



## AMERICANS *for* TAX REFORM

Grover G. Norquist  
*President*

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The Honorable Arlen Specter  
United States Senate  
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Dear Senator Specter:

Congratulations on your recent introduction of S. 2539 and S. 2540. **These two bills both move our tax system closer to full business expensing, and should be co-sponsored by all Senators interested in more pro-growth tax policies.**

S. 2539 provides for 50% partial expensing for most business assets purchased in 2008 and 2009. S. 2540 allows assets with three, five, and seven-year depreciation lives to be expensed in 2008 and 2009. This latter treatment would provide for 100% expensing of computers, automobiles, furniture, and some agricultural assets.

Both of these bills move toward the proper treatment of business assets—full expensing in the first year. The only fair way to treat all business purchases—from paperclips to computers to office buildings—is to let taxpayers expense their cost in year one. Incremental steps in this direction are key elements in moving toward a system that taxes all consumed income once and only once at one low, flat rate.

Thank you for your leadership on this issue, and I look forward to making your bold pro-growth vision a reality for taxpayers.

Sincerely,

Grover Norquist  
GGN:rl