



**Congress of the United States**  
**House of Representatives**  
Washington, DC 20515  
March 20, 2020

The Honorable Nancy Pelosi  
Speaker of the House  
H-232, US Capitol  
Washington, DC 20515

The Honorable Kevin McCarthy  
Minority Leader  
H-204, US Capitol  
Washington, DC 20515

Dear Speaker Pelosi and Minority Leader McCarthy,

The ongoing Coronavirus crisis has already had a profound impact on our economy. Restaurants, grocery stores, theaters, and other establishments have been especially hard-hit as millions of Americans wisely heed calls to engage in social distancing. We trust that Congress will continue to consider appropriate measures to help small businesses across the country stay open, support family-sustaining jobs, and prepare for the inevitable economic recovery. With that in mind, we encourage you to consider helping businesses invest in Qualified Improvement Property (QIP).

As you may know, QIP includes interior upgrades, certain energy efficiency equipment, and accessibility improvements. Due to a drafting error in the Tax Cuts and Jobs Act, QIP were rendered ineligible for full bonus depreciation because they were moved from a 15-year depreciation period to a 39.5-year period. This restrictive cost recovery treatment makes QIP more expensive and discourages businesses from investing in needed improvements.

A large bipartisan coalition of members in both chambers of Congress supports a clear resolution to this problem. In fact, a proposed House bill that would correct this error and make QIP eligible for full bonus depreciation (H.R. 1869) counts well over 300 cosponsors. The Senate has also included a QIP fix in its proposed Coronavirus relief package (S. 3548).

As you consider policy responses to the current crisis, we ask that you address this lingering issue that has already harmed so many businesses and their workers. Correcting this mistake will yield meaningful relief for struggling restaurants, grocery stores, and other businesses that form an integral part of our communities and employ millions.

Restaurants and other establishments are suffering now; this is the time to act. Thank you for your attention to this issue. Please do not hesitate to contact us if you would like to discuss this proposal further.

Sincerely,

Bryan Steil

Dean Phillips

**Additional Signers:**

1. William Timmons (SC-4)
2. Roger Marshall, M.D. (KS-1)
3. David P. Roe, M.D. (TN-1)
4. Troy Balderson (OH-12)
5. Bob Gibbs (OH-7)
6. Scott Tipton (CO-3)
7. David Kustoff (TN-8)
8. Andy Barr (KY-6)
9. Gus M. Bilirakis (FL-12)
10. Christopher H. Smith (NJ-4)
11. Lee Zeldin (NY-1)
12. Randy K. Weber, Sr. (TX-14)
13. Andy Biggs (AZ-5)
14. Kelly Armstrong (ND-AL)
15. Roger Williams (TX-25)
16. Ben Cline (VA-6)
17. David Trone (MD-6)
18. Haley M Stevens (MI-11)
19. Cynthia Axne (IA-3)
20. Tim Ryan (OH-13)
21. Chris Pappas (NH-1)
22. Jimmy Panetta (CA-20)
23. Jerrold Nadler (NY-10)
24. Lizzie Fletcher (TX-7)