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October 9, 2017

The Honorable Don Bacon
1516 Longworth HOB
Washington, DC 20515
13906 Gold Circle, Suite 101
Omaha, NE 68144

Re: Thank you for Opposing Efforts to Reverse the
Deductibility of Advertising Costs

Dear Congressman Bacon,

As one of your constituents who is employed or actively involved in Nebraska's advertising industry through the American Advertising Federation, I am writing to thank you for your notable and continued support of Nebraska businesses and the impact that advertising has on generating revenue and spurring economic activity, not just in our state, but across the nation.

I am however writing not just out of thanks; I'd like to urge you as my elected representative to continue to oppose any effort to reverse the current standard of deductibility for advertising costs and to please reach out to your colleagues in the delegation and elsewhere to understand the importance of this business deduction. As a professional working in Nebraska's marketing industry, I have concerns that my livelihood as well as the health of Nebraska's business communities will be put in jeopardy if the deductibility of advertising costs is altered as part of the Federal Government's current Tax Reform efforts.

Removing the tax deductibility of advertising would directly contradict the intended aim of tax reform efforts to support job growth and economic activity. According to studies conducted by a Nobel Prize-winning economist, a tax on advertising must be opposed because:

- Advertising generates \$33.1 billion or 15.2% of economic activity in Nebraska
- Advertising supports 111,999 or 10.7% of all jobs in Nebraska
- Every \$1 million spent on advertising supports 63 Nebraska jobs

Additionally, advertising benefits Nebraska's economy by:

- Informing consumers of products and services, including price information
- Offering a springboard for new products and services
- Easing the entry of new businesses to the marketplace
- Funding the media we all enjoy

The advertising industry consists of clients, agencies, broadcasters, print, outdoor, direct mail, commercial photographers, photocopying and duplicating, video production, commercial artists and graphic design, and commercial printers.

Thank you, Congressman Bacon, for supporting your constituents by preserving the deductibility of advertising costs at its current levels.

Sincerely,