

July 28, 2010

The Honorable Harry Reid
Majority Leader
United States Senate
S-221, United States Capitol
Washington, DC 20510

The Honorable Mitch McConnell
Republican Leader
United States Senate
S-230, United States Capitol
Washington, DC 20510

Re: Support Inclusion of Amendment 4531 to the "Small Business Jobs and Credit Act"

Dear Majority Leader Reid and Republican Leader McConnell:

On behalf of the Specialty Equipment Market Association (SEMA), I am requesting your support of Amendment 4531 to the "Small Business Jobs and Credit Act," as proposed by Senator Mike Johanns of Nebraska. At a time when small business owners are struggling to obtain credit, sustain growth and create hiring opportunities, they should not be burdened with unreasonable and unnecessary reporting requirements on normal business transactions.

SEMA represents the \$32 billion specialty automotive industry of 6,461 member companies, most of which are small businesses. The industry provides appearance, performance, comfort, convenience and technology products for passenger and recreational vehicles.

Amendment 4531 removes from current health care law the costly provision requiring any taxpayer with business income to issue 1099 forms to all vendors from whom they buy more than \$600 of goods or services in any year. The law as currently written needlessly increases the paperwork and tax burden on America's small businesses. According to the National Federation of Independent Business, tax paperwork is the most costly paperwork burden placed on small businesses by the federal government.

As you are aware, small businesses remain the most important force in driving jobs creation and America's economic recovery. With your support of this Amendment, small businesses can continue to remain focused on recovery and growth.

Again, please support Amendment 4531 to the "Small Business Jobs and Credit Act." Thank you for your consideration.

Sincerely,



Christopher J. Kersting
President & CEO

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