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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, D.C. 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, DC, 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** for your business.
- Your **RESOURCE** for tax, pension, employee benefit and health care issues.
- Your tax **WATCH DOG**.

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

2017 Successfully worked with Congress to make the tax reform bill as favorable as possible for privately owned business.

2016 Successfully championed the Small Business Health Care Relief Act to allow businesses with under 50 employees to once again reimburse employees for their premiums for individual coverage on a pre-tax basis without facing crippling penalties.

2015 Successfully worked with Congress to extend or make permanent key small business tax provisions.

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

2013-2017 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.

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

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.

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 the interests of small businesses and their employees in the health care area
- 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

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."

MORT A. HARRIS
Past President, SBCA