



December 1, 2020

The Honorable Mitch McConnell  
Majority Leader  
U.S. Senate  
S-230 The Capitol  
Washington, D.C. 20510

The Honorable Chuck Schumer  
Democratic Leader  
U.S. Senate  
S-221 The Capitol  
Washington, D.C. 20510

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

The Honorable Kevin McCarthy  
Republican Leader  
U.S. House of Representatives  
H-204 The Capitol  
Washington, DC 20515

Dear Leader McConnell, Democratic Leader Schumer, Speaker Pelosi, and Republican Leader McCarthy:

On behalf of Associated Builders and Contractors, a national construction industry trade association with 69 chapters representing more than 21,000 members, I write to express the urgent need for additional COVID relief efforts to pass Congress before the end of this year.

With Congress returning to Washington this week and discussions surrounding COVID-19 relief measures continue, COVID cases are surging nationwide amid the holiday season and additional measures must be taken to mitigate the spread and safeguard local business. ABC has supported critical, bipartisan efforts to protect and support our nation working Americans, and urges Congress to pass these priorities before the end of the year:

Targeted liability relief legislation related to the COVID-19 pandemic that would safeguard businesses, non-profit organizations and educational institutions, as well as healthcare providers and facilities, from unfair lawsuits so that they can continue to contribute to a safe and effective recovery from this pandemic.

Legislation to ensure Paycheck Protection Program loans are tax deductible. While the IRS has stated that borrowers receiving loans through the PPP are not permitted to deduct normally deductible expenses to the extent the expenses were reimbursed by a PPP loan that was then forgiven, key lawmakers have pushed back against the IRS claim and introduced the Small Business Expense Protection Act (S. 3612.H.R. 6821), which would clarify that small businesses can deduct expenses paid with a forgiven PPP loan from their taxes.

The expansion of the employee retention tax credit and inclusion of the Jumpstarting Our  
H.R. 6776), which would make a number  
of targeted improvements to the ERTC to better fulfill its goal of keeping workers  
connected to their jobs during this crisis. This bill has 25 bipartisan cosponsors.

The expansion of PPP loans for 501(c)(6) organizations through the inclusion of the  
bipartisan Local Chamber, Tourism, and 501(c)(6) Protection Act (H.R. 6697), that  
would expand the program to encompass organizations with 300 or fewer employees that  
operate under section 501(c)(6) of the Internal Revenue Code. The bill currently has 126  
bipartisan cosponsors.

Address a new, proposed review process from the SBA and Treasury that would require  
PPP borrowers with loans of \$2 million or greater to complete a Loan Necessity  
Questionnaire . This proposal would impose unnecessary and burdensome requirements  
on businesses working to recover from the impact of the COVID-19 pandemic and could  
chill the appetites of small business and lenders from further participation in PPP loans.

As the construction industry continues its essential work during this national health crisis, these  
measures will keep more Americans employed while preserving important business operations  
that will assist in the aid and recovery of our economy and country. Time is of the essence in  
effectively provid