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May 13, 2025

The Honorable Jason Smith  
Chairman  
Ways and Means Committee  
U.S. House of Representatives  
Washington, D.C. 20515

**Re: Support for the H. Con. Res. 14**

Dear Chairman Smith:

On behalf of the Agricultural Retailers Association (ARA), I write to express our strong support for H. Con. Res. 14, the House Budget Reconciliation Bill—an essential step toward securing economic stability and growth for rural America, the agricultural sector, and the broader U.S. economy.

This comprehensive package includes vital provisions that align with the needs of American farmers, ranchers, and ag retailers. Specifically, we applaud and pledge our support for the following tax provisions:

- **Making the Section 199A Deduction Permanent:** Ensuring the permanency and enhancement of the deduction for qualified business income is critical for supporting family-owned and small agricultural businesses, enabling reinvestment and competitiveness.
- **Estate Tax Relief:** Increasing the estate tax exemption ensures family farms can transition across generations without undue financial hardship, preserving the backbone of rural America.
- **Lowering Individual Tax Rates:** Permanently reducing individual income tax rates provides vital relief to farmers operating as pass-through entities, allowing them to address rising input costs and reinvest in their operations.
- **Section 179 Expensing:** The continued ability to deduct significant capital investments upfront is a cornerstone of agricultural productivity and innovation.
- **Extension of the 45Z Credit:** This extension will drive continued investment in renewable energy solutions, including sustainable biofuels critical to both energy independence and rural economic growth.

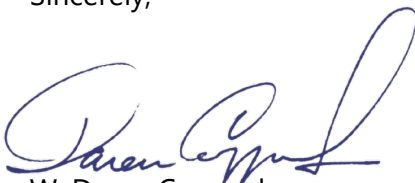
Beyond these tax measures, the bill's investments in the Farm Bill represent a generational opportunity to address key priorities for agriculture and rural communities. Specifically, we commend the inclusion of funding for:

- **Farm Safety Nets:** Strengthening crop insurance and disaster assistance programs ensures producers can weather the challenges of volatile markets and extreme weather.
- **Conservation:** Investments in conservation initiatives help protect natural resources while enhancing agricultural productivity and sustainability.
- **Trade Programs:** Support for trade promotion ensures U.S. farmers can continue to compete in global markets, driving economic growth and job creation.
- **Biosecurity:** Funding to bolster biosecurity safeguards the health of our agricultural industries and food supply chain.
- **Specialty Crops:** Additional resources for specialty crop producers help meet growing consumer demand and diversify agricultural production.
- **Agricultural Research:** Strategic investments in research and innovation equip farmers with the tools to increase efficiency, adapt to climate challenges, and remain competitive.

The House Budget Reconciliation Bill represents a bold vision for rural prosperity and economic resilience. ARA urges swift passage of this legislation and stands ready to work with you to ensure these critical measures are enacted into law.

Thank you for your leadership and commitment to advancing policies that strengthen American agriculture and rural communities.

Sincerely,



W. Daren Coppock  
President & CEO  
Agricultural Retailers Association