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**Small Business Council of America**



The most effective voice in Washington for privately held businesses on income and estate tax, pension, employee benefits, and health care matters.

**SMALL BUSINESS COUNCIL OF AMERICA**

The Small Business Council of America (the "SBCA") is the only national organization whose sole purpose is to represent the interests of privately held businesses in the areas of federal income and estate tax, retirement, pension, health care and other employee benefit concerns.

The primary goal of the SBCA is to enact and preserve favorable federal tax and employee benefit laws for small businesses (including family businesses) and their owners. The SBCA supports legislation that creates and maintains important economic incentives and opposes oppressive and burdensome laws and regulations.

SBCA is the VOICE for the 20 million American businesses that are privately held. It acts effectively through the input of its members, its technically and politically skilled Advisory Boards, and its Washington, DC based Chair and Legislative Team.

SBCA actively engages with key Congressional committees, including the Senate Finance Committee, House Ways & Means Committee and Senate and House

Small Business Committees, by providing testimony on small business issues, participating in key legislative meetings and educating members of Congress and their staffs on issues of importance to small business.

**SBCA is:**

- Your **REPRESENTATIVE** in Washington, D.C., where tax, retirement, pension, employee benefit, and health care policy is determined.
- Your **TAX THINK TANK** protecting your privately owned business.
- Your **ACCESS** to Congress and the federal agencies including the Internal Revenue Service and the Department of Labor.
- Your **POLITICAL TAX ADVISOR** to your business.
- Your **RESOURCE** for tax, pension, employee benefit and health care issues.
- Your tax **WATCH DOG**.

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To join go online to [www.sbca.net](http://www.sbca.net) or mail application and method of payment to: Small Business Council of America, Inc. / P.O. Box 4299, Columbus, GA 31914-0299

[WWW.SBCA.NET](http://WWW.SBCA.NET)

Check our website for current information on pending legislation, articles and other items of interest.

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## History of SBCA Legislative Battles

**2015** Successfully worked with Congress to gain permanent or long term extensions of key expired tax provisions important to small business. Worked with members of Congress to enact legislation to allow small businesses to, once again, reimburse employees for marketplace health insurance premiums without facing penalties.

**2014** Worked to protect the qualified retirement plan system by opposing proposals to cut back on contributions and eliminate the stretch IRA.

**2013** Engaged with the House Ways and Means Committee Tax Reform Working Groups and the Senate Finance Committee to educate the Committee members and their staffs about the impact that different tax reform proposals and revenue raisers could have on small businesses.

**2012** Successfully worked with Congress to enact permanent favorable estate tax and AMT (Alternative Minimum Tax) provisions, and to gain extensions of higher expensing and depreciation for small businesses.

**2011** Educated members of Congress about importance of the qualified retirement plan system and critical need for certainty with respect to tax laws.

**2010** Successfully worked with Congress to get the SIMPLE Cafeteria Plan legislation enacted. Successfully worked to improve unfair "listed transaction" income tax penalties.

**2009** Worked to provide estate tax certainty for small business owners, increasing the estate tax exemption to \$3.5 million, and reuniting the gift and estate tax systems to permit larger tax-free gifts. Worked with IRS to stop requiring frequent retirement plan amendments.

**2008** Worked to fix AMT. Worked to remove small business from the reach of the onerous IRC § 409A rules.

**2007** Opposed changes to the tax code that would adversely affect small businesses.

**2006** Successfully persuaded Congress to allow non-spouse beneficiaries to roll over their interests in a retirement plan to an IRA.

**2005** Worked with Congress to maintain the step-up in basis on death.

**2004** Continued to work to improve Cafeteria Plans for small business by allowing owners to participate in the plan, reform unfair discrimination rules, and to throw out the unfair "use it or lose it" rules.

**2002** Worked with IRS/Treasury in formulating pension and tax rules to assist small businesses. Worked with key members of Congress to draft Cafeteria Plan legislation that would allow more small business owners to participate in the Plans.

**2001** Successfully worked with members of Congress to enact "EGTRRA," the tax law that improved retirement plans, eased the estate tax burden, and increased IRA and retirement plan limits.

**2000** Successfully worked with IRS/Treasury to save the popular "cross-tested" ("new-comparability") retirement plans.

**1999** Led the charge to create 401(k) "safe harbors" making 401(k) plans far more useful and simpler for privately owned businesses.

**1997** Leading proponent for the successful repeal of the 15% excise tax on large retirement plan distributions. Coalition member in successful effort to increase estate tax exemption beginning in 1998 from \$600,000 to \$1,000,000.

**1996** Major architect of pension reform as well as legislation to reform estate taxes.

**1995** Helped to derail the Clinton big government Health Care Proposal.

**1994** Defeated proposed repeal of cross-tested and age-weighted retirement plans.

**1993** Successfully opposed proposal taxing capital gains at death.

**1992** Defeated attempt to reduce the federal estate exclusion from \$600,000 to \$200,000.

**1990** Won the repeal of Section 2036(c), which prohibited estate freezes.

**1989** Successfully led the charge to repeal the onerous Section 89 fringe benefit tax rules.

**1986** Successfully opposed negative changes for professional corporations and additional burdens on small business retirement plans.

**1981** Helped create the \$2,000 IRA.

## WHY IS THE SBCA NEEDED?

### WHY SHOULD I JOIN SBCA?

Our country needs vibrant, productive, independent businesses. Small businesses generate most of the new jobs in the United States. Their interests, however, are often overlooked as legislation is formulated because they cannot afford to pay counsel and lobbyists to draft and monitor legislation.

The SBCA has the resources, expertise, and capabilities to effectively respond to legislative and regulatory developments so that the voice of small business is heard loud and clear!

### THE SBCA NEEDS YOU!

To continue its efforts to maintain an effective tax and benefits system for small business and to make sure your concerns are heard and understood in Washington, we need your financial support.

## BENEFITS WE OFFER YOU

- **Alerts** on current events and issues that affect you, your business and/or your clients.
- **Periodic Bulletins** and Webinars on important issues.
- **Political Representation** in Washington, DC.
- **Explanations** of the major tax, pension, benefit, and health care issues facing privately held and family owned businesses.
- **Access to Members of Congress**, their staffs and relevant executive agencies.
- **SBCA Annual Congressional Awards Reception** – Held each May in Washington, DC; provides members with an opportunity to engage with other successful small business owners and advisors, to recognize and hear from Senators and Representatives who have helped small businesses, and to honor the winners of the SBCA Mort Harris Small Business Person of the Year Award, the SBCA Humanitarian of the Year Award and the SBCA Connie Murdoch Award.

**Every privately held business needs a "voice" in Washington to protect its interests before Congress and the administrative agencies. SBCA provides small businesses with an opportunity to pool their resources and advocate on behalf of small businesses in a way that they could not afford to do alone.**

"The Small Business Council of America is one of the best investments I make each year. Although most people who operate small businesses cannot leave their businesses to go to Washington and certainly do not have the finances to devote to lobbying at the national level, we can, through SBCA, be heard in Washington. My membership in SBCA is the best money I spend on protecting our family business from laws that would be adverse for my family and our family business."

**SUSAN RUDDER HALL**  
President, and CEO  
Chief Manufacturing, Inc.

"SBCA has become the most effective voice in Washington on legislation and regulations affecting small businesses and their owners. This is due primarily to the recognition by members of Congress and their staff of SBCA's credibility and high level of expertise in areas of taxation, retirement plans, employee benefits, and health care.

As one of the founders and an active member of SBCA for over 30 years, I have seen the work of SBCA result in many tangible benefits for small businesses and their owners. Membership in SBCA is a must for any successful small business and is also worthy of membership by any large business that wishes to support this most vibrant segment of our country's private enterprise system."

**MORTON A. HARRIS**  
Past President, SBCA

## LEGISLATIVE FOCUS OF SBCA

- Simplify and obtain more favorable tax treatment for small businesses and their owners
- Oppose new taxes on small businesses
- Work to reduce regulatory burdens on small businesses
- Keep the voluntary retirement plan system working for small businesses
- Promote small business health care interests through Affordable Care Act (ACA) amendments and regulations
- Oppose federal mandates in employee benefits
- Simplify and improve Cafeteria Plans and Employee Stock Ownership Plans (ESOPs)
- Promote the stability of the estate tax system
- Achieve tax rate parity between corporations and pass-through entities
- Repeal unfair burdens and tax rates on professional service organizations