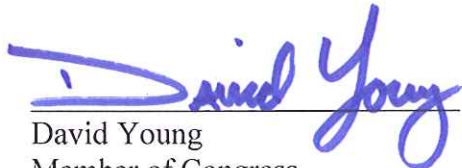
Steve Stivers  
Member of Congress

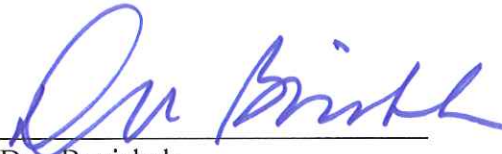


Billy Long  
Member of Congress

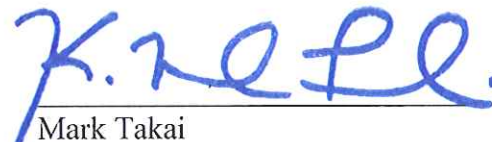
  
Sam Graves  
Member of Congress

  
Glenn Grothman  
Member of Congress


  
David Young  
Member of Congress

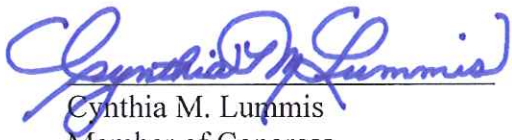
  
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Hakeem Jeffries  
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Mark Takai  
Member of Congress


  
Ann McLane Kuster  
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Richard M. Nolan  
Member of Congress

  
Cynthia M. Lummis  
Member of Congress

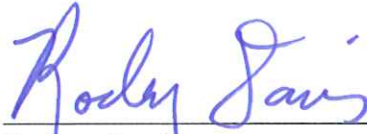
  
Edward R. Royce  
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Sean P. Duffy  
Member of Congress

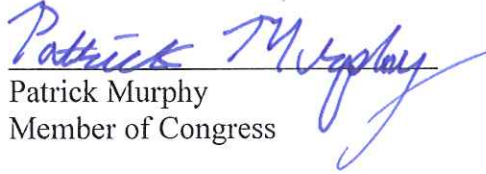
  
Bob Gibbs  
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Darrell E. Issa  
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Rodney Davis  
Member of Congress



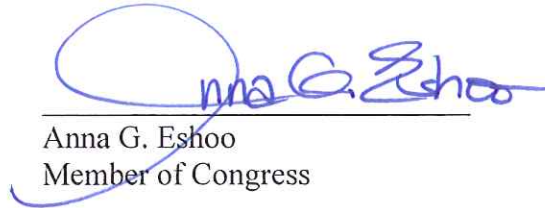
Patrick Murphy  
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Terri A. Sewell  
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G. K. Butterfield  
Member of Congress



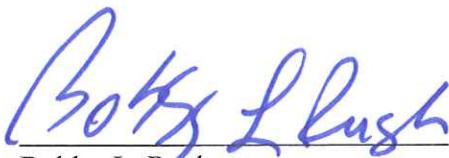
Anna G. Eshoo  
Member of Congress



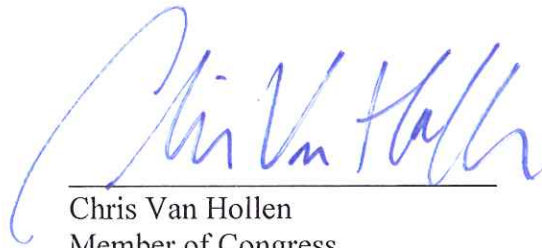
Bradley Byrne  
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Sheila Jackson Lee  
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Bobby L. Rush  
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Chris Van Hollen  
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Dennis A. Ross  
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Mo Brooks  
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*Frederica S. Wilson*

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*Elizabeth H. Esty*

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*Duncan Hunter*

Duncan Hunter  
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*Trey Gowdy*

Trey Gowdy  
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*James P. McGovern*

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Member of Congress

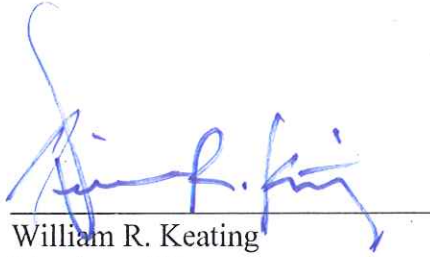
*Rod Blum*

Rod Blum  
Member of Congress

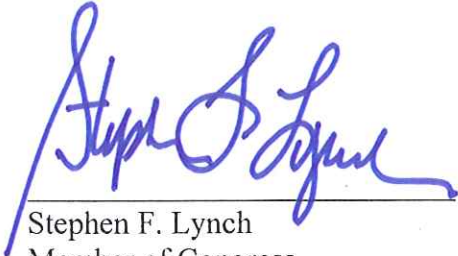




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Member of Congress



William R. Keating  
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Stephen F. Lynch  
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Don Young  
Member of Congress



John K. Delaney  
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