

December 3, 2020

The Honorable Nancy Pelosi  
Speaker, House of Representatives  
United States Capitol  
Washington, DC 20515

The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
Washington, DC 20510

The Honorable Kevin McCarthy  
Minority Leader, House of Representatives  
United State Capitol  
Washington, DC 20515

The Honorable Charles Schumer  
Democratic Leader  
United States Senate  
Washington, DC 20510

Dear Speaker Pelosi and Leaders McConnell, McCarthy, and Schumer:

We, the undersigned organizations, representing millions of businesses who employ tens of millions of American workers, **urge Congress to enact legislation before the end of the year that includes a technical correction addressing the tax treatment of loan forgiveness under the Paycheck Protection Program (PPP)**. At the onset of the COVID-19 pandemic, Congress responded with speed, cooperation, and an eye to preventing the worst potential economic outcomes. We ask that you bring that same spirit of urgency and cooperation before the end of this session to prevent an avoidable catastrophe for millions of small businesses that, without Congressional action, will face a surprising, and, in many cases, insurmountable tax bill next year.

One of the most effective economic relief measures for our members was the PPP, passed as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The terms of the PPP are simple: if qualifying small businesses use a federally-guaranteed loan to pay their employees and cover certain non-payroll expenses, the loan will be forgiven. From April 3, when the program launched, through August 8, when its authorization expired, the Small Business Administration (SBA) guaranteed \$525 billion in PPP loans to 5.2 million qualifying small businesses nationwide, preserving tens of millions of paychecks for their employees as the pandemic spread throughout the country.

Included in the CARES Act was a provision stating that any portion of a PPP loan that qualified for loan forgiveness “shall be excluded from gross income” for tax purposes. This tax-free treatment of any forgiven loan amount was a key provision in the law and featured prominently in the debate leading up to and following the legislation’s enactment.

Despite Congress’s clear intent, the Internal Revenue Service (IRS) issued Notice 2020-32, which specified that “no deduction is allowed under the Internal Revenue Code...if the payment of the expense results in forgiveness of a covered loan pursuant to section 1106(b) of the [CARES Act].” The effect of this ruling is to transform *tax-free* loan forgiveness into *taxable income*, raising the specter of **a surprise tax increase of up to 37 percent on small businesses when they file their taxes for 2020**.

Additionally, the IRS recently issued Revenue Ruling 2020-27, stating that expenses funded through a PPP loan are not deductible for 2020 if “the taxpayer *reasonably expects to receive forgiveness of the covered loan* on the basis of the expenses it paid or accrued during the covered period, *even if the taxpayer has not submitted an application for forgiveness of the covered loan by the end of such taxable year*” [emphasis added].

Since the IRS issued Notice 2020-32, Congress has signaled that it intends to reverse the ruling. The Democratic and Republican Chairs of the House Ways and Means and Senate Finance Committees issued public statements saying that the IRS Notice, and, more recently, the IRS Revenue Ruling, is flawed and contrary to Congressional intent. In addition, a provision to overturn Notice 2020-32 was included in the Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act that passed the House of Representatives in May.

The most recent IRS Revenue Ruling creates a renewed sense of urgency for Congress to address this pivotal issue before the end of the year. Allowing the IRS position to remain unchallenged will result in a significant tax increase on small business owners already suffering from the effects of COVID-19 shutdowns. This tax will hit small business owners *after* their PPP loan has already been spent, and just as many states are re-imposing mandatory closures of thousands of businesses in the face of spiking numbers of COVID-19 cases.

Many PPP loan recipients retained employees on their payrolls, even when there was little to no work to perform, in compliance with the intent of the program to keep people employed and off the unemployment rolls. The IRS changed the rules after businesses took out PPP loans, and business owners are now being asked to pay what amounts to a surtax on their workforce. Without Congressional action, businesses will face an unexpected tax bill when they file their taxes for 2020, as they continue to struggle with government mandated shutdowns or slowdowns. Many of those businesses will close and never re-open. This senseless tax policy stands both the letter and spirit of the PPP on its head.

For all these reasons, the undersigned business organizations urge you to act before the end of 2020 on this important matter.

Sincerely,

### **National Trade Associations**

Associated General Contractors of America  
Air Conditioning Contractors of America (ACCA)  
AMAC Action  
Ambulatory Surgery Center Association  
AMCOT  
America's SBDC  
American Academy of Dermatology Association  
American Academy of Family Physicians  
American Academy of Pediatric Dentistry

American Academy of Podiatric Practice Management  
American Apparel & Footwear Association (AAFA)  
American Association Of Advertising Agencies  
American Association of Neurological Surgeons  
American Bakers Association  
American College of Gastroenterology  
American College of Osteopathic Family Physicians  
American Cotton Producers  
American Cotton Shippers Association  
American Council of Engineering Companies  
American Council of Independent Laboratories  
American Dental Association  
American Down and Feather Council  
American Farm Bureau Federation  
American Feed Industry Association  
American Horse Council  
American Institute of Architects (AIA)  
American Institute of CPAs  
American International Automobile Dealers Association  
American Lighting Association  
American Mold Builders Association  
American National CattleWomen, Inc.  
American Olive Oil Producers Association  
American Optometric Association  
American Podiatric Medical Association  
American Road & Transportation Builders Association  
American Seed Trade Association  
American Sheep Industry  
American Society for Radiation Oncology  
American Society for Surgery of the Hand  
American Society of Plastic Surgeons  
American Society of Travel Advisors  
American Soybean Association  
American Subcontractors Association  
American Supply Association  
American Veterinary Medical Association  
AmericanHort  
Asian American Hotel Owners Association  
Associated Builders and Contractors  
Associated Equipment Distributors  
Association of Equipment Manufacturers  
Association of Fund-Raising Distributors and Suppliers  
Association of Marina Industries

Association of the Wall and Ceiling Industry  
Atlantic Intracoastal Waterway Association  
Auto Care Association  
Brewers Association  
Building Service Contractors Association International  
Business Solutions Association  
CCIM Institute  
Cellulose Insulation Manufacturers Association  
Certified American Grown  
Chemical Fabrics and Film Association  
Coalition of Franchisee Associations  
Congress of Neurological Surgeons  
Convenience Distribution Association  
Cotton Growers Warehouse Association  
Cottonseed and Feed Association  
Council of Fashion Designers of America (CFDA)  
Customized Logistics and Delivery Association  
Distilled Spirits Council of the United States  
EPS Industry Alliance  
Family Business Coalition  
Farm Credit Council  
FCA International  
FEUSA  
Financial Executives International  
Fire Suppression Systems Association (FSSA)  
FPDA - Motion & Control Network  
GAWDA  
Glass Packaging Institute (GPI)  
Global Business Travel Association  
Global Cold Chain Alliance  
Greeting Card Association  
Heating, Air-conditioning, & Refrigeration Distributors International  
Independent Bakers Association  
Independent Community Bankers of America  
Independent Electrical Contractors  
Independent Insurance Agents and Brokers of America  
Independent Office Products & Furniture Dealers Association  
Independent Professional Seed Association  
Industrial Fasteners Institute  
Institute of Real Estate Management  
Institute of Scrap Recycling Industries, Inc.  
International Association of Movers (IAM)  
International Association of Plastics Distribution

International Caterers Association  
International Council of Shopping Centers  
International Dairy Foods Association  
International Door Association  
International Engraved Graphics Association  
International Flight Services Association  
International Foodservice Distributors Association  
International Franchise Association  
International Housewares Association  
International Warehouse Logistics Association  
ISD - International Sealing Distribution Association  
Job Creators Network  
Juice Products Association  
Manufactured Housing Institute  
Manufacturer & Business Association  
Marine Retailers Association of the Americas  
Material Handling Equipment Distributors Association  
Metals Service Center Institute  
NACS  
National Apartment Association  
National Association for the Self-Employed  
National Association of Chain Drug Stores  
National Association of Electrical Distributors ("NAED")  
National Association of Flour Distributors  
National Association of Landscape Professionals  
National Association of Manufacturers  
National Association of Professional Insurance Agents  
NATIONAL ASSOCIATION OF REALTORS®  
National Association of Social Workers  
National Association of Wheat Growers  
National Association of Wholesaler-Distributors  
National Association of Women Business Owners  
National Automatic Merchandising Association (NAMA)  
National Automobile Dealers Association  
National Beer Wholesalers Association  
National Candle Association  
National Cattlemen's Beef Association  
National Community Pharmacists Association  
National Confectioners Association  
National Cotton Council  
National Cotton Ginners Association  
National Cottonseed Products Association  
National Council of Agricultural Employers

National Council of Chain Restaurants  
National Council of Farmer Cooperatives  
National Council of Textile Organizations  
National Electrical Contractors Association  
National Franchisee Association  
National Funeral Directors Association  
National Limousine Association  
National Marine Distributors Association  
National Marine Manufacturers Association  
National Mining Association  
National Multifamily Housing Council  
National Newspaper Association  
National Office Products Alliance  
National Onion Association  
National Pasta Association  
National Peach Council  
National Pecan Shellers Association  
National Potato Council  
National Propane Gas Association  
National Ready Mixed Concrete Association  
National Retail Federation  
National Roofing Contractors Association  
National RV Dealers Assoc (RVDA)  
National Small Business Association  
National Stone, Sand, and Gravel Association  
National Tooling and Machining Association  
National Waste & Recycling Association  
National Watermelon Association  
NCBFAA  
News Media Alliance  
NFIB  
North American Association of Food Equipment Manufacturers (NAFEM)  
North American Die Casting Association  
NTCA-The Rural Broadband Association  
Office Furniture Dealers Alliance  
Out of Home Advertising Association of America  
Outdoor Power Equipment and Engine Service Association  
Pet Industry Distributors Association  
Petroleum Equipment Institute (PEI)  
Plumbing-Heating-Cooling Contractors—National Association  
Portland Cement Association  
Precision Machined Products Association  
Precision Metalforming Association

Pressure Sensitive Tape Council  
PRINTING United Alliance  
Professional Beauty Association  
Professional Electrical Apparatus Reconditioning League  
REALTORS® Land Institute  
Retail Bakers of America  
Retail Packaging Association (RPA)  
ROA  
Roof Coatings Manufacturers Association  
S Corporation Association  
Secondary Materials and Recycled Textiles Assoc.  
SHDA - Security Hardware Distributors Association  
Small Business & Entrepreneurship Council  
Small Business Roundtable  
Society of American Florists  
Society of Industrial and Office REALTORS®  
South East Dairy Farmers Association  
Southeastern Lumber Manufacturers Association (SLMA)  
Spray Polyurethane Foam Alliance  
SPRI, Inc.  
Structural Insulated Panel Association  
The Airforwarders Association  
The Association for Dressings and Sauces  
The Association for Hose & Accessories Distribution (NAHAD)  
The Design-Build Institute of America  
The Hardwood Federation  
The Sheet Metal and Air Conditioning Contractors National Association (SMACNA)  
The Society for Maintenance and Reliability Professionals  
The Transportation Alliance  
The Vinegar Institute  
The Wholesale Florist and Florist Supplier Association (WF&FSA)  
Tile Roofing Industry Alliance  
Tire Industry Association  
Truck Renting and Leasing Association  
U.S. Apple Association  
U.S. Chamber of Commerce  
U.S. Superyacht Association  
United Fresh Produce Association  
United Veterinary Services Assoc.  
US Rice Producers Association  
USA Farmers  
Western Equipment Dealers Association  
Western Growers

Wine & Spirits Wholesalers of America  
Wine Institute  
WineAmerica  
Winegrape Growers of America  
Wireless Internet Services Providers Association (WISPA)

## **State/Regional Affiliates**

### **Regional**

Northeast Dairy Farmers Cooperatives  
Printing Industry Association of the South  
Pacific Seed Association  
Pacific Printing Industries Association (PPI)  
Printing Industry Midwest  
Southern Nursery Association, Inc.

### **Alabama**

Alabama AGC  
Alabama Nursery & Landscape Association  
Alabama Propane Gas Association  
Alabama Restaurant & Hospitality Alliance  
Central Alabama Chapter Independent Electrical Contractors

### **Arkansas**

Arkansas Hospitality Association  
Arkansas Propane Gas Association

### **Alaska**

Alaska CHRR  
Pacific Propane Gas Association

### **Arizona**

Arizona Builders Alliance  
Arizona Chapter of the Associated General Contractors of America  
Arizona Nursery Association  
Arizona Propane Gas Association  
Arizona Restaurant Association

### **California**

ABC San Diego  
Associated Builders and Contractors Central California Chapter



Associated Builders and Contractors Northern California Chapter  
Associated Builders and Contractors Southern California Chapter  
Associated General Contractors of America, San Diego Chapter  
California Agricultural Irrigation Association  
California Alfalfa and Forage Association  
California Association of Wheat Growers  
California Bean Shippers Association  
California Cattlemen's Association  
California Cut Flower Commission  
California Fresh Fruit Association  
California Grain & Feed Association  
California Landscape Contractors Association  
California Pork Producers Association  
California Restaurant Association  
California Seed Association  
California State Beekeepers Association  
California State Floral Association  
California Warehouse Assoc.  
Family Winemakers of California  
Grower-Shipper Association of Santa Barbara & San Luis Obispo Counties  
Monterey County Farm Bureau (CA)  
Pacific Egg & Poultry Association  
Pesticide Applicators Professional Association  
PHCC LOS ANGELES  
Plant California Alliance  
Plumbing Heating Cooling Contractors of California  
San Diego County Farm Bureau  
Sweetpotato Council of California  
Ventura County Agricultural Association  
Western Propane Gas Association

### **Colorado**

AGC Colorado  
Colorado Association for Viticulture & Enology (CAVE)  
Colorado Cattlemen's Association  
Colorado Livestock Association  
Colorado Nursery and Greenhouse Association  
Colorado Podiatric Medical Assn. DBA Colorado Foot & Ankle Society  
Colorado Propane Gas Association  
Colorado Restaurant Association  
IEC Southern Colorado Chapter

## **Connecticut**

Connecticut Restaurant Association  
Propane Gas Association of New England

## **District of Columbia**

AGC of DC  
Associated Builders and Contractors of Metro Washington  
Restaurant Association of Metropolitan Washington

## **Delaware**

ABC Delaware  
DE Nursery & Landscape Association  
Delaware Contractors Association  
Delaware Restaurant Association  
Graphic Arts Association

## **Florida**

AGC Florida East Coast Chapter  
Central Florida Chapter Associated Builders and Contractors, Inc.  
Executives' Association of Greater Miami  
Florida Cattlemen's Association  
Florida Citrus Mutual  
Florida Nursery, Growers and Landscape Association  
Florida Podiatric Medical Association  
Florida Propane Gas Association  
Florida Restaurant & Lodging Association  
Independent Electrical Contractors Assoc-FECC  
Independent Electrical Contractors Florida West Coast Chapter  
Marine Industries Association of Palm Beach County, Inc.  
Marine Industry Association of Central Florida, Inc.  
Miami Marine Council  
The South Florida AGC

## **Georgia**

Associated Builders and Contractors of Georgia, Inc.  
Atlanta Chapter, Independent Electrical Contractors, Inc.  
Georgia Green Industry Association  
Georgia Podiatric Medical Association  
Georgia Propane Gas Association  
Georgia Restaurant Association  
Georgia Urban Ag Council

Independent Electrical Contractors, Georgia Chapter PHCC of GA  
Printing & Imaging Association of Georgia

### **Hawaii**

General Contractors Association of Hawaii  
General Contractors Labor Association of Hawaii  
Hawaii Cattlemen's Council  
Hawaii Restaurant Association  
Pacific Propane Gas Association  
Retail Merchants of Hawaii

### **Idaho**

Idaho Dairymen's Association  
Idaho Lodging & Restaurant Association  
Idaho Nursery and Landscape Association  
Idaho Podiatric Medical Association  
Idaho Potato Commission  
Idaho Retailers Association  
Rocky Mountain Propane Gas Association

### **Illinois**

Central Illinois Builders of AGC  
Illinois Grape Growers and Vintners Alliance  
Illinois Green Industry Association  
Illinois Landscape Contractors Association  
Illinois Propane Gas Association  
Illinois Restaurant Association  
Midwest Independent Electrical Contractors (IEC) Association

### **Indiana**

Associated Builders and Contractors of Indiana/Kentucky  
IEC Indy  
Indiana Beef Cattle Association  
Indiana Nursery & Landscape Association Inc  
Indiana Propane Gas Association  
Indiana Restaurant Association  
Indianapolis Landscape Association  
Midwest Independent Electrical Contractors (IEC) Association

### **Iowa**

Associated Builders and Contractors of Iowa, Inc.  
Iowa Cattlemen's Association  
Iowa Propane Gas Association

Iowa Restaurant Association  
Master Builders of Iowa  
Plumbing, Heating Cooling Contractors of Iowa

### **Kansas**

Associated Builders & Contractors, Inc. Heart of America Chapter  
Kansas Livestock Association  
Kansas City AGC  
Kansas Restaurant & Hospitality Association  
Propane Marketers Association of Kansas

### **Kentucky**

Associated Builders and Contractors of Indiana/Kentucky  
AGC of Western Kentucky  
Associated General Contractors of Kentucky  
Kentucky Auto & Truck Recyclers Association  
Kentucky Cattlemen's Association  
Kentucky Propane Gas Association  
Kentucky Restaurant Association  
Kentucky Retail Federation

### **Louisiana**

Louisiana Propane Gas Association  
Louisiana Retailers Association  
Louisiana Restaurant Association  
Louisiana Society of Association Executives  
Plumbing-Heating-Cooling Contractors of Louisiana

### **Maine**

AGC Maine  
Maine Landscape and Nursery Association  
Maine Potato Board  
Maine Restaurant Association  
Propane Gas Association of New England  
Retail Association of Maine

### **Maryland**

IEC Chesapeake, Inc.  
Maryland Cattlemen's Association  
Maryland Nursery, Landscape, and Greenhouse Association, Inc.  
Maryland AGC  
Maryland Wineries Association  
Mid-Atlantic Propane Gas Association

MNLGA

Restaurant Association of Maryland

### **Massachusetts**

AGC of Massachusetts

Massachusetts Marine Trades Association

Massachusetts Nursery and Landscape Association

Massachusetts Restaurant Association

Propane Gas Association of New England

Retailers Association of MA

### **Michigan**

ABC Greater Michigan Chapter

ABC Michigan

AGC of Michigan

Michigan Boating Industries Association

Michigan Farm Bureau

Michigan Podiatric Medical Association

Michigan Propane Gas Association

Michigan Restaurant Association

Michigan Retailers Association

Michigan State Horticultural Society

Potato Growers of Michigan, Inc.

### **Minnesota**

AGC of MN

Associated Builders and Contractors MN/ND

Minnesota Nursery & Landscape Association

Minnesota Propane Gas Association

Minnesota Restaurant Association

Minnesota Retailers Association

### **Mississippi**

Mississippi Cattlemen's Association

Mississippi Hospitality & Restaurant Association

Mississippi Propane Gas Association

### **Missouri**

AGC of Missouri

Associated Builders & Contractors, Inc. Heart of America Chapter

IEC of Greater St. Louis

Kansas City AGC

Lake of the Ozarks Marine Dealers Association

Missouri Propane Gas Association  
Missouri Restaurant Association  
Missouri Retailers Association  
Missouri Tire Industry Association

### **Montana**

Montana Contractors Association  
Montana Nursery & Landscape Association  
Montana Podiatric Medical Association  
Montana Restaurant Association  
Montana Stockgrowers Association  
Rocky Mountain Propane Gas Association

### **Nebraska**

AGC-Nebraska Building Chapter  
Nebraska Cattlemen  
Nebraska Propane Gas Association  
Nebraska Restaurant Association

### **Nevada**

Associated Builders and Contractors, Nevada Chapter  
Nevada Propane Dealers Associations  
Nevada Restaurant Association  
Retail Association Of Nevada

### **New Hampshire**

Associated Builders & Contractors NH/VT Chapter  
Associated General Contractors of NH  
New Hampshire Lodging & Restaurant Association  
New Hampshire Retail Association  
Propane Gas Association of New England

### **New Jersey**

Graphic Arts Association  
New Jersey Landscape Contractors Association  
New Jersey Propane Gas Association  
New Jersey Restaurant Association

### **New Mexico**

AGC NEW MEXICO  
Associated Builders and Contractors New Mexico  
New Mexico Propane Gas Association

New Mexico Restaurant Association  
NM Retailers Association

### **New York**

Associated General Contractors of New York State  
New York Farm Bureau  
New York Propane Gas Association  
New York State Association of Plumbing, Heating, Cooling Contractors  
New York State Restaurant Association  
New York State Vegetable Growers Association  
NY Wine Industry Association

### **North Dakota**

Associated Builders and Contractors MN/ND  
North Dakota Hospitality Association  
North Dakota Podiatric Medical Association  
North Dakota Propane Gas Association  
North Dakota Retail and Petroleum Marketers Association

### **North Carolina**

NC Foot & Ankle Society  
NC Nursery & Landscape Association  
North Carolina Cattlemen's Association  
North Carolina Potato Association  
North Carolina Propane Gas Association  
North Carolina Restaurant & Lodging Association  
Printing Industry of the Carolinas, Inc.

### **Ohio**

ABC Central Ohio  
Boating Association of Ohio  
Graphic Media Alliance  
IEC Northern Ohio  
Lake Erie Marine Trades Association  
Ohio Cattlemen's Association  
Ohio Landscape Association  
Ohio Propane Gas Association  
Ohio Restaurant Association  
Plumbing-Heating-Cooling Contractors of Ohio  
Southern Ohio Marine Trades Association

## **Oklahoma**

ABC of Oklahoma

IEC-OKC

Oklahoma Cattlemen's Association

Oklahoma Propane Gas Association

Oklahoma Restaurant Association

## **Oregon**

ABC Pacific Northwest Chapter

Oregon Association of Nurseries

Oregon Cattlemen's Association

Oregon Dairy Farmers Association

Oregon Essential Oil Growers League

Oregon Restaurant Association

Oregon Seed League

Oregon Winegrowers Association

Pacific Propane Gas Association

## **Pennsylvania**

Associated Builders & Contractors, Keystone Chapter

Associated Builders and Contractors of Western PA

Central Pennsylvania Chapter Independent Electrical Contractors

Constructors Association of Western Pennsylvania

General Building Contractors Association

Graphic Arts Association

IEC of Northwest Pennsylvania

PennAg Industries Association

Pennsylvania Propane Gas Association

Pennsylvania Restaurant & Lodging Association

## **Puerto Rico**

Puerto Rico Restaurant Association

## **Rhode Island**

Propane Gas Association of New England

Rhode Island Hospitality Association

Rhode Island Marine Trades Association

## **South Carolina**

South Carolina Propane Gas Association

South Carolina Restaurant & Lodging Association

Printing Industry of the Carolinas, Inc.



## **South Dakota**

AGC of South Dakota, Inc.  
Associated General Contractors of South Dakota Building Chapter  
South Dakota Petroleum & Propane Marketers Association  
South Dakota Retailers Association  
South Dakota Retailers Association Restaurant Division

## **Tennessee**

Associated Builders and Contractors- Greater Tennessee  
Mid-South IEC  
Tennessee Farm Winegrowers Alliance  
Tennessee Hospitality Association  
Tennessee Nursery & Landscape Association  
Tennessee Podiatric Medical Association  
Tennessee Propane Gas Association

## **Texas**

AGC Houston  
Associated Builders & Contractors of Southeast Texas  
Associated Builders & Contractors of Texas Gulf Coast  
Associated Builders & Contractors, Inc, Texas Mid Coast Chapter  
Boating Trades Association of Texas  
CenTex Independent Electrical Contractors  
IEC Fort Worth/Tarrant County  
Print & Imaging Association of MidAmerica  
RGV Chapter of IEC  
Texas and Southwestern Cattle Raisers Association  
Texas Cattle Feeders Association  
Texas International Produce Association  
Texas Nursery & Landscape Association  
Texas Propane Gas Association  
Texas Retailers Association (TRA)  
Texas Restaurant Association  
TEXO -The Construction Association

## **Utah**

Associated Builders and Contractors of Utah  
Rocky Mountain Propane Gas Association  
Utah Cattlemen's Association  
Utah Restaurant Association

## **Vermont**

Associated Builders & Contractors NH/VT Chapter  
Propane Gas Association of New England  
Vermont Chamber of Commerce

## **Virginia**

IEC Chesapeake, Inc.  
Virginia Nursery & Landscape Association  
Virginia Podiatric Medical Association  
Virginia Propane Gas Association  
Virginia Restaurant Lodging & Travel Association  
Virginia Retail Federation

## **Washington**

Associated Builders and Contractors of Western Washington  
Pacific Propane Gas Association  
Washington Cattle Feeders Association  
Washington Cattlemen's Association  
Washington Restaurant Association  
Washington Retail Association  
Washington State Nursery & Landscape Association  
Washington State Potato Commission  
Washington Wine Institute  
Washington Winegrowers Association

## **West Virginia**

West Virginia Hospitality & Travel Association  
West Virginia Nursery & Landscape Association  
West Virginia Propane Gas Association

## **Wisconsin**

Associated Builders and Contractors of Wisconsin Inc.  
Associated General Contractors of Greater Milwaukee  
Wisconsin Grocers Association  
Wisconsin Landscape Contractors Association - Waukesha, WI  
Wisconsin Marine Association  
Wisconsin Potato & Vegetable Growers Association  
Wisconsin Propane Gas Association  
Wisconsin Restaurant Association

**Wyoming**

Rocky Mountain Propane Gas Association

Wyoming Lodging & Restaurant Association

Wyoming Stock Growers Association