



September 26, 2007

The Honorable Ron Kind
United States House of Representatives
1406 Longworth House Office Building
Washington, D.C. 20515

Dear Representative Kind:

On behalf of the National Small Business Association, I would like to thank you for your leadership in crafting the Equity for Our Nation's Self-Employed Act of 2007 (H.R. 3660). As the nation's oldest nonpartisan small business advocacy group, NSBA reaches more than 150,000 small businesses nation-wide, and our members continue to highlight tax equity as a top priority.

Self-employed business owners have long been plagued with the disparity in the treatment of deductibility of health insurance costs. If enacted, your proposal would allow the self-employed to fully deduct their health insurance premiums for the purposes of their income tax and self-employment tax (FICA tax). Allowing self-employed to achieve parity with corporations that are currently allowed to deduct their coverage costs as an ordinary business expense would have broad implications—more than 21 million entrepreneurs would have greater access to affordable health insurance under this legislation.

Passage of H.R. 3660 will place self-employed business owners on level ground with their larger competitors and remove a major disincentive to becoming an entrepreneur. The legislation would also immediately bring substantial relief to small business owners who need it the most.

NSBA supports H.R. 3660 as it will have a positive impact on the business community and is a common sense way to bring the cost of health care within the reach of many uninsured individuals. We applaud you for your initiative and look forward to working with you to bring this legislation to the House floor for consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd McCracken". The signature is written in a cursive style with a long horizontal stroke at the end.

Todd McCracken
President