



American Rental Association

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ARARental.org

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September 30, 2024

The Honorable Lloyd Smucker, Chair
Main Street Tax Team
302 Cannon House Office Building
Washington, DC 20515

The Honorable Greg Steube, Co-Chair
Main Street Tax Team
2457 Rayburn House Office Building
Washington, DC 20515

Dear Chair Smucker and Co-Chair Steube:

Attached please find a submission by the American Rental Association (ARA) to your Team regarding ARA's position on Section 199(A). If you have any questions or would like more information on our position, please do not hesitate to contact Matthew Hite at Matthew.Hite@ararental.org or John McClelland at John.McClelland@ararental.org.

Respectfully,

A handwritten signature in black ink that reads "Matthew Hite".

Matthew Hite

A handwritten signature in black ink that reads "John W. McClelland".

John W. McClelland, Ph.D.

