

March 24, 2025

The Honorable Mike Johnson
Speaker
U.S. House of Representatives
H-232, U.S. Capitol
Washington, DC 20515

The Honorable John Thune
Majority Leader
U.S. Senate
S-230, U.S. Capitol
Washington, DC 20510

The Honorable Hakeem Jeffries
Minority Leader
U.S. House of Representatives
H-204, U.S. Capitol
Washington, DC 20515

The Honorable Charles Schumer
Minority Leader
U.S. Senate
S-221, U.S. Capitol
Washington, DC 20510

Dear Speaker Johnson, Leader Thune, Leader Jeffries, and Leader Schumer:

The undersigned organizations represent our nation's farmers, ranchers, forest owners, agricultural cooperatives, and industry stakeholders. We urge Congress to permanently extend the expiring provision of Section 199A in the Tax Cuts and Jobs Act of 2017.

Section 199A has been essential in keeping co-ops and their farmer members competitive with corporations that benefited from the permanently reduced corporate tax rate in the 2017 Act. Each year, farmer cooperatives pass roughly 95% of the benefit totaling over \$2 billion directly back to farmers across rural America. The deduction has fueled job creation, economic growth, and rural investment. It has been instrumental in helping producers navigate unprecedented challenges, including a pandemic, global instability, prolonged periods of low commodity prices, and the highest inflation in a generation.

However, without congressional action, Section 199A will expire at the end of 2025, leaving individual farmers with significantly higher tax burdens—many facing double-digit increases. Farmers operate in one of the most unpredictable industries. Ensuring tax fairness is not just good policy, it is essential for the stability of rural America. Making Section 199A permanent will provide much-needed certainty as producers plan for future investments.

We strongly urge Congress to support America's farm families by making permanent the Section 199A deduction. We stand ready as a resource and welcome the opportunity to discuss how co-ops strengthen American agriculture and rural communities. Thank you for your time and consideration.

Sincerely,

National Organizations

Agricultural Retailers Association
American Farm Bureau Federation
American Soybean Association
American Sugar Alliance
American Sugar Cane League
American Sugarbeet Growers Association
AmericanHort

CropLife America
Farm Credit Council
Forest Landowners Association
National Association of Housing Cooperatives
National Association of Wheat Growers
National Cattlemen's Beef Association

National Cooperative Business Association
(NCBA CLUSA)
National Corn Growers Association
National Cotton Council
National Council of Farmer Cooperatives
National Farmers Union
National Grain and Feed Association

National Milk Producers Federation
National Pork Producers Council
National Potato Council
National Turkey Federation
Public Lands Council
U.S. Beet Sugar Association

Regional, State, and Local Stakeholders

21st Century Cooperative
Ag Credit, ACA
Ag Partners Cooperative, Inc.
Ag Plus, Inc
Ag Processing Inc
Ag Valley Cooperative
AgCountry Farm Credit Services
AgFirst Farm Credit Bank
Ag-Land FS, Inc.
AgMark LLC
Agri Trails Coop
AgriBank, FCB
Agricultural Council of California
AGRILAND FS
Agri-Mark, Inc.
AgState
Agtegra Cooperative
AgWest Farm Credit
Agwrx Cooperative
Alabama Farmers Cooperative
Alcivia
Amalgamated Sugar Company
Amcot
American Crystal Sugar Company
American Plains Co-op
Anthony Farmers Cooperative
Archer Coop Grain Company
Arizona Dairy Producers Trade Association
Associated Milk Producers Inc.
Aurora Cooperative
Bellingham Farmers Elevator
Blue & Co., LLC
Blue Diamond Growers
Bongards
Bonnie Plants, LLC
Buckingham Cooperative
Burtonview Co-Op
Butte County Rice Growers Association
Calcot, Ltd.

California Canning Peach Association
California Citrus Mutual
California Dairies, Inc.
Carolinas Cotton Growers Cooperative, Inc.
Carroll Service Company
Cayuga Marketing
Central Commodity FS
Central Farm Service
Central Farmers Cooperative
Central Valley Ag Cooperative
Cherry Central Cooperative Inc
CHS Inc.
CoBank
Colorado Dairy Farmers
CoMark Equity Alliance
Compeer Financial
Conserv FS
Cooperative Farmers Elevator
Cooperative Grain & Supply
Cooperative Milk Producers Association
Cooperative Network
Cooperative Producers Inc.
Cooperative Supply Inc
Country Visions
CountryMark
CROPP Cooperative | Organic Valley
Crossroads Cooperative
Crystal Valley Cooperative
Dairy Farmers of America
Dairy Producers of New Mexico
Deland Farmers Grain Co-Op
Donovan Farmers Coop
Dunkerton Cooperative Elevator
Ellsworth Cooperative Creamery
Equity Cooperative Livestock Sales Association
Evergreen FS, Inc.
EverGRO FS
Fairfield Cooperative
Farm Credit Bank of Texas

Farm Credit East
Farm Credit Illinois
Farm Credit Mid-America
Farm Credit Services of America
Farmers Coop Grain Association
Farmers Coop Society
Farmers Cooperative - Dorchester
Farmers Cooperative - Pilger
Farmers Cooperative Association
Farmers Cooperative Compress
Farmers Cooperative Elevator Co.
Farmers Pride Cooperative
Farmers Union Cooperative Supply Company
Farmers Win Coop
FarmFirst Dairy Cooperative
First District Association
Florida's Natural Growers
Foremost Farms
Frederick Farmers Elevator
Frontier Cooperative
Frontier Farm Credit
Full Circle Ag
Gardiner + Company
Gateway FS
Georgia Milk Producers, Inc.
Gold Star FS
Grainland Farmers
GreenPoint Ag
GreenStone Farm Credit Services
GROWMARK
Hanover Co-op Food Stores of VT & NH
Heartland Co-op
Hendricks Farmers Elevator Association
Herbein + Company, Inc.
Heritage FS
Hi-Plains Cooperative Association
Hull Coop Association
Idaho Dairyman's Association, Inc.
Illinois Milk Producers Association
Indiana Dairy
Iowa Institute for Cooperatives
Iowa Soybean Association
Iowa State Dairy Association
Jackson Farmers Inc.
Kansas Cooperative Council
Kansas Dairy Association
Kansas Livestock Association
Kanza Cooperative Association
Key Cooperative

Keystone Cooperative
Lanco Pennland
Land O'Lakes, Inc.
Landus Cooperative
Legacy Cooperative
Legacy Farmers Cooperative
Lone Star Milk Producers, Inc.
Ludlow Coop
M&M Service Company
Madison Farmers' Elevator Company
Maryland & Virginia Milk Producers Cooperative Association Inc.
Meadowland Farmers Coop
MFA Incorporated
MFA Oil Company
Michigan Agricultural Cooperative Marketing Association
Michigan Milk Producers Association
Michigan Sugar Company
Mid-Iowa Cooperative
Midway Co-op
Midwest Dairy Coalition
Milk Producers Council
Minn-Dak Farmers Cooperative
Missouri Dairy
Missouri Institute of Cooperatives
Missouri Soybean Association
MKC (Mid Kansas Cooperative Association)
Monroe County Milk Producers Cooperative
Mount Joy Farmers Cooperative Association
Mulvane Cooperative Union
National Grape Co-Operative Association, Inc.
Nebraska Cooperative Council
Nebraska State Dairy Association
NEW Cooperative, Inc.
New Vision Cooperative
North Dakota Farmers Union
North Iowa Cooperative
Northeast Dairy Farmers Cooperatives
Northeast Dairy Producers Association
Northwest Agricultural Cooperative Council
Northwest Dairy Association/Darigold
Northwest Tart Cherry Inc.
NuWay-K&H Cooperative
Ocean Spray Cranberries, Inc.
Ohio Dairy Producers Association
Oklahoma Agricultural Cooperative Council, Inc.
Oregon Dairy Farmers Association
Oregon Women for Agriculture

Ottawa Cooperative Association
Pacific Coast Producers
Pawnee County Cooperative Association
Pennsylvania Dairymen's Association
Plains Cotton Cooperative Association
Prairie Ag Partners
Prairie Central Cooperative, Inc.
Prairie Farms Dairy, Inc.
Prairieland FS, Inc.
Premier Cooperative
Pride Ag Resources
Producers Cooperative Association
Professional Dairy Managers of Pennsylvania
ProValue Cooperative Inc.
PYCO Industries, Inc.
Ray Farmers Union Elevator
Ray-Carroll County Grain Growers
Ray-Carroll County Grain Growers, Inc
Red River Valley Sugarbeet Growers Association
Remsen Farmers Coop
Riceland Foods, Inc.
Select Milk Producers
Select Sires, Inc.
Sioux Honey Association
South Central, FS
South Dakota Association of Cooperatives
South Dakota Dairy Producers
South East Dairy Farmers Association
Southeast Farmers Cooperative
Southeast Milk, Inc.
Southern FS
Southern Minnesota Beet Sugar Cooperative
Southern States Cooperative, Inc.
Staple Cotton Cooperative Association
Stephenson Service Company
Sunkist Growers & Fruit Growers Supply
Sun-Maid Growers of California
SunStream Business Services
Sunsweet Growers, Inc.
Tennessee Farmers Cooperative
Texas Agricultural Cooperative Council
Texas Association of Dairymen
The Equity
The Garden City Co-op, Inc.
Three Rivers FS
Tillamook County Creamery Association
Topflight Grain
TOTAL GRAIN MARKETING, LLC
TrueAg Insurance Exchange

Two Rivers Cooperative
U.S. Tobacco Cooperative LLC
United Cooperative
United Dairy Farmers of Florida
United Dairymen of Arizona
United Egg Producers
United Potato Growers of America
United Producers, Inc.
Upstate Niagara Cooperative, Inc.
Virginia State Dairymen's Association
Wabash Valley Service Company
Washington State Dairy Federation
Welch Foods Inc., A Cooperative
West Central FS
WESTCO
Western Consolidated Cooperative
Western States Dairy Producers Association
Western Sugar Cooperative
Wilton Farmers Union Elevator
Wyoming Sugar Company