



February 4, 2015

The Honorable Chris Coons
United States Senate
Washington, DC 20510

Dear Senator Coons:

I write to share the support of the National Retail Federation (NRF) for the Small Business Tax Credit Accessibility Act. We applaud you and your colleague Senator Merkley for introducing this legislation.

NRF shares your concern that the existing Affordable Care Act (ACA) tax credit to encourage small businesses to provide coverage is too small and difficult for small retailers to qualify. We support your efforts to increase the maximum eligible size of businesses from 25 to 50 and to extend the credit to businesses with higher average wages. Your new bill also makes a number of additional helpful changes to the ACA to help increase access to the credit.

NRF commends you and your colleague for introducing this legislation. We strongly support your efforts.

Sincerely,

David French
Senior Vice President
Government Relations

cc: The Honorable Jeff Merkley