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Small Business Tax Fairness Act Bill summary Sen. Mary Landrieu [D-LA] has sponsored this bill. The bill aims to extend some of the provisions, which are expiring in Internal Revenue Code of 1986 that related to small businesses. The bill extends expiring provisions and provides temporary increase in deduction for startup expenditures (“ Small Business Tax Fairness Act.(2013”). The main aim of the bill is increase deduction when preparing their financial statements so that they pay less tax.   
Letter   
The Honorable Sen. Mary Landrieu   
(Room #) (Name) Senate Office Building   
United States Senate   
Washington, DC 20510   
Dear Senator:   
I want to express my support for the bill, which you sponsored and is being considered by the senate. In its present form, the bill will greatly benefit small businesses. Taxing small businesses fairly is a very important step in promoting them. American is strong due to the important role played by small businesses. Statistics indicate that more than 90 percent of all employers are small businesses. Therefore, if small businesses are not healthy, reducing unemployment in America is easy.   
Economists estimate that value of output from small businesses is 50% of non-farm GDP. With such a huge amount of output for the country, promoting small businesses is good for the American economy. The same companies are responsible for producing much of the knowledge that gives America competitive advantage over competitors. Small firms produce more patent per employee than large companies do. This suggests that without small firms, knowledge creation would take a beating.   
Small businesses in America are found everywhere. The numbers of small businesses are estimated at more than 22 million. A law that is beneficial to this huge number of small businesses will be felt in virtually every neighborhood in America. By virtue of their spread, they employ as much as 50% of all employees in private sector. Another important contribution of small businesses is exporting (" Office of Advocacy - Press Releases - Small Businesses Are Important Players in U. S. Business and Job Growth”). Currently, American is facing trade deficit because Americans import too much consumption goods more than export. By exporting, small business help, prevent the present trade imbalance from getting worse. Approximately 97% of American exporters are small businesses who export goods and services values as 27%of total export.   
Small businesses in America are started at a rate of half a million per year. This explains their capacity for creating jobs for Americans. If they are supported, more of these small businesses would succeed.   
Lastly, even the big Americans corporations that pay billions in tax every year started small before growing to their present size. When they were growing, they would have easily collapsed if the environment were not good (" Office of Advocacy - Press Releases - Small Businesses Are Important Players in U. S. Business and Job Growth”). It is therefore critical that small businesses are offered as much support from the government as possible.   
In conclusion, I wish to state that the bill is very helpful to small business. As I have already explained, American people and the economy need vibrant small businesses that thrive and possibly grow into multinationals. One of supporting the businesses is taxing them fairly considering their conditions and level of growth. If the businesses are overburdened with tax, they growth prospects will be compromised. When that happens, they will be unable to produce the output that contributed to the GDP and employment opportunities they create. My suggestion is that the current provisions remain. I also suggest that the bill consider giving small businesses a tax holiday in the first 5 years. So many small businesses collapse in the first few years after they are founded. The collapse could be due to paying tax.   
Yours faithfully   
Works cited   
“ Small Business Tax Fairness Act. (2013)”. Senate. Web March 12, 2014 < http://www. sbc. senate. gov/public/? a= Files. Serve&File\_id= e6c59095-ef8b-49e2-a541-032771a96a47> " Office of Advocacy - Press Releases - Small Businesses Are Important Players in U. S. Business and Job Growth | SBA. gov." Office of Advocacy - Press Releases - Small Businesses Are Important Players in U. S. Business and Job Growth | SBA. gov. N. p., n. d. Web. 12 Mar. 2014. .