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October 9, 2017

The Honorable Ben Sasse  
136 Russell Senate Office Building      1128 Lincoln Mall, Ste. 305  
Washington, DC 20510                      Lincoln, NE 68508

Re: Oppose Efforts to Reverse the Deductibility of Advertising Costs

Dear Senator Ben Sasse,

I am writing to urge you as my elected representative to oppose any effort to reverse the current standard of deductibility for advertising costs. As a member of the American Advertising Federation, and 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.

Senators John Boozman, R-Ark. and Tammy Baldwin, D-Wisc. have co-authored a bipartisan letter to the Senate leaders urging them to maintain the tax treatment of advertising as a normal and necessary business expense fully deductible in the year it is incurred. I encourage you to join them by signing their letter.

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 about 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.

Please support your constituents by preserving the deductibility of advertising costs at its current levels.

Sincerely,