Thanks to the Tax Cuts and Jobs Act passed by congressional Republicans and signed into law by President Trump, small businesses are expanding operations, increasing wages, providing new benefits, and hiring more employees.

Examples include:

Industrial Weldors & Machinists in Minnesota hired new employees and invested in employee pensions.

Glier's Meats in Kentucky increased employee wages, hire new employees, purchase new equipment, and increase employee benefit packages.

Bean Counter Farm in Arkansas hired new employees and invested in business growth.

Sun Company News and Printing in New York raised employee pay, upgraded software and equipment, and re-instituted a 2% match on employee IRAs.

Guy Chemical Company in Pennsylvania gave bonuses and pay raises and purchased new equipment.

Shortway Brewing Co. in Connecticut gave employee raises and hired new employees.

Hinee Gourmet Coffee in Texas gave employee raises, increased employee benefits, and upgraded equipment.

Deckscapes in Virginia gave employee raises, started employee IRAs, purchased new equipment, and introduced a new bonus structure.

Advanced Superabrasives in North Carolina invested in workforce training and gave employees three separate pay raises.

Rockford Ball Screw in Illinois hired 25 new employees and expanded their facilities by 30,000 feet.

Northwest Motor Services in Washington gave employee raises and hired new employees.

Cooperstown Environmental in Massachusetts doubled the company-paid retirement contribution for all employees.

WebHobby Shop in Michigan raised employee wages.

Junk King in Nevada purchased new equipment and hired new employees.

Below, please find a compilation of additional small business examples, complete with citations and quotations. If you know of other examples please send to jkartch@atr.org

Α

<u>AaLadin Industries, Inc.</u> (Elk Point, South Dakota) – Bonuses of \$250 - \$1,000 based on length of service; base wage raised; increased capital expenditures:

This 38 year old family owned manufacturer of high pressure cleaning equipment (AaLadin Cleaning Systems), accessories for the cleaning industry (Steel Eagle Inc.), and hunting and towing products (Rugged Gear, LLC) is giving its 80 plus employees bonuses ranging from \$250 to \$1000 based on time served at the company. They are also going to be implementing a new starting wage policy effective March 1, 2018. They are planning on spending somewhere between 1 and 2 million dollars on new equipment to enhance their 125,000 square foot facility.

Thank you President Trump for your vision for the future! – Jan. 31, 2018 statement of CEO/COB Patrick Wingen

Advanced Superabrasives (Mars Hill, North Carolina) – Employee bonuses and pay raises:

Thanks to tax reform, Advanced Superabrasives of Mars Hill, North Carolina, is creating high-paying jobs, investing in workforce training and growing its operations. But what's even more impressive is it has already given many of the 43 employees not just one, not just two, but three pay raises in 2018. – July 25, 2018, National Associations of Manufacturers article excerpts

<u>Albanese Confectionery</u> (Merrillville, Indiana) – Up to \$2,000 bonuses annually for as long as tax reform stays in effect, expanded parental leave benefits:

Employees of Albanese Confectionery, an Indiana-based candy manufacturing company, have received up to a \$2,000 Tax Reform Bonus. The bonuses were determined by an employee's length of service but even brand-new hires received \$150. The best part, this bonus will happen ANNUALLY as long as the Tax Reform Bill stays in effect. Employees can expect their ANNUAL Tax Reform Bonus every January.

"Taxes are complicated. With the new tax plan we are able to take a giant leap in investing in the things that matter. You matter. It's just that simple." Officer Tess Albanese said to employees during their meeting on January 16th.

Albanese Confectionery also expanded their benefits to include new programs such as paid maternity and paternity leave. – <u>Albanese Confectionery press release</u>

Albert Lea Public Warehouse (Albert Lea, Minnesota) – \$2,000 bonuses for all 12 employees:

Albert Lea business leaders said the recently passed tax bill is helping them invest in their organizations.

The tax bill passed in December cut the top federal tax rate to 21 percent from 35 percent, likely putting billions of dollars in the pockets of major Minnesota companies.

Albert Lea Public Warehouse Owner Al Larson gave each of his 12 employees a \$2,000 bonus, which he said would not have been possible without reduced rates. He said he decided to pay the bonuses in January to help the workers pay off costs incurred during the Christmas season.

"I just distributed it back to them," he said.

In addition to bonuses, Larson is installing two roofs and investing in new dock levelers.

Larson said he prefers investing company revenue locally instead of contributing more of a percentage to the federal government. – Jan. 30 Albert Lea Tribune article

<u>Alexander Valley Vineyards</u> (Healdsburg, California) – Because of the Tax Cuts and Jobs Act, the vineyard was able to create new jobs, buy new equipment, and remodel:

"The craft beverage bill has been an incredible boost for our industry, and this extension allows us to continue investing in our wineries by buying new equipment, remodeling tasting rooms, hiring new employees and more," said Hank Wetzel, founder and family partner of Alexander Valley Vineyards in Healdsburg and chairman of Wine Institute trade group. "All of this benefits local communities in the form of jobs, tax revenue and support for the hospitality industry." – Dec. 17, 2019, The Press Democrat article.

<u>Alter Ego Cider</u> (Portland, Oregon) – The Tax Cuts and Jobs Act allowed the company to invest in the business and hire more people:

Anne Hubatch, co-owner of Alter Ego Cider and VP of the Northwest Cider Association, said "The [CBMTRA] has made real and lasting impacts to my small business. As a micro-craft cidery, this act helps us to save on our excise taxes which in turn keep more money in the business to grow and invest in more staff and equipment." – Feb. 13, 2019, BeverageDaily article.

<u>Alpha Omega Winery</u> (St. Helena, California) – The winery used savings from the Tax Cuts and Jobs Act to invest in employee raises and new equipment.

"It was unbelievably timely because we were just coming off those <u>fires of 2017</u>," said Robin Baggett, who owns Alpha Omega winery in California's Napa Valley. He used the tax savings to invest in equipment and employee raises.

"The cuts had two major parts—decreases on the amount taxed per gallon and an adjustment on the amount taxed on wines of differing alcohol levels. Before the bill, wine over 14 percent in alcohol (very common in California) fell into in a higher tax bracket, and Baggett said this led to people consciously making wine just under that threshold to avoid it. "We don't have to fiddle around with our wine [anymore]," he said." -- Nov. 8, 2019 Wine Spectator article

Americollect (Manitowoc, Wisconsin) – \$300 - \$500 bonuses for 250 employees:

A Manitowoc-based company will give its roughly 250 employees a bonus following Congress's passage of the tax reform bill the Tax Cuts and Jobs Act.

In an email to employees Wednesday, Americollect President and CEO Kenlyn T. Gretz said: "Today, Congress passed the tax reform bill; our company will be taxed less because of it. Since we will now be taxed less, I wanted to take this opportunity and utilize this financial benefit to give back to each of you, our teammates, by directly impacting your paycheck in the form of a bonus!"

Gretz said: "We find great joy in being able to provide this bonus to the employees, who really are the heart and soul of what we do. Full-time employees can expect to see as much as a \$500 bonus come 2019 and even part-time employees will be included." – <u>Dec. 21, 2017 Manitowoc</u>

Herald Times article excerpt

<u>AndyMark, Inc.</u> (Kokomo, Indiana) – This mechanical and electrical parts supplier will be able to expand the business and hire more employees thanks to tax reform:

Andy Moser, president and owner of AndyMark, which operates from a facility on North Washington Street and manufactures and distributes mechanical and electrical parts for the competitive robotics market, said savings from the tax cut has accelerated his plans to hire more workers.

He said the company currently employs 25 full-time workers and up to 30 part-time and seasonal workers. Now, Moser anticipates doubling his workforce in the next five to 10 years.

"I think the tax bill is going to accelerate our growth," he said. "We want more diversity with our business and more vertical integration, which requires more staff, and the tax cut its going to accelerate all that." – Jan. 14 2018, Kokomo Tribune article excerpt

Anfinson Farm Store (Cushing, Iowa) – \$1,000 bonuses and 5% pay raises for employees:

Anfinson Farm Store, a family business in Cushing, Iowa (population 223), has awarded \$1,000 bonuses and raised wages 5% for all full-time employees as a result of tax reform. The good news was delivered to employees in person just after Christmas.

In an interview with Americans for Tax Reform, store owner John Anfinson said tax reform will boost "money that will be available for the business overall and I want to use it in the right places."

Anfinson has helmed the store for about 45 years. His grandfather started the business as a general store in 1918, so they will soon celebrate 100 years of operation. His customers chiefly grow corn, soybeans, and alfalfa.

"For us, we have a small number of employees. I work every day shoulder to shoulder with everyone," said Anfinson. "When you work every day with a group of people, you know them and their family and you appreciate everything they do. I value them and the interest they take in our customers. They are the most valuable asset in any business." – <u>Jan. 9, 2018 Americans for Tax</u>

Reform blog post

APPS Portamedic (Bellevue, Washington) – Employee bonuses:

"Anything from the 20 percent reduction down to 17.5 percent, we have a lot of equipment in our business so we're going to see a tax break there. I was looking at the numbers just based on our simple tax bracket as my wife and I you know it's about a \$2,500 benefit just for income tax alone," Oakley said in an interview.

So, [owner Ben] Oakley decided to share the tax break, "Yeah, I sat down with my wife two days ago, I'm like 'if this goes, I want to show people that one, Republicans care about the middle class.' My wife and I are middle class, our staff is middle class. – <u>December 20, 2017 KIRO 7</u>

News report excerpt

"We have been able to keep our 120 people employed, but, next year, we anticipate hiring 25 percent more," he said. Steve Gianotti of Arcadia Electrical Co. said. — October 2, 2018 NECA

Arnold Packaging (Baltimore, Maryland) - Increasing employee salaries, purchasing new equipment:

According to Mick Arnold, president of Arnold Packaging, the company reinvested its savings by raising salaries by 4 percent for employees in the manufacturing facility and purchasing more equipment to meet demand.

"We are constantly making reinvestments in our people, not just equipment, not just automation, but in our people," Arnold said. "Our workforce is critical to our success." – <u>May 3</u>, 2018, National Association of Manufacturers Shopfloor blog excerpt

Atlas Tool Works, Inc. (Lyons, Illinois) – increased 401(k) contributions for employees:

In the wake of the bill's passage, some national companies issued well-publicized bonuses to their employees. Participating companies included AT&T, Bank of America, Comcast and Walmart, as ConservativeActionNews.com reported.

Mottl told Roskam his firm had followed suit, increasing the 401(k) contribution to workers. – June 28, 2018 DuPage Policy Journal article excerpt

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<u>Baker Boy</u> (Dickinson, North Dakota) – Expand operations, develop new product line, hire more employees:

Baker Boy, a North Dakota baked goods manufacturer, is producing a brand new donut thanks to the GOP tax cuts. They are also purchasing new equipment, expanding business operations, and hiring new employees.

Never before seen in North America, Magic Ring Donuts are jelly or creme-filled donuts that have a hole in the middle and are injected with filling in the donut ring. The donuts are manufactured with new technology that is only currently used overseas.— October 23, 2018 ATR Blog Post

<u>Bar Cento</u> (Cleveland, Ohio) – The tax cuts allowed the bar to add new jobs and invest more in their facility:

Sam McNulty, co-founder of multiple Cleveland brewery/restaurants including <u>Market Garden</u>

<u>Brewery</u> and <u>Bar Cento</u>, credited the tax break with helping his operations expand at an accelerated rate, "which in our case meant several million dollars of investment in our facility as well as the creation of a large number of full-time positions."

Not having certainty for the tax cut beyond next year could stymie other, more long-term investments.

"As in life, so it goes in business, where if the future is uncertain, you are more likely to be less secure and optimistic and thus more conservative and frugal," McNulty said. "There's not a bank on the planet that will finance a business that has only a one-year lease. And so a one-year extension is appreciated, but it is not enough to really fuel this growing industry and reach the full promise of the economic benefits of local craft beer." – Dec. 17, 2018, Crains Cleveland article.

Ball Ventures (Idaho Falls, Idaho) – \$100 bonuses for every year of employment.

Bay Electric Co., Inc (Newport News, Virginia) – Hiring new employees and purchasing new equipment:

Business owners at the event said the recent tax law has allowed them to increase capital investment, hire more people and give bonuses.

"This year, we are hiring 12 electricians and have added two project managers to our senior team," John Biagas, president and chief executive of Bay Electric Co., told the audience. "Plus, the new tax law accelerated our plan to invest over \$500,000 in new trucks and equipment." — April 17, 2018 Morning Consult article excerpt

Bean Counter Farm (Fayetteville, Arkansas) – Hiring new employees, new investments:

Additional hiring is in store for bookkeeping franchise Bean Counter Farm, according to Chief Operating Officer Tom Porterfield. "We also plan to invest in target marketing to the franchise industry," he said. – April 17, 2018, @ Our Franchise article excerpt

<u>Beck Manufacturing International</u> (Converse, Texas) - Building a new facility, hiring new employees, doubling the company's capacity:

Tom Beck, vice president of operations at Beck Manufacturing International in Converse, said he expects his company, which builds cement mixer bodies that mount on trucks, will see a reduction of close to 10 percent in its tax rate.

The savings will flow into Beck Manufacturing International investments, including an under construction manufacturing site that will double his company's capacity in Converse, he said.

"That money that we hang on to ... that's absolutely going directly toward the new facility that will employ more people," Beck said. — February 7, 2018, San Antonio Express-News article excerpt

Billings Flying Service (Billings, Montana) – Purchasing new equipment, investing in research:

"Billings Flying Service credits the full expensing provision for its decision to purchase new equipment. The company is also investing in new research and development for enhanced firefighting equipment." - June 19, 2018, Rep. Greg Gianforte statement on U.S. House Floor

<u>Biscayne Bay Craft Brewery</u> (Miami, Florida) – Hiring two new employees and purchasing new equipment:

Consider the story of Jose Mallea, owner of Biscayne Bay Craft Brewery, who participated in President Trump's event. The tax cuts have allowed him to purchase \$100,000 more in equipment and hire two new employees. — April 29, 2018 Tallahassee Democrat article excerpt

Bisso Towboat Co. Inc. (Luling, Louisiana) – Tax reform pay increases for employees.

Blackrocks Brewery (Marquette, Michigan) – Reinvesting tax savings into equipment and personnel:

Blackrocks Brewery in Marquette, Mich. is already working on expanding its operations thanks to the new tax law, said David Manson, co-founder and ambassador of fermentology at the brewery. His brewery is reinvesting the money in equipment and personnel, and looking which he hopes will help get his beer on more store shelves. Blackrocks has an American Brown Ale that sells for \$8.99 per six-pack and a porter that's \$9.99 for a six-pack.

"This will allow us to get over the hump of the high demand in our state, and we probably wouldn't necessarily be able to do it without that tax break," he said. "This will allow us to put up a fighting chance to hold our own." – <u>April 26, 2018 MarketWatch article excerpt</u>

Blue Harbor Resort (Sheboygan, Wisconsin) -- \$1,000 bonuses:

The Forsythe Family today dedicated a one-time cash bonus of \$1,000 to each eligible Blue Harbor employee.

The Forsythe Family's financial dedication to Blue Harbor employees is in direct response to President Trump's Tax Cuts and Job Act of 2017. – <u>Jan. 25, 2018 MySheboygan.com article excerpt</u>

<u>Breckenridge Landscape LLC</u> (New Berlin, Wisconsin) – Pay raises, investment in office and equipment purchases:

Breckenridge Landscape LLC, a landscaper based in New Berlin, Wisconsin, anticipates saving around \$75,000 this year, or 15 percent of its annual revenue. In addition to investing in a larger office space and equipment, the company, which landed atop the <u>Inc. 5000 list at No. 1895 in 2017</u>, plans to boost pay for its 35 workers by around \$3 an hour. "We are bullish on the new tax reforms," says Breckenridge president Eric Weishaar, though he acknowledges that the retained revenue number could depend on seasonal factors. —<u>Feb. 2, 2018 Inc.com news article excerpt</u>

<u>Brian's Electric</u> (Stratford, Wisconsin) – The Tax Cuts and Jobs Act allowed the company to increase wages:

Jacobs told Budget & Tax News he has passed the benefits of TCJA along to his employees,

"I gave out, when you add it all up, about \$150 an hour worth of wage increases," Jacobs said.

"Depending on how they have their taxes taken out of their checks, the lowest was around \$14 a week in net take home pay, all the way up to \$65 in net take home pay." – Sept. 12, 2018, Heartland Institute article.

Bruns General Contracting (Tipp City, Ohio) – investment in equipment; enhanced retirement benefits:

U.S. Ohio Senator Rob Portman (R) made a stop in the Miami Valley for his Middle-Class Tax Reform Tour.

Portman visited and took a tour of Bruns General Contracting in Tipp City Monday and talked to the employees.

The company said it is investing in more equipment and strengthening its retirement benefits because of the money it expects to save in the next tax reform bill. $-\underline{\text{Jan. 15, 2018 WDTN news}}$ report

Buhrmaster Baking Co. (Yakima, Washington) – Equipment upgrades:

"The ability of businesses to write off the full value of equipment and other assets will help Buhrmaster Baking Company in Yakima plan for equipment upgrades."

"The ability of businesses to write off the full value of equipment and other assets will help Buhrmaster Baking Company in Yakima plan for equipment upgrades." – <u>July 9, 2018, Rep. Dan</u>

Newhouse statement on the House floor

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<u>Cacchiotti Orthodontics</u> (Moses Lake, Washington) – Employee raises:

"Cacchiotti Orthodontics announced hourly raises for their Moses Lake employees thanks to tax reform." – July 9, 2018, Rep. Dan Newhouse statement on House floor

<u>Camp Construction Services</u> (Houston, Texas) – This Houston-based full-service general contractor awarded its employees \$500 tax reform bonuses in December 2017:

In a note to employees, CEO Roger C. Camp wrote:

Campers,

I'm sure you have heard of the new tax reform that Congress just passed. Because of the reduction in Corporate taxes we, as will all businesses, benefit from this tax cut. We believe that YOU are the reason for our success. And now that we will be giving less of our hard earned income to the federal government, we can share some of it with you. Please look for a \$500 "tax cut" bonus in your next payroll run. Merry Christmas!

<u>Cannon Inc.</u> (Dallas, Texas) – The company was able to create new jobs and invest in new equipment because of the Tax Cuts and Jobs Act:

But many small businesses who file as pass-through entities will qualify for at least some additional deduction. The change will help businesses build a cushion to weather slow periods and financial crises, said Greg Brown, the president of Cannon, Inc., a Texas wholesale distributor for storage equipment like warehouse shelving and conveyor belts.

"It just seems like you never quite have enough money in the bank for a downturn," said Brown, who employs 30 people, five of them hired in the past six months. The tax law "allows me to keep a little more capital, to put some money in the bank for me for a rainy day, to bonus my

employees, [and] to buy more capital equipment that I may need."— Feb. 27, 2018, PBS News article.

<u>Cardinal Manufacturing Company, Inc.</u> (Indianapolis, Indiana) - Bonuses, raises and profit sharing distributions:

Cardinal is the leading manufacturer of Interior Signage in the Midwest. We are pleased and proud to announce our small business is rewarding our (17) Team Members at this time in 2018: Profit sharing Bonuses for those enrolled in the plan, bonuses for those new employees that are not yet eligible to enroll, and an average pay increase of over \$1.00 per hour, across the board, to our fantastic team. Cardinal will also use the additional funds available from the new tax cuts to invest in our Company's growth and development. – August 13, 2018, Laura Mulligan, President of Cardinal Manufacturing Company Inc.

Cedar Rapids Toyota (Hiawatha, Iowa) – \$500 bonuses to each full-time employee:

The car dealership off Boyson Road in Hiawatha expects to see a savings on its taxes under the federal tax reform bill that taxes effect next month. Instead of investing in the facility or new equipment, the company invested in its people.

Owner Scott Ryan decided to give each full-time employee a \$500 tax break. The company sees the bonus checks as a way to give back to both the employees and the community, thinking many of the employees will spend the extra money around town. – <u>Jan. 19, 2018 KCRG TV9 news report</u>

<u>Centennial Bolt</u> (Denver, Colorado) – Tax reform bonuses, hiring new employees, updating facilitates, increasing paychecks, increasing community giving, and business expansion:

Mark Cordova, President of Centennial Bolt and a longtime champion of American manufacturing is part of the National Association of Manufacturers' Executive Committee, is hailing the recently signed legislation...

"I'm mapping out putting in a new plant in the Midwest," Cordova said. The new product line he plans to launce from that facility "is something right now that's being manufactured primarily in China. We're actually going to be at a competitive level to build it in the United States again."

Other advances Cordova attributed to tax reform include:

New hiring: To staff Centennial Bolt's new facility, Centennial Bolt plans to increase the size of its workforce between all its partner companies by 30 percent, growing overall from 50 employees to 65 employees.

New upgrades: The company plans to completely overhaul production at his existing facilities in Colorado and California.

New investments: Over the next two years, Cordova plans to "pour all of his profits back into the business," and setting Centennial Bolt up to be competitive as technology continues to advance. "In our industry, there are people using 1940s equipment because it still works," Cordova said. But the big savings from tax reform will "really allow companies that weren't willing to make those kind of capital investments to modernize their facilities."

New bonuses: Last year, soon after the tax reform was signed into law, Centennial Bolt gave its hourly workers an unexpected bonus as a "Christmas gift," totaling about 5 percent of their annual salary. Cordova stressed that the windfall for his employees was made possible solely because of the benefits of tax reform. Centennial Bolt intends to offer another similar-sized bonus sometime in mid-2018, also as a result of tax savings.

Increased paychecks: Because Centennial Bolt has generous profit-sharing with their employees, much of the increased profits from Centennial's expansion and capital investments will also go directly into the paychecks of their workforce.

"Tax savings aren't just for me," said Cordova. "It's so people can have a better life. It's always been a family motto: our goal is that people will do better for themselves so they can improve their lives and take care of their own." Centennial Bolt's new equipment will not just allow the firm to increase production and make work easier for employees—but Cordova said it'll give the men and women on his shop floor a new reason to be hopeful, rather than watch more and more of their manufacturing jobs go overseas.

In addition, Centennial Bolt is using some of its tax savings to give back to the community—
namely, its efforts to combat homelessness in its native Denver. At the end of last year,
Centennial Bolt supported the opening of a new, 150-bed women's shelter—helping an
important group of people that have long been overlooked. Centennial Bolt also plans to expand
its charitable giving to California, where it also has a sister facility, Cordova Bolt, Inc. where he is

also the President of the family business. – <u>April 24, 2018 National Association of Manufacturers</u> article excerpt

Charlie Bravo Aviation (Georgetown, Texas) – \$1,000 bonuses to all six employees

Chukar Cherries (Prosser, Washington) - Business expansion:

"Chukar Cherries in Prosser has announced a \$1.8 million, 12,000-square-foot expansion, in large part due to tax reform." – <u>July 9, 2018, Rep. Dan Newhouse statement on the House floor</u>

Clayton Distillery (Clayton, New York) - Facility upgrades:

Mr. Aubertine, who co-owns the Clayton Distillery, pays about \$40,500 in excise taxes annually for the 3,000 gallons of spirits he produces at \$13.50 per proof gallon. The tax reform, however, will reduce his expense to about \$8,100 when it takes effect in 2018, which encouraged him to install upgrades to his facility at 40164 Route 12.

"We're basically investing back into the business," he said. "The tax plan — it also lets us write off some of the supplies a little bit differently." — <u>December 28, 2018, Watertown Daily Times</u> article excerpt

Coach, Truck & Tractor, LLC (Conneaut, Ohio) – Higher Christmas bonuses thanks to tax reform for this family business with seven employees. Bonus amounts determined by length of service:

"We are a small (7 employees) family business that was contemplating what to give for Christmas bonuses and when the tax bill passed, we decided to give much more than we ever did in past. We gave various amounts based on length of time with us. \$500 to two-year employees, \$300 and \$100 to those who were less than a year." -- Dick Elliott, Coach, Truck & Tractor, LLC

Cogent Building Group (Point Clear, Alabama) – \$2,000 bonuses for all four employees.

<u>Colling Pest Solutions</u> (Idaho Falls) – Tax reform bonuses for employees:

Representatives from an Idaho Falls-based pest control and lawn care company are traveling to Washington, D.C., this week to meet with President Donald Trump after the company gave its employees bonuses after Congress enacted tax cuts.

Colling Pest Solutions is sending six employees, including its owner, to the "American Workers for Tax Reform" event scheduled for Thursday afternoon at the White House.

The event recognizes small businesses throughout the country that have used tax cuts to benefit employees, whether through salary hikes or additional benefits. The company is paying for the employee's travel to the event.

Over the past year, employees at Colling Pest Solutions have seen an 8 percent quarterly bonus due to anticipated benefits from recent tax cut legislation. Eligible employees also can receive child care assistance, where the company will pay 50 percent of costs for parents at a local child care center.

Tim Colling, owner of Colling Pest Solutions, believes it is his duty as an employer to pay added income from the business forward to his employees in order to maintain a competitive workforce. And he proposes other small businesses follow his company's lead. – <u>April 9, 2018</u>

<u>Post-Register article excerpt</u>

<u>Complex Chemical Company Incorporated</u> (Tallulah, Louisiana) – Hiring more workers, raising wages and making critical new investments:

Thanks to tax reform, Complex Chemical Company Incorporated of Tallulah, Louisiana, is hiring more workers, raising wages and making critical new investments that will help grow its business.

Travis Melton, Complex Chemical's vice president of sales and marketing, said that his company's first order of business after tax reform passed was to give an immediate raise to every single one of its 120 employees. It's the first time in several years that the company was able to give such substantial, across-the-board pay increases.

Melton also explained that tax reform is helping Complex Chemical reinvest in its business and accelerate its expansion plans.

"We've had an expansion in the works for two years," Melton said. "Because the corporate tax rates have been reduced, it's easier for us to move forward with this expansion and another one we have around the corner. Tax reform helps move these investments." – July 18, 2018, National Association of Manufacturers article excerpt

<u>Continental Rail</u> (Ft. Lauderdale, Florida) – \$500 bonuses for approximately 20 employees at Continental Rail's Delta Southern Railroad in Tallulah, Louisiana:

President Donald Trump, his administration and Congress recently passed a bill that overhauls the U.S. tax code. One of the biggest changes it makes is slashing the corporate tax rate to 21 percent from 35 percent.

Beginning in 2018, we will see benefits from this tax reform, in the form of lower corporate tax rates. We are excited about the benefits it will provide for our country's economy, our Company, and our employees, In the spirit of shared success, we will pass those benefits along to employees. Each employee will receive a \$500 bonus (before taxes) in their paycheck next Friday, February 2, 2018. We believe this is the right thing to do! – Excerpt from Jan. 24, 2018 letter to employees from John Marino, President & CEO

<u>Cooperstown Environmental</u> (Andover, Massachusetts) – Doubled the company-paid retirement contribution for all employees.

Copperleaf Assisted Living (Stevens Point, Wisconsin) – \$200 - \$600 bonuses for 175 employees:

An assisted-living business will give its 175 employees bonuses up to \$600 as a result of the tax reform package passed by Congress and signed by President Trump on Friday.

Krista Mendyke, who owns Copperleaf Assisted Living with her husband, Jim, said they will give away all of the company's estimated tax savings as a result of the legislation.

Copperleaf, which is based in Stevens Point, also has facilities in Schofield, Marathon City, Ripon and Adams.

"It's really to bring awareness to what's going on in our country and how it impacts them ... and that businesses and corporations do want to do the right thing," Mendyke said Friday.

Every employee will receive a bonus, which will start at \$200 and be tiered based upon the worker's status of casual, part-time or full-time. About 60 full-time employees will receive the maximum bonus of \$600, she said.

Mendyke said she and her husband will visit each facility on Tuesday to hand out the bonus checks.

In total, they are giving away \$60,000 in bonuses, "our entire tax savings" estimated for 2018 based on changes to business income tax rates, she said.

"I called (our accountant) yesterday and I said, what does this mean for us, a company our size?"

Mendyke said Friday. "They sent us a projection and we're going to go ahead and pass that on."

— Dec. 22, 2017 Stevens Point Journal article excerpt

<u>Cox Manufacturing</u> (San Antonio, Texas) - Increased business, hiring new employees, speed up new facility construction:

For Cox, those savings may give the manufacturer some much-needed relief as it adds staff and equipment necessary to handle the increased orders the company's been receiving over the last month or so, President Bill Cox said.

"The biggest benefit I think is not the tax savings, but the activity that's going on. It's just like crazy," said Cox, whose company employs 150 and makes machined and other parts. "I had some older machines that we wanted to phase out and I just couldn't believe how quickly they sold. I'm getting pressure to release them sooner than I wanted to."

Demand has picked up dramatically since the bill was signed into law, he said. His backlog of orders has grown from six to eight weeks in December to 10 to 12 weeks now, and he's having to move up construction of a new 8,000-square-foot manufacturing plant by at least a year in order to meet the growth.

"We needed it yesterday," he said of the new facility.

Cox said his backlog of orders is starting to cost him work. The new factory and equipment — which he hopes to bring online this year — will cost at least \$1.5 million, create 15 jobs and would add to his 54,000 square feet of existing manufacturing space. — February 7, 2018, San Antonio Express News article excerpt

Creedence Energy (Williston, North Dakota) - New hires:

I'm Kevin Black, President of Creedence Energy. President Trump's Tax Cuts kicked in pretty quick and our company jumped at the chance to grow. Did the tax cuts make a difference? You bet! We hired 12 new people and now we are up to 28 good paying jobs. Our nation is booming and our economy is creating thousands of new jobs. That's why I am voting for Kevin Cramer. I can't believe Heidi Heitkamp would repeal the tax cuts. Try telling that to my new employees.

I am Kevin Cramer, Candidate for Senate and I approve this message. – <u>Kevin Cramer Senate Ad</u> transcription

<u>Crooked Tooth Brewery</u> (Tucson, Arizona) – Because of the Tax Cuts and Jobs Act, the brewery is planning to invest in new jobs and has been able to give back to the community:

The Vernons have been in the brewery business for about three years. Most of that time has fallen under the **Craft Beverage Modernization Tax Reform Act** passed in 2017. Because of this, they pay \$3.50 a barrel in taxes, but at the start of 2020 that could double.

"We had about two months of business where we had \$7 a barrel," Vernon said. "That two months of business we didn't do a lot of brewing, you know."

This tax break was like a glass half full for small business.

Like the glass, there was plenty of room to grow. But if it expires, there's fear that optimism goes down the drain.

"Something that we may be investing in employment or we also give a lot to the community," Vernon said.

These are things Vernon said he's been able to do because of this tax break, like working with local nonprofits on events. – <u>Dec. 7, 2019, KLOD article.</u>

<u>Custom Truck & Body Works</u> (Woodbury, Georgia) – Expanding, hiring more workers:

"Two that I will highlight at some point tonight will be Shred-X in Griffin, Georgia, and Custom Truck and Body Works in Woodbury. Both of these businesses are expanding and hiring more workers, and this is a great story for the State of Georgia and the Third District. We are awfully proud of them." – March 20, 2018, Rep. Drew Ferguson statement on the House floor

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<u>Data Sales Co., Inc.</u> (Minneapolis, Minnesota and Scottsdale, Arizona) – \$1,000 bonuses for all 80 employees:

Data Sales Co., Inc. announced today that the Company will celebrate the recent passage of tax reform legislation by distributing to all 80 plus employees a special bonus of \$1,000 each. Data Sales Co. will benefit from the new tax law lowering the corporate tax rate from 35 percent to 21 percent:

"Our hard-working employees make this company succeed, and we wanted them to share in the savings the company will see and also help grow our economy. Today I'm announcing that every employee will receive a cash bonus of \$1,000 each," said Paul Breckner, President of Data Sales Co. "I also want to thank our local Congressman, Jason Lewis, for his consistent advocacy of tax reform and seeing it through to becoming law. With the majority of our 80+ strong workforce here in Burnsville, I'm pleased that the benefits of tax reform will be felt at home."

Background on tax reform bonuses and Data Sales Co.:

All employees, whether full-time or part-time, hourly, salaried, commission or non-commission will receive the bonus to show our appreciation and heartfelt thanks for their service. We believe this tax reform will be good for Data Sales, spur economic growth, continue to grow jobs and keep unemployment at an all-time low. – Jan. 22, 2018 Data Sales Co., Inc. press release

<u>Danko Arlington Inc.</u> (Baltimore, Maryland) – Employee wage increases, hiring new employees, renovating company facilities, purchasing new equipment:

Danko Arlington and its employees have also benefited from the tax cuts. Just in the past few months, the company purchased and fully depreciated a new 3-D sand printer in December 2017, provided higher wage increases in January, renovated its seventy-five-year-old pattern shop into a state-of-the-art additive manufacturing center in February, and hired six more workers in March.

Overall the company is looking forward to the expanding economy — including increased funding for defense. Danko Arlington is not alone. According to a recent survey from the National Association of Manufacturers, optimism among manufacturers registered its second-highest level ever recorded (93.5 percent) in the 20-year history of the survey. — <u>April 12, 2018, Danko Arlington release excerpt</u>

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Dayton T. Brown Inc. (Bohemia, New York) – \$400 bonuses for each of the 210 employees:

A small Bohemia company is following the lead of large corporations that are passing on some expected savings from tax reform to employees in the form of bonuses.

Dayton T. Brown Inc., an engineering and testing company, is giving each of its roughly 210 employees a \$400 bonus, Steve Marini, chief financial officer, said Friday.

President Donald Trump signed the tax overhaul bill into law Friday. The bill lowers the corporate tax rate in 2018 to 21 percent from 35 percent.

All of Dayton T. Brown's full- and part-time employees will receive the bonuses, likely in January, Marini said.

"We're going to save a significant amount of money on this new tax law and . . . certainly, we're nothing without our employees," Marini said.

The inspiration for the bonus was AT&T's announcement Wednesday that it was giving its employees \$1,000 bonuses, Marini said.

Dayton T. Brown, founded in 1950, is a private company that primarily serves the aerospace and defense industry. Its largest customers are the U.S. Navy, Sikorsky Aircraft Corp. and Northrop Grumman.

It has 170 employees in Bohemia. The rest work in Shelton, Connecticut, and Lexington Park, Maryland. – <u>Dec. 22, 2017 Newsday article excerpt</u>

<u>Deckscapes</u> (Catharpin, Virginia) – Employee pay raises, new bonus structure, starting employee IRAs, purchasing new equipment:

"With repealing of regulations and renewed optimism, business has grown considerably over the last year and now with this tax cut, gee-whiz, just the other day we went out with a minimum of 7 percent pay raise to our employees, some of them got higher. We changed our bonus structure, we're starting IRAs for all the employees, and went out and purchased a bunch of trucks." – April 17, 2018 Tax Talk Roundtable, Gary Desilets, Owner of Deckscapes

<u>Dempsey Wood Products</u> (Orangeburg, South Carolina) – Creating new jobs, purchasing new equipment, and expanding the business:

Signed into law by President Donald Trump in 2017, the Tax Cuts and Jobs Act has contributed to the expansion of his company, Ronny Dempsey said.

"We've got a big expansion going on now, and we wouldn't be able to do it without the tax situation and the accelerated depreciation," he said. That depreciation is a part of the law and is being offered at 100 percent in 2018 but is subject to yearly change.

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"We were able to put some cash aside, then put it right back in the business to get the business back growing again. There really wasn't much growth for four or five years. In 2014, we started growing again," Dempsey said.

He again credited the depreciation, this time as a catalyst for a \$15 million project the company has launched.

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"In other words, we'll have new equipment and have the best technology," he said. "The plan is to get it up and going and start a second shift, and probably add another 40 jobs. We're in position to grow the business some more, and have been since about 2014." - May 2, 2018, The Times and Democrat article excerpts

DePatco, Inc. (St. Anthony, Idaho) – Tax reform employee bonuses.

<u>Diamond Bear Brewery</u> (Little Rock, Arkansas) – The brewery saved over \$10,000 because of the Tax Cuts and Jobs Act and invested it in employees and equipment:

Russ Melton, president of Diamond Bear Brewing, said the Craft Beverage Modernization and Tax Reform Act is a big relief for his business.

"It lowered it from \$7 per barrel which is 31 gallons to \$3.50 a barrel," he said.

He said it's allowed him to save thousands every year.

"Doesn't sound like a lot but if you do 3,000 barrels that's \$10,000," Melton said.

That's 10-thousand dollars that can be used on employees or equipment.

"It is a big help for small businesses," he said. – Dec. 18, 2019, THV11 article.

Don Ramon Restaurant (West Palm Beach Florida) – Bonuses; pay raises; expansion of restaurant:

As the owner of Don Ramon Restaurant in West Palm Beach, I know the positive impact of small business better than most.

Because of the recently passed Tax Cuts and Jobs Act, we will pay lower taxes and qualify for higher deductions, leaving Don Ramon in a better position than ever before. We plan to open a takeout window and set up a customer bar, which would generate up to eight new jobs. We will also install new refrigerators and coffee machines, in addition to making much-needed renovations to better serve our customers.

Perhaps most important, all of our key employees received generous bonuses in December, and they will also see pay increases in the coming weeks. We take great pride in rewarding our workers, and the new tax code makes it much easier to do so. -- <u>Feb. 3, 2018 Palm Beach Post op-ed excerpt</u>

Doss Enterprises (Jane Lew, West Virginia) – Hiring new employees and purchasing new equipment:

The benefits of the Tax Cuts and Jobs Act are evident just from looking around the Doss facility, Capito said.

"When I saw their board of (new) hires, there must have been 20 or 30 names on there, just April and May," she said.

The company has chosen to reinvest its tax savings in its employees and into new equipment, Capito said.

"All of the employees are seeing (it) in their paychecks," she said. "(Doss) has also bought some new equipment with his money, which is a great investment. He's going to be hiring at least another 30 people." – May 2, 2018, WVNews.com article excerpt

<u>Dry Fly Distilling</u> (Spokane, Washington) – Hiring new employees, plant expansion, and facility investments:

The reform that went into effect January 1, 2018 is helping Dry Fly Distilling save some money that the company is using to pump right back into a planned expansion, special projects, and other additions.

The Craft Beverage Modernization and Tax Reform Act reduced the federal excise tax on distilled spirits producers. Dry Fly Distilling owner Don Poffenroth said the change has saved Dry Fly about \$1.50 on every bottle, which cuts down production costs.

"Now that \$1.50 really is allowing us to add additional personnel, to put more money back into our plant and then we are embarking on a fairly aggressive expansion plan as well. So, we are going to build a new facility. So, we are 100% reinvesting kind of everything we get out of that," Poffenroth said.

That saved money also can go toward special projects, like the Dry Fly Single Malt Whiskey, which has been aged for the last ten years. – <u>February 16, 2018, KXLY article excerpt</u>

<u>Duck Inn Pub</u> (Hyannis, Massachusetts) -- \$500 bonuses for full-time employees; \$200 bonuses for part-time employees. Together with affiliated restaurants The Gateway Tavern, The Stowaway, Sail Loft, and Speedwell Tavern, the bonuses went to 93 employees.

All of the partners expressed the same reasoning for the bonuses, according to the release. They were happy to be able to share the tax savings by investing in their workforce. They recognize their people as their most important asset. They viewed the payouts as a way of giving back to their staffs, thanking them for everything they contribute to their organization's success. The thought process was that the bonus checks will also benefit the local communities through

employees spending more, boosting the area economically, according to the release. —<u>Feb. 16,</u> 2018 Wicked Marion Local article excerpt

Dumpster Depot (Aiken, South Carolina) – Expanding business operations:

Norman Dunagan, owner of Whiskey Alley restaurant and Dumpster Depot in Aiken, announced they are expanding as well. - February 21, 2018, The Lexington Ledger article excerpt

<u>Dynamic Fastener</u> (Raytown, Missouri) – Employee bonuses of up to \$1,000; the company will also open a paint shop, buy new equipment and hire more employees:

As workers across the nation anticipate taking home more money in their pay next month as a result of federal tax reform, a company here is joining a growing number of businesses in paying its employees a tax cut bonus.

Tax reform benefits are reaching ordinary workers at Dynamic Fasteners.

The company sells sheet metal screws and rivets for metal buildings. And the owner anticipates more metal structures being built as the economy takes off.

More than a hundred people work for Dynamic Fasteners, and though it's not a pass through LLC or a corporation that will see the biggest benefits of a 21 percent tax rate, Owner Kevin Perz says he believes the tax cuts will be so good for the economy that he wanted to make sure he rewarded his employees for their loyalty.

"We are giving a maximum of \$1,000 per full time employee," Perz said. "It's \$200 for each year or partial year that you've been here. If you've been here four years and a day you get the thousand dollars. Part time employees get half of that."

Workers will receive their bonus on February 15. That's about the same time workers also should notice a boost in their checks from lowered federal tax rates. Perz says taxes taken from his workers' checks are being reduced by about two and a half percent.

Warehouse workers like Solomon Essex say news of the \$1,000 bonus he's getting caught him off quard.

"We all benefit from the economy being better," said Essex, who's worked for the company for 12 years. "For the simple fact that it improves life. It improves everybody's life at the same time. The boost in the economy is a great thing. It is appreciative to I'm sure many people, especially me because it will help me."

The company says it also now will open a paint shop in Las Vegas because of the tax savings it's receiving. That will mean hiring more workers and spending money on new equipment. All good news for an economy that Perz says is starting to boom. – <u>Jan. 24, 2018 Fox 4 News article</u>

<u>Dynalab Inc.</u> (Reynoldsburg, Ohio) – Because of the Tax Cuts and Jobs Act, the company was able to invest in new manufacturing equipment, employees received a bonus as well as a larger take home pay:

On a recent trip to Ohio, President Donald Trump proclaimed: "America is once again open for business." Evidence for that statement? The Tax Cuts and Jobs Act of 2017.

As the president and chief executive officer of Dynalab Inc., a small-business manufacturer of electronic products in central Ohio, I can say that we already see many benefits provided by the corporate and personal tax-rate reductions of the 2017 act:

- Larger 2017 year-end bonuses and greater take-home pay for most of our associates.
- \$2 million-plus in new manufacturing equipment.

Although final regulations have not been released, and more needs to be done to rein in the Internal Revenue Service, our country's economy is benefiting. The growth in gross domestic product, jobs creation and the stock market tell the tale.

Gary James

Reynoldsburg – March 22, 2018, Columbus Dispatch article.

e-Cycle (Hilliard, Ohio) – \$1,000 bonuses for all 55 employees:

"I'm pleased to announce that e-Cycle paid out our largest bonus in company history this past Friday. One-hundred percent of all of our hourly and salaried employees participated in this bonus program of over \$350,000. In addition, due to the greatest tax reform package just passed in U.S. history, we're celebrating with an additional \$1,000 tax reform bonus for all of our 55 employees." – Feb. 5, 2018 statement by Chris Irion, e-Cycle CEO

Eagle Manufacturing (Wellsburg, West Virginia) – Creating new jobs and purchasing new equipment:

The company traditionally has sought to buy used equipment at low prices when replacement of machinery was necessary, according to Trimmer.

"Because of that tax break, we can invest and buy our next machines," he said. "My department is now looking to buy a \$2 million machine, rather than a 1990 classic. It will pay for itself in a short manner of time."

Trimmer said the company is about to sign some government contracts that will put Eagle cabinets and metal products on the next generation of U.S. naval destroyers.

This could result in as many as 25 jobs being created, he said. – <u>May 3, 2018, The Intelligencer</u> article excerpt

Eagle Ridge Ranch (Island Park, Idaho) – Tax reform bonuses for employees.

Elite Roofing Systems (Idaho Falls, Idaho) — Tax reform bonuses to employees.

Emkay, Inc. (Itasca, Illinois) – Emkay is a fleet management company that gave \$1,000 bonuses to 150 employees

"EMKAY, Inc. has announced that all full-time employees will receive a \$1,000 bonus in response to the tax reform that was just signed by President Trump. EMKAY, a privately-owned fleet management company, wasted no time in taking action to pass the benefits of this reform on to their team.

"With a brighter future for EMKAY and more profitable growth, naturally we are hopeful that these tax changes will become permanent. And then, if so, we will be able to share even more of the tax cut benefits with you – our employees and most valuable asset," EMKAY President Greg DePace said in a statement to EMKAY employees." – Jan. 2018 Emkay Inc. statement

Empire Recycling (Utica, New York) – Employee quarterly bonuses increased by 50%:

Congresswoman Claudia Tenney (NY-22) toured Empire Recycling to see firsthand the important work Empire Recycling has done for our community over the past 100 years. On the tour, the Kowalsky brothers informed Rep. Tenney that as a direct result of the Tax Cuts and Jobs Act, Empire Recycling's quarterly bonus given to their employees increased by 50%. — May 2, 2018, Rep. Tenney press release

Evans Tool & Die (Conyers, Georgia) – Creates New Jobs, Invests Heavily in New Equipment

"Generosity is one of our core values," explained Dee Barnes, President and CEO of Evans Tool & Die. "We've always shared profit with our employees, and we have always given bonuses each year. With tax reform we will be able to increase those bonuses to our employees.

"We have a 40,000 square foot warehouse that's ready to be used," said Barnes. "We're ready to grow, buy another stamping press, buy new equipment. In recent years, we haven't been able to invest heavily into new equipment but now tax reform has definitely made it a good time to invest. Tax reform is causing new business to filter down to Evans, because we make small parts that go into bigger products. The supply chain has definitely been effected positively by tax reform."

Evans is creating new jobs, but the labor pool for tool manufacturers is small. As a result, Evans is investing heavily in apprenticeship training for new employees and their existing employees.

"We're raising up our own workers to ensure we have quality toolmakers," said Barnes.

"You can't just go out and hire toolmakers anymore, because there aren't any. We've partnered with tech schools to help them rebuild tool manufacturing programs. And we do everything we can to reward our employees, so they stay want to stay at Evans Tool & Die. Plus, we're proud to help our workers provide for their families, with incredible healthcare and great benefits." — September 13, 2018, National Association of Manufacturers

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<u>Fairfield Insulation and Drywall</u> (Lancaster, Ohio) – Because of the Tax Cuts and Jobs Act, the company was able to expand their life insurance benefits and increase their 401(k) match:

Fairfield Insulation and Drywall, a small Ohio-based company, was able to expand life insurance benefits for its employees last year. This year, it will increase its 401(k) match. — April 14, 2019, Fox Business Network article.

<u>Finger Lakes Distilling</u> (Burdett, New York) – Used new savings from the Tax Cuts and Jobs act to hire more employees.

"It's meant tens, if not hundreds of thousands of dollars to our business over the last couple of years," said Brian McKenzie, president of Finger Lakes Distilling, who makes various spirits and also has a winery license for his vermouth brand. McKenzie chose to put the extra cash into hiring people in sales and marketing. He added staff, and reports that his sales were up 25 percent this year. "All of a sudden we've invested in those jobs, and it's helped our business considerably," he said. – <u>November 8, 2019 Wine</u> Spectator article

Flying Dog Brewery (Frederick, Maryland) – Purchasing new equipment:

It's a similar story for Maryland's Flying Dog Brewery. CEO Jim Caruso (who is a donor to the Reason Foundation, which publishes this website) says the tax cuts might not look like much at the consumer level, but they free up a lot of money for businesses to reinvest in their operations.

"When you look at this reduction in taxes. That translates to a penny per bottle. It's a small cost per bottle times the number of cases, that adds up pretty quickly," says Caruso, saying his

company saved some \$300,000 thanks to the tax cuts, which he says has gone toward buying new capital equipment. – November 21, 2018 article excerpt from Reason Hit & Run Blog excerpt

<u>Footwork International Inc.</u> (Torrance, California) – Was able to create new jobs and increase wages because of the Tax Cuts and Jobs Act:

"Tax Reform allows my business options to exercise many small business struggles with high tax rate," said Jim Wang, owner of Footwork International Inc. in Torrance, California. "By allowing higher retaining income rate, this enables us to exercise growth options such as staffing, wage increase, purchasing power to keep our business competitive both domestically and globally."—March 23, 2018, NFIB article.

<u>Fox Run Vineyards</u> (Peter Yan, New York) -- The owner used savings from the Tax Cuts and Jobs act to pay the bills as well as buy new equipment, including two "falcon kites" that are meant to scare away birds:

"It's given us a little more money to pay bills and buy new equipment," said Scott Osborn, owner of Fox Run Vineyards in the Finger Lakes. He bought two "falcon kites" that are used to scare birds away in the vineyards, which has made a discernible difference. "We're not getting bird damage, and our vineyard manager figures we save a ton of grapes," he said. — Nov. 8, 2019 Wine Spectator article

<u>Fremont Brewing</u> (Seattle, Washington) – The Tax Cuts and Jobs Act allowed the company to expand healthcare benefits to employees' dependents:

In 2017, Congress passed a tax cut for breweries, distillers, and wineries. Nelson said that allowed them to invest in additional employee benefits, like extending health benefits to employees' dependents.

"We've got young people that are getting married and having families, and they are needing benefits," she said. "So we decided that we would extend health benefits to the dependents of those families." – Dec. 18, 2019, KIRO article.

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<u>Garrison Brothers Distillery</u> (Hye, Texas) – The brewery was able to hire more employees and increase their production because of the Tax Cuts and Jobs Act:

Starting a liquor distillery in the United States is expensive. <u>Take it from Dan Garrison</u>, who runs Garrison Brothers Distillery in Hye, roughly an hour west of Austin. He estimated in November that it costs about \$7 million to get a whiskey distillery up and running — between stills, fermentation tanks, grain silos and other operational costs.

Garrison said Garrison Brothers paid an excise tax of \$13.50 per proof gallon from the time he started his business in 2006 until 2017, when the tax break took effect. After that the tax was reduced to \$2.70 per proof gallon -80% less - which Garrison said put spirits on par with what wine and beer producers were paying.

As a result, "I could do things I could only dream of doing," Garrison said.

Since 2017, Garrison Brothers has grown from 11 to 45 employees and tripled the amount of cases it produces annually, projecting to top 9,000 this year. – Dec. 17, 2019, Austin Business Journal.

Georgia Tire Company (Vidalia, Georgia) – Employee bonuses:

"I would like to share the story of Georgia Tire Company, a 72-year-old business located in Vidalia, Georgia. In 1946, two brothers, after World War II, decided to buy a small gas station. One of their sons, Rusty, began working alongside his father and uncle during the summer of 1965, and then began working full time at the family business in 1972, with a third generation of workers not far behind. Now they are known as a reputable business selling tires across the district and providing automotive repairs in Toombs County. The Moses family has built their business through hard work; treating customers fairly; a little bit of luck; and, most importantly, through their employees, who are treated like part of their family.

"When I had the opportunity to speak with Rusty Moses about the success of his family business, he told me that his employees are hardworking, honest, law-abiding people, but high taxes and complex laws continued to stifle their income. Mr. Moses promised his employees that if the tax laws were changed, they would share in the business tax savings through performance bonuses and salary increases. Thanks to tax reform, this promise has become a reality. Georgia Tire Company has seen an increase in take-home pay, and it plans to issue employee bonuses at the end of this fiscal year. There are so many family businesses like Georgia Tire Company that are truly the lifeblood of our communities. Before tax reform, these businesses were struggling to make ends meet and unable to provide their employees with well-earned benefits." — March 20, 2018, Rep. Rick Allen statement on the House floor

<u>Ghostface Brewing</u> (Mooresville, North Carolina) – Hiring new employees, purchasing more equipment, and increasing distribution:

Mike Cuddy, owner of Ghostface Brewing in Mooresville, N.C., said his company also used the tax break to buy more equipment, hire more people and focus on distribution to local grocery stores and restaurants. – April 26, 2018, MarketWatch article excerpt

GKM Auto Parts Inc. (Zanesville, Ohio) – Providing healthcare benefits to employees:

"Under the Affordable Care Act, our company has faced double digit increases in health care costs year after year, causing us to drop coverage in 2016," said Kelly Moore, owner of GKM Auto Parts. "Because of the cost savings from tax reform, we are reinstating this important benefit for our employees..." – Kelly Moore, owner of GKM Auto Parts, article excerpt

Glass & Sons Collision Center (Reading, Pennsylvania) – \$1,000 tax reform bonuses to employees.

<u>Guy Chemical Company Inc.</u> (Somerset, Pennsylvania) – Increased bonuses, increased wages, and investments in new equipment – a new forklift, new laboratory furnishings, updated computer equipment, and new software system:

Guy Chemical is increasing bonuses between 25 – 50%, increasing wages and investing in new equipment. So far in 2018 we bought a new forklift, furnished a new laboratory and updated some of our computer equipment. We have also invested in a new ERP software system to run our company. – April 4, 2018 statement to Americans for Tax Reform from Guy Berkebile, President of Guy Chemical Company Inc.

<u>Glier's Meats</u> (Covington, Kentucky) – New hires, wage increases, increased benefit packages, new equipment:

Tax reform means big things for Glier's Meats of Covington, Kentucky—including multiple wage increases for its employees since the law was passed.

Dan Glier, president of Glier's Meats, explained the impact on his employees.

"We put in some rather nice wage increases since the first of the year," he said, explaining how he was handing much of the company's tax savings back to the 29 employees who help make the company strong.

Glier also added that, for the first time in six years, Glier's Meats was successful enough to offer comprehensive health benefits to its employees—something it had offered since the 1950s, but had to roll back in recent years due to the economic climate and burdensome health care regulations.

But Glier plans to use his tax savings not just to reward his employees, but to grow and expand his business. Glier's Meats plans to invest in critical new equipment that will help better position the company for the future—including a \$250,000 sausage-stuffing machine that Glier said wouldn't have happened in 2018 without the savings from tax reform.

More machines, which will double productive capacity while shortening the workday for employees, are also being purchased. Glier also plans to replace all the piping in its Kentucky facility with stainless steel—which Glier said isn't cheap but will last virtually forever.

These projects are made possible because of the savings Glier's Meats will see under the tax reform bill. "We had a number of projects that were seen as something we could consider doing down the road," Glier told us. "But because of tax reform, it's possible to reinvest in the plant and in new equipment now."

The big investment in the business also means more hiring: in 2018 alone, Glier's Meats has grown from 25 employees to 29 employees—and still plans to hire another five in the coming months. That's an increase of 36 percent.

"Tax reform has changed the economics," Glier said. "With the ability to recoup taxes, big changes are now possible." – <u>June 13, 2018 National Association of Manufacturers Shopfloor</u>
Main article

Goad Company (Independence, Missouri) – \$1,000 bonuses to employees.

Gray Skies Distillery (Grand Rapids, Michigan) – Expanding production:

Gray Skies has been in business for around two and a half years and has recently been able to expand production because of one specific aspect of the GOP tax law. It's called the Craft Beverage Modernization and Tax Reform Act, which was an amendment to the big picture bill Trump signed into law in December.

There's a lot to the law, but here's why it matters to Gray Skies and other distilleries like it: excise taxes are much, much lower for them now. 80% lower to be exact.

"The instant a drop of alcohol is produced, tax is owed on that," said Steve Vander Pol, who cofounded Gray Skies and serves as the head distiller.

The law reduces excise taxes on producers from \$13.50 per proof gallon for the first 100,000 gallons produced to \$2.70 per proof gallon.

"We're talking thousands of dollars every quarter that we're saving," Vander Pol said, "and obviously for someone on this sized scale to write a check that's reduced by 80% is pivotal. It's been huge for us." – <u>June 4, 2018, WZZM article excerpt</u>

<u>Green Recovery Technologies, LLC</u> (New Castle, Delaware) — \$1,000 bonuses for all seven employees:

"We are a startup waste-to-value biochemical company of seven that believes in the direction the country is going and that our best days are ahead of us. These tax reductions benefit our workers by providing an instant no cost wage hike. Paying the bonuses in a low tax environment was an easy decision for GRT since we know that this low cost capital is being invested in the local community where it will be spent on goods and services as well as being by employees into their retirement savings accounts." — Kenneth Laubsch, President and CEO, Green Recovery Technologies, LLC

<u>Griffith Trucking, Broadway Express, Heartland Peterbilt, Heartland Classics</u> (Effingham and Newton, Illinois) – \$1,000 bonuses:

In President Trump's State of the Union address Tuesday evening, he made the case that his recent tax law is the reason why companies across the country have announced bonuses, wage increases and other benefits for their employees.

Tony Griffith, who owns three companies in Effingham, agrees wholeheartedly. So much so that this week he announced to his 65 full-time employees that he will be giving each of them a \$1,000 bonus.

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Husband and wife Kristi and Rich Stoddard, who both work at Heartland Peterbilt, are also excited about the bonuses. With three children, they say it's a more than welcome gesture.

"Anytime your paycheck increases, it's definitely a good thing for your family," said Kristi Stoddard. "It's nice to see they're putting money back into the middle class."

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For the Stoddards and others, every bit counts.

"We'll be able to pay more bills," said Rich Stoddard. "We might be able to go out for dinner. Do the little things we might not be able to do until this kicks in. Honestly, your paycheck, you know where it's going even before you get it. Now we have a little extra." – <u>Jan. 31 Effingham Daily</u>

News article excerpt

<u>Groomer's Seafood</u> (Corpus Christi, Texas) – Expansion of distribution facilities.

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<u>Haciendas at Grace Village</u> (Las Cruces, New Mexico) – Hiring additional employees:

"Haciendas at Grace Village had planned to expand in the future but the company is moving forward now because of lower taxes according to Coppedge. The assisted living facility which has 49 employees may hire as many as 40 additional people."—Feb 23. 2018, Albuquerque Journal article excerpt

Harford Alarm Company (Bel Air, Maryland) – \$1,000 bonuses for all 13 employees.

<u>Heartland Seating Inc.</u> (Shawnee, Kansas) – The Tax Cuts and Jobs Act helped the small business add four new jobs, raise wages, give bonuses to employees, and invest in new technology:

Members like Kathy Peterson of Heartland Seating Inc. in Kansas are reporting how the deduction is helping. "The federal Tax Cuts and Jobs Act of 2017 helped me grow my small business," she explained. "With the money I saved, I was able to add four positions, offer raises and bonuses to many of our existing employees, and invest in a new database that allowed my company to expand from five states to six."—Dec. 5, 2019, NFIB article.

Helio Basin Brewery (Phoenix, Arizona) – The Tax Cuts and Jobs Act allowed the brewery to expand:

Local breweries have been paying a \$3.50 tax per barrel, but once the bill expires, it will double, increasing to \$7 per barrel. "Even though it doesn't sound like a lot of money, a \$3.50 increase, it really does matter a lot to us, especially at our scale," said Dustin Hazer, the owner of **Helio Basin Brewery**. "Pretty much anything we try to do to increase our efficiency, it's a matter of change. It's not even once the sale happens; it's once we process it. So, we're getting immediately taxed on that volume. It's not when we sell it; it's when we process it."

Hazer opened his brewery a little more than three years ago, before the tax break was put in place. "The first year we had the full tax and then the last couple we've had the nice tax," he said. "Basically, when that tax break happened, we started to launch into some of the bigger stores, can products. We wouldn't have been able to do that even though it doesn't seem like a lot of money." — Dec. 5, 2019, AZFamily article.

<u>Hinee Gourmet Coffee</u> (Helotes, Texas) — Plans to upgrade systems/equipment and enhance wages, benefits, and bonus programs:

Jeff and Mary Marsh have owned and operated Hinee Coffee in Helotes, Texas for the past seven years. Since they opened their doors, their business has expanded to two locations and eleven employees – seven of whom are full-time. Hinee Coffee's staff ranges from students to single moms. When it comes to the recently enacted tax reform, Jeff is most excited about passing along additional savings directly to his staff. The Marshes plan to use the extra income Hinee Coffee saves in taxes for increases in hourly wages, benefits packages, and bonus programs.

The reduced corporate tax rate also incentivizes business owners to reinvest in their companies. In the past, when Hinee Coffee needed new equipment or repairs, they would typically delay these costs as long as possible. After seeing tax savings, they are now hoping to upgrade their systems and expand. When asked if the tax code was simpler to navigate, Jeff said, while they are still working with their CPA, he's already noticed the reduction in paperwork for filing taxes. "When we're not focusing on the paperwork, we have more time to focus on the operations of the business." — Feb. 5, 2018 "Hurd on the Hill" column by U.S. Representative Will Hurd (R-Texas)

HT Metals (Tucson, Arizona) – Purchasing new equipment:

His Tucson-based company, HT Metals, cuts pieces for aerospace and medical device industries. In early May, Ruiz told a crowd gathered in Tempe to see Vice President Mike Pence that he recently spent a couple hundred thousand dollars on a new machine.

"And, we get to expense it immediately," he said. - May 16, 2018, KJZZ.org article excerpt

<u>Hunter Chase & Associates</u> (Springfield Township, Missouri) – Employee bonuses; purchase of new trucks and investment in equipment:

Hunter Chase & Associates employs 30 people and provides concrete construction primarily for municipalities in the St. Louis area. The construction management company was able purchase new trucks and handed out bonuses to its employees.

"We reinvested half a million dollars into new equipment trade off and doing deferment of maintenance that we have just not been able to feel like we could afford to do," Hartman said. – March 15, 2018 Fox Business Network article excerpt

<u>Industrial Weldors & Machinists</u> (Duluth, Minnesota) – Investing in employee pensions, hiring new employees:

"This is an American success story of generations," Pence said of IWM, a third-generation family business that gets 70 percent of its work by rebuilding massive rock crushers used to extract taconite iron ore on the Iron Range.

Trump tax cuts helped the business and its employees, Pence said — including thousands of dollars in investments by the company into IWM employee pensions earlier this year.

"That's what it's all about," Pence said.

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It was an easy fact to check after the vice president's remarks. All four sibling owners of the company were on hand — Dawn Bergh and her brothers Rick, Rob and Randy Abernethy. Bergh confirmed the pension investments for the company's 32 employees.

"The boilermakers' pension is in the toilet," Bergh said. "They're worried about it. We wanted to give them something that would keep them around. It's really hard to get employees. We're hiring right now for both a welder and a machinist." – <u>August 8, 2018, Twin Cities Pioneer Press</u> article excerpt

<u>Iron Fish Distillery</u> (Thompsonville, Michigan) – Because of the Tax Cuts And Jobs Act, the owner was able to create new full time jobs and invest in the company:

"For us this has been a game changer. This tax incentive, this tax decrease really came right at a time when we needed to take some risks, and invest in the business and hire people and so it was, I think, as intended, worked here at Iron Fish," said Anderson. – Dec. 17, 2019, 9&10 News article.

<u>Iron Horse Energy Services Inc.</u> (Eolia, Missouri) – Bonuses for all 93 employees; due to a lower tax burden the company is also continuing to cover 100 percent of healthcare. Said one employee:

"We were also able to maintain 100% payment of Health care even after the astronomical yearly increases created by the affordable care act. We were looking at considerable employee participation in payment of premiums occurring this year. Thank you Mr Trump for being a business man."

Information First, Inc. (Manassas, Virginia) -- \$500 cash bonus for all 15 employees.

InUnison Inc. (Idaho Falls, Idaho) – Tax reform bonuses to employees.

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<u>Jamison Door</u> (Hagerstown, Maryland) – Employee bonuses, facility expansion, growing workforce by 115%, investing in new technology:

Jamison Door, which manufactures temperature-controlled doors, has been a family-owned business since 1906. The company's commitment to the men and women on its shop floor means that every single employee is sharing in the benefits of tax reform.

Jamison's 120 employees received two bonuses, each equivalent to one week's salary—first in August, in anticipation of tax reform, and again in February, after the new law took effect.

That is just the beginning: this year, Jamison plans to do even more, offering another raise to its employees.

Jamison Door is also taking advantage of tax reform and using its tax savings to reinvest in its business. That means growing its facilities, investing in new technology and creating skilled jobs in the Hagerstown plant.

Over the next year, Jamison is adding more than 50,000 square feet in new manufacturing space.

"Right now, we're in the process of adding a significant-sized facility to add different product lines," added Chairman and CEO John Williams, referencing his company's plan to expand a product line of high-speed roll-up doors. "It's a 400 percent increase in plant size."

"We are spending about \$1.5 million on new state-of-the-art equipment in our main plant, which makes foamed-in-place cold storage doors, and more than \$3.5 million on the new plant for high-speed roll-up doors. These are significant investments for a company our size, and we feel comfortable making these investments because of the favorable business climate and the benefits of the lower tax rates."

Expanding the company's facilities also means Jamison will need more workers, and it plans to increase hiring dramatically. Over the next three years, Jamison plans to increase its workforce by more than 115 percent.

"Tax reform has absolutely made it more feasible to undertake these projects," explained Williams. "Tax reform is necessary for us to keep expanding and to keep our business strong." – July 5, 2018, National Association of Manufacturers article excerpt

<u>JimRinehart.com</u> State Farm agent (Seaside, California) – Pay raises for employees:

I am a self-employed Insurance Agent for State Farm Insurance with 3 full time employees in my office in Seaside, CA. Because of President's tax reform I gave all of my staff a pay raise starting Jan 1 2018. – Jim Rinehart, State Farm Agent

<u>Jones Auto & Towing</u> (Riverview, Florida) – The company, which provides 24-hour wrecker service, roadside assistance, emergency towing, and fuel delivery etc. will put two additional trucks into service, which will add two more full time jobs:

"The tax cuts are putting two more tow trucks on the road for my business. This will add two more full time job openings that will help two more families. And it will put a little more money in the bank for my family. My wife is a registered nurse and has a 401k which is doing better this last year than in the previous 13 years!!

Thanks to President Trump!!!

Thankfully I will be taken delivery of my new trucks in two weeks and hitting the road! MAGA!" – Guy Jones, <u>Jones Auto & Towing</u>

<u>Jordan Winery</u> (Healdsburg, California) – \$1,000 bonuses for each of its 85 employees

In response to the tax cut bill that passed this week, John Jordan, owner of Jordan Winery in Sonoma County, California, announces that he will give all eligible winery employees a \$1,000 bonus as a result of the passage of the 2017 tax reform bill. Jordan challenges fellow business

owners to pledge their \$1,000-per-employee commitments before the end of 2017 at a new website, www.1Country1K.com.

Created to encourage more business owners to share new tax savings with their employees, 1

Country 1K is a new movement born after the announcements by AT&T, Comcast and Fifth Third

Bancorp that each company would award every eligible U.S. employee a \$1,000 bonus, thanks to
the new tax cut bill. Jordan wanted a simple campaign that would make it easier for more
companies—especially small businesses—to do the same this holiday season.

"The heart of any successful business is its employees," said John Jordan, the 45-year-old entrepreneur and philanthropist behind The John Jordan Foundation. "In a tightening labor market, it's more important than ever for employees to feel valued and acknowledged. Take home pay for most American workers will increase in 2018, but why wait? Just imagine if we can get 5,000 small businesses, each with around 200 employees, to join us in giving \$1,000 bonuses to their employees. We'd be putting close to \$1 billion into the pockets of working Americans even before the withholding tax tables change." — Dec. 22, 2017 Jordan Winery press release

<u>Joseph's Lite Cookies</u> (Sebastian, Florida) – \$3,000 - \$4,200 salary increases, new computer systems, new product packaging:

"As the president and CEO of Joseph's Lite Cookies in Florida, I run a family-owned, sugar-free cookie business. We bake more than 12 million sugar-free cookies a day, in addition to supplying other diabetic-friendly products.

I employ numerous workers who stand to directly benefit from the Republican tax overhaul.

Why? Because lower rates and increased deductions leave me with more resources to expand business operations and reward hardworking staffers.

Because of the tax bill, I'm purchasing new computer systems and creating new product packaging for international expansion. More importantly, I'm giving raises to four key employees — half of our workforce — which range from just over \$3,000 to nearly \$4,200. My top employees have earned greater financial security, and the Republican tax package made it a reality for them.

Because of President Trump's commitment to lowering rates and increasing deductions, we are now experiencing the largest tax-induced investment revolution ever. Never before have we seen such a frenzy of pay hikes, 401(k) increases, and bonuses due to a single piece of legislation. Democrats scoff at their own peril. – <u>Feb. 5, 2018 Washington Examiner news article excerpt</u>

<u>Junk King</u> (Reno, Nevada) -- Purchase of additional truck; increased hiring:

These provisions allow job creators to save money on a new oven, delivery vehicles or added storefronts the moment they buy them. Perhaps more importantly, small business owners are left with more resources for new hiring, wage increases and bonuses.

For my own business, an environmentally friendly debris, clutter and junk removal franchise in Reno, tax savings will translate to hiring more workers and investing in another truck to keep up with demand.

If there's one thing I've learned since opening Junk King three years ago, it's that success in my business is also indicative of the economic health of the Greater Reno area. When homes and commercial property are sold, or families and businesses decide to upgrade their spaces, they need junk removal services. Just as the 2018 tax cuts will allow me to invest in more employees and new equipment, they also give American families the leg up to finance the projects they had once put off under harder economic times. -- Jan. 26, 2018 Nevada Independent op-ed excerpt by Brian Cassidy, owner of Junk King

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<u>Kalb Industries of Nevada, Ltd.</u> (Las Vegas, Nevada) – Pay raises for employees who have been with the company three months or longer:

We received a tax cut from the bill that Congress passed last night and as part of our family, we would like to pass along some of that savings to you all. On your next payroll check, all employees that have been here more than three months will receive a raise on their next check. Again thank you all for all the hard work, and dedication this year. – <u>Dec. 20, 2017 note to employees</u>

Kauai Cattle LLC - Employee bonuses

<u>Keg Creek Brewing</u> (Glenwood, Iowa) – Expanding operations, purchasing new equipment:

"A small brewery in Glenwood, Iowa, in Mills County called Keg Creek is expanding their operations and investing in new equipment as they grow." – <u>June 11, 2018, Rep. David Young statement on U.S. House Floor</u>

<u>Kevin-Charles Furniture</u> (New Albany, Mississippi) – 5% employee pay raises, new facility investments:

Kevin-Charles Furniture in New Albany opened its doors in 2002 with just six employees. The New Albany-based furniture manufacturer has grown to 65 employees. Company President Rusty Berryhill said 2018 is going to be a good year for the company and its employees because of the new tax law. Kevin-Charles Furniture will be among the companies in Mississippi and across the nation who will have their corporate tax rate reduced from 35 percent to 21 percent.

The tax credits available for investment in equipment will make it possible for the company to purchase additional machinery. "We're really excited about the tax bill and what it is going to do for our operation," Rusty said. "I applaud the efforts of Congress to build back a business climate that makes it easier to invest in our people and facilities."

Additionally, the tax savings made it easier for Kevin-Charles Furniture to give employees a five percent pay raise. Carol Crisel, a seamstress for Kevin-Charles Furniture, has worked at the New Albany operation for 15 years. She and her husband are helping to raise two of their grandchildren. Carol said she is thankful that the new tax law made it possible for the pay increase. Doubling the child tax credit from \$1,000 to \$2,000 for each child is also going to be a tremendous help. — <u>January 9, 2018, Rep. Trent Kelly letter excerpt</u>

Kimmins Contracting (Tampa, Florida) – \$1,000 tax reform bonuses to employees:

"With the Trump tax cuts, I was able to put 80 percent of our savings back into the pockets of my team members. Lowering taxes, cutting regulations and focusing on how to help businesses succeed is what what we'll need to continue to grow our state's economy," said Williams.

Williams announced that, with the money he saved from the tax reform, he gave each of his employees a \$1,000 bonus this year, while continuing to invest in equipment for his business. – April 6, 2018 Adam Putnam for Governor press release excerpts

<u>Koehler Flooring, Inc.</u> (Green Bay, Wisconsin) – This family carpet and flooring company gave \$1,000 bonuses to seven full-time employees:

"The tax reform bill is a huge win for the USA and will have positive effects on our floor covering business. Our customers have more capital to use for expansion and remodeling which is great news for all construction trades. There is more work to be done on the tax code but it's nice to see this recent reversal on punishing success. My crew was very happy to receive their tax reform good news." – David Koehler, President.

Kramerica Properties (Merced, California) – This small family-owned company gave each of the six employees a \$2,000 tax reform bonus:

My employer Kramerica Properties, a small family owned company gave each employee \$2,000 once this tax bill was signed by our President. In fact, on election day, the owners gave us the day off and once Trump won the election, we got the whole weekend off and paid for. Only having 6 people employed, it is much easier and fun to celebrate these "small crumbs".

I would also like to add that instead of the office listening to music station, we only listen to KMJNOW conservative radio, & the best part is all employees are Hispanic & love calling to the radio station. Hispanics for Trump. – M. Alcaraz, Kramerica Properties

<u>Kris-Tech Wire</u> (Rome, New York) – Expanding operations, purchasing new equipment:

On the tour, Graham Brodock the President and CEO informed Rep. Tenney that Kris-Tech Wire has reinvested in the company as a result of the Tax Cuts and Jobs Act. Kris-Tech is building an addition and acquiring new equipment-thanks to the newly created ability to write off equipment charges. Kris-Tech has over 400 employees and a deep commitment to continuing to invest in the facility and employees here in Rome. – <u>August 2, 2018, Rep. Claudia Tenney press release excerpt</u>

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Landmark Reporting, Inc. (Orlando, Florida) – \$500 bonus checks for all three employees:

"I own a small business in Orlando, Florida with three employees. It is a business that I DID BUILD and have owned and operated for over 35 years. After I saw the increase in take-home pay in all of our paychecks after President Trump's tax cut implementation, I wrote bonus checks of \$500 each to my employees. On the Memo line, it's labeled 'President Trump Tax Cut Bonus.' – Candy Morgan, owner, Landmark Reporting, Inc.

<u>Land & Co.</u> (Wyoming, Michigan) – \$1,000 bonuses for full-time employees; \$500 bonuses for part-time employees; \$250 bonuses for seasonal workers:

Land & Co., which operates 19 apartment communities in West Michigan, announced it will give its employees a special bonus of up to \$1,000 in response the federal tax cut legislation signed recently by President Donald Trump.

"Land & Co. believes the Trump Tax Cut has generated a more optimistic vision for the future of business in West Michigan and the United States of America and wants their wonderful employees to be a part of and share in that vision," the company said in a statement attributed to its owners, Roger Lucas and Dan Hibma on Monday, Feb. 5.

Land & Co.'s 151 full-time employees will each get \$1,000; its 17 part-time workers will get \$500 and its nine seasonal workers will each get \$250. – Feb. 5, 2018 Mlive.com article excerpt

<u>Lazy Magnolia Brewery</u> (Kiln, Mississippi) – Provide employee benefits, give employee promotions, and complete facility upgrades:

Known for its Southern Pecan Nut Brown Ale, Lazy Magnolia opened in 2005 and is the oldest packaging brewery in Mississippi. With the money saved from the tax cut, Henderson said the brewery has been able to improve benefits for employees, convert two part-time jobs to full time and improve the brewery's taproom. - <u>June 2, 2018 CNN article excerpt</u>

Lee Container Company (Homerville, Georgia) – Purchase of new equipment, business expansion:

"Lee Container Company in Homerville, which I visited a couple of weeks ago, said the Tax Cuts & Jobs Act will enable them to purchase more equipment and grow their business." – <u>March 20,</u> 2018, Rep. Buddy Carter statement on House floor

Leak Sealers (Lumberton, Texas) – Bonuses to its 100 employees:

"Female-owned engineering company Leak Sealers says it's handing out bonuses to its 100 employees, joining major retailers like Lowe's and Walmart Inc. that are investing in workers after Congress approved a tax cut that will help businesses." – Feb. 8 2018, The Beaumont Enterprise article excerpt

Lewis & Clark Brewing Co (Helena, Montana) – Hiring new employees:

At Lewis and Clark Brewing Co., Pigman expects to save \$25,000 this year because of the provision in the tax reform that he said brewers like him have been working to get for three years.

The money is going to hiring — an employee was brought on last week and Pigman is looking for two more full-time positions each in production and sales. - <u>May 6, 2018 Helena Independent</u>

Record article excerpt

<u>Liberty Landscape Supply</u> (Jacksonville, Florida) – Expanding operations and services offered to customers, hiring a new employee:

Mike Zaffaroni calls the newest piece of equipment at his landscaping company in Jacksonville, Florida, his "Tax Cut Truck."

He had long wanted to expand the services he offers to his customers and says the tax cuts President Donald J. Trump signed into law six months ago were the motivation he needed to buy the \$80,000 truck and forklift.

"Without the tax cuts, we're not so sure it would have been the right move for us financially," he said.

Under the new tax law, Mr. Zaffaroni will be able to write off the entire cost of the purchase this year. Along with the lower tax rates and other benefits of the law, he says his accountant estimates he'll save 7 percent to 10 percent on his taxes this year. That's a big saving for a small company like his, and it's money he'll reinvest in his business.

"We're going to be able to expand, we're going to add a product line, we'll be able to deliver more materials than we were able to before," Mr. Zaffaroni said. "We've actually already hired another driver, so that also adds another job."

I toured Mr. Zaffaroni's company, Liberty Landscape Supply, soon after he was named Florida's National Small Business Person of the Year, and just days after the truck was delivered.

"It makes it very real," he told me. "A lot of America doesn't really understand the implication these tax cuts have on each individual small business." – <u>June 29, 2018, White House article</u> <u>excerpt</u>

Lima Pallet Company (Lima, Ohio) – Pay raises, new jobs, purchase of new equipment:

Lima business owner Tracie Sanchez said the tax cut has helped her business. Now she's adding 15-20 jobs and finishing a half a million dollar expansion project.

"Within probably the first week, we ended up giving all of our employees a raise, which has been much needed," said Sanchez, president, and owner of Lima Pallet Company. "We haven't been able to do that for several years in a row. We also invested in some equipment. We hope to have that hooked up here within the next 30 days."

Portman said growth can already be seen and more is expected. – <u>March 26, 2018 WLIO News</u> article excerpt

<u>Loon Liquor</u> (Northfield, Minnesota) – Because of the Tax Cuts and Jobs Act, the business was able to reinvest in the community and buy more equipment:

Mark Schiller of Loon Liquor in Northfield also that the tax break has enabled his distillery to expand its business dramatically, which he's reinvested in the local agriculture community and other local businesses. If the tax break goes away, he says it would force him to cut back planned investments significantly.

"This tax break enabled us to invest more in local agriculture, more in our inventory, more in barrel aging our spirits, which is important for future profitability, and more in equipment," he said. "If it goes away, that will dramatically impede our business growth or our ability to invest in growth." – Faribault Daily News

Lupo's Meat Plant (Endicott, New York) – Increased wages, ability to maintain healthcare coverage:

Company President Sam Lupo says recent tax cuts have allowed the business to raise wages and maintain healthcare.

He says maintaining a small business all comes down to building strong employees.

"Our long-term employees see that, they feel it, they've taken ownership, so then when we have new employees come in, they're taking those employees under their arm, and they're saying,

'hey, we're more than just a spiedie company, we're involved in our community," said Sam Lupo, Sam A. Lupo & Sons President.

The plant has been in businesses for more than 60 years and currently has 45 employees. – <u>May</u> 4, 2018, Spectrum News Article Excerpt

<u>Lyon Distilling Company</u> (St. Michaels, Maryland) – The owner said that the distillery used savings from the Tax Cuts and Jobs Act to double locations, create new jobs, and invest in new equipment:

I mean, in the last two years every distillery I know has taken the savings from this tax cut and reinvested in their team, in their equipment, expanded, doubled locations. Lyon Distilling has grown ten times in size alone in the last two years. – Dec. 5, 2019, WMAU radio show.

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Mack Molding (Arlington, Vermont) - Major facility upgrades:

Mack Molding, an injection molder and contract manufacturer based in Vermont, announced this week that it is investing \$5.4 million to upgrade two existing facilities in response to "favorable tax changes" and a surging economy. — July 16, 2018 National Association of Manufacturers article excerpt

<u>Magellan Transport Logistics</u> (Jacksonville, Florida) – Expanding facility operations, hiring more employees:

"Just last month, Mr. Speaker, I toured Magellan Transport Logistics, a service-disabled, veteranowned logistics company in my hometown of Jacksonville, Florida. They are adding at least 100 new jobs in the next 5 years and were able to acquire a new 47,000- square-foot facility. During the tour of the facility, we were told by the company's CEO that this expansion is a direct result of the tax cuts that the business received from the Tax Cuts & Jobs Act. This is just one example of the differences that these cuts are making to improve the way of life for countless Americans in Florida and across the Nation. I have heard from many small businesses throughout my district

who are thriving unlike never before because of these landmark reforms." – <u>May 17, 2018, Rep.</u> John Rutherford statement on U.S. House Floor

<u>Market Garden Brewery</u> (Cleveland, Ohio) – The tax cuts allowed the brewery to add new jobs and invest more in their facility:

Sam McNulty, co-founder of multiple Cleveland brewery/restaurants including <u>Market Garden</u>

<u>Brewery</u> and <u>Bar Cento</u>, credited the tax break with helping his operations expand at an accelerated rate, "which in our case meant several million dollars of investment in our facility as well as the creation of a large number of full-time positions."

Not having certainty for the tax cut beyond next year could stymie other, more long-term investments.

"As in life, so it goes in business, where if the future is uncertain, you are more likely to be less secure and optimistic and thus more conservative and frugal," McNulty said. "There's not a bank on the planet that will finance a business that has only a one-year lease. And so a one-year extension is appreciated, but it is not enough to really fuel this growing industry and reach the full promise of the economic benefits of local craft beer." – Dec. 17, 2018, Crains Cleveland article.

Marlin Steel (Baltimore, Maryland) – Increased workforce by 10 percent, new investments in machinery:

At Marlin Steel, which only buys American steel and exports to 39 countries, we have already done just that. We increased our workforce by 10 percent to manage more than \$1 million in new USA-made equipment. Tax reform gave us the confidence to make these important investments — investments not just in our company but in the lives of hardworking Marylanders. One of the machines we bought makes products here in Baltimore that we will export to Mexico two times a week.

Our existing employees are also better off, given that tax cuts mean they are taking home more money in their paychecks. It's a little extra security after years of economic anxiety and uncertainty. One of our employees put the savings toward buying his new house. Some of our new employees hired since tax reform have also achieved important life goals: One bought a car;

another moved to a new apartment; and a third is able to pay off debt, support his daughter and move to a new apartment. - June 21, 2018, Baltimore Sun article excerpt

<u>McFarland Interiors</u> (St. Charles, Missouri) – Upgrade equipment, invest in new product lines, hire more contractors:

For small business like mine, we were granted a new 20 percent tax deduction. This means we can protect 20 percent of our earnings from taxation. I agree with the respondents of a recent <u>small business</u> survey conducted by Bank of America that this tax code provision is a "game changer."

With these added funds, I am able to upgrade my equipment, invest in new product lines and hire more contractors. According to <u>a list</u> compiled by Americans for Tax Reform, I am one of just hundreds of businesses across the country to reinvest its tax code savings into its employees. No wonder small business and consumer sentiment are pivoting around all-time highs as both groups have more cash on hand because of these tax cuts. — <u>August 23, 2018, Kansas City Star article excerpt</u>

Metallix (Shrewsbury, New Jersey) – Employee bonuses, investing in business growth:

First order of business? Giving each of Metallix's 98 workers a \$1,000 bonus, an unexpected surprise that came just days after tax reform took effect.

"From the outset, the company wanted to share the benefits of tax reform with our employees," said Maria Piastre, president of Metallix. "On February 14, every employee received a net \$1,000 after-tax bonus in response to tax reform. Coming so soon after our usual end-of-year bonuses, it was completely unexpected by Metallix employees, and we were all very happy to receive it."

Metallix wasn't shy about tying these bonuses directly to tax reform. Each employee also received a letter from Metallix owner Eric Leiner, who explained that tax reform was going to mean a big boost to the company—and that he wanted to make sure employees were receiving their share of the good fortune. Metallix employees clearly took this sentiment to heart.

Piastre said that, months after the bonuses were given out, many employees still had Leiner's letter hung proudly at their desks.

Piastre also explained that Metallix was using some of the benefits of tax reform to grow their business—and that significant investments were now more feasible because the company's taxes had been so substantially lowered. – <u>August 2, 2018, National Association of Manufacturers article excerpt</u>

Mid-AM Metal Forming (Rogersville, Missouri) – Bonuses for 140 employees:

Mid-AM Metal Forming is giving its 140 employees cash bonuses.

The local company is one of many companies, like Jet Blue and AT&T, giving employees a bonus because of the tax law reform.

"Mid-AM Metal Forming is excited about the positive implications the tax reform package will have both on the manufacturing industry and its employees," President Steve Johnson said in a news release. "We have very dedicated employees that assist in making us a success. We are excited to surprise all of them with this reward."

The company does metal stretch forming, bending, metal fabrication and painting services, according to the news release, serving aerospace, automotive, marine and architectural purposes. – <u>Jan. 6 2018, OzarksFirst.com article excerpt</u>

<u>Middle Ages Brewing</u> (Syracuse, New York) – The Tax Cuts and Jobs Act allowed the company to reinvest in employees and equipment:

"For us it completely went back into the business or reinvested into employees or equipment," said Isaac Rubenstein, the director of production at Middle Ages Brewing. "It was huge."

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Newer breweries have been saving a few thousand dollars a year. Middle Ages has been saving about \$20,000, so they're on edge about losing the tax relief.

"It would be devastating," said Rubenstein. "Plans for next year might have to change, redo the budget a little bit. Some equipment that's on the list might get crossed off. It might be a part time employee. It would be really bad." – Dec. 18, 2019, Spectrum News article.

<u>Miles Fiberglass</u> (Oregon City, Oregon) – Hiring more employees, increasing wages, implementing profitsharing bonuses for existing employees:

Lori Miles-Olund, who is the president of the family-owned business that her father founded in 1963, explained how Miles Fiberglass plans to pass along the benefits to its employees:

"We increased our starting wage by 9 percent, which bumps everyone up the chart," Miles-Olund said. "We've also implemented a new training program, 'Learn to Earn.' Every time employees learn a new skill, they get an hourly pay increase of \$1.00, \$1.50."

She reported that, even as expenses like health insurance have gone up on the employer side, tax reform means that Miles Fiberglass will not be passing those added expenses along to its employees. And, since many employees commute from more than an hour away, Miles Fiberglass is also helping make these long commutes more affordable, providing a flat-rate gas stipend.

"We also anticipate implementing our bonus program again this year," Miles-Olund said, noting that it had previously been on hold for quite some time due to the economic climate. Once implemented employees will start receiving a quarterly profit-sharing bonus, meaning that, as Miles continues to succeed, employees will directly benefit.

Miles Fiberglass also plans to expand its facilities and workforce dramatically. "We anticipate our sales to double this year due to the economic climate," Miles-Olund told the National Association of Manufacturers (NAM), adding that demand for composite component parts is "far more than we'd seen in the past." — June 1, 2018, National Association of Manufacturers article excerpt

Mincey Marble (Gainesville, Georgia) – Bonuses of up to \$1,000 based on length of service:

"As the owner of a family business, I want to share how tax reform is benefitting Americans at every level. Companies big and small are passing along tax savings to the workers who help build

our economy. I hope that the bonuses Mincey Marble is providing encourage other businesses in our great state to pay it forward, because the Tax Cuts and Jobs Act is the kind of meaningful change that can help transform communities by bringing relief to American workers and families," said Mincey Marble President and CEO Donna Mincey.

Employees at Mincey Marble will receive bonuses of up to \$1,000 depending on their length of service with the company. Even employees hired this year will see a bonus, and the checks are scheduled to arrive during the week of Valentine's Day as a sign of the company's appreciation for its associates. – Jan. 31 2018, press release

<u>Mississippi River Distilling Co.</u> (Le Claire, Iowa) – The owners of the distillery said that the Tax Cuts and Jobs Act helped create new jobs:

Both Quint and Ryan Burchett, co-owner of **Mississippi River Distilling Co.** in Le Claire, said the tax cut — formally called the Craft Beverage Modernization and Tax Reform Act — has helped their businesses add full- and part-time jobs.

Cedar Ridge currently has 24 full-time and 28 part-time employees and, Quint said, now that he's "optimistic" the liquor tax cut will be extended, he plans to make two new job offers over the next two weeks.

Burchett said Mississippi River Distilling had three full-time and five part-time employees in 2017, before Congress approved the liquor tax cut as part of the broader Tax Cuts and Jobs Act. – <u>Dec.</u> 18, 2019, The Gazette article.

<u>Mooneyhan's Auto Service</u> (West Columbia, South Carolina) – Hiring new employees, business expansion:

Since then, small businesses across the Second District are expanding and creating jobs.

Bill Mooneyhan, of Mooneyhan's Auto Service in West Columbia, announced he is adding a new bay on to the shop and hiring additional employees. – <u>February 21, 2018, The Lexington Ledger</u> <u>article excerpt</u>

Move It Or Lose It Moving LLC – employee bonuses.

<u>Mowbility Sales & Service</u> (Pella, Iowa) – The owner said that she was able to save around \$40,000 from the tax bill, which allowed her to give employees raises and purchase new semitrailers:

Lana Pol's small businesses are enjoying big savings under the new tax law — at least for now.

The entrepreneur runs four small companies across lowa, including Mowbility Sales & Service, which sells agricultural equipment, and Geetings Inc., a trucking and warehousing business. Pol said she saw a drop in her overall tax burden this year thanks to the qualified business deduction, a change made to the individual tax code, available for pass-through entities. Her savings look substantial.

"We're estimating around up to \$40,000," Pol said. "By utilizing that, we gave our employees raises, knowing that was going to help us for taxes this year."

Pol said she also utilized Section 179 expensing to write off a major purchase of new semitrailers
— six in all, totaling \$1 million. Taxes were often a top issue prior to reform, she said. — March 18,
2017, CNBC article.

Muncie Aviation Company (Muncie, Indiana) – Tax reform bonuses for all employees:

Muncie Aviation Company will pay a bonus to all employees during the first week of March, "due in part to the Trump (Tax Cuts and Jobs Act of 2017) and in part to the record economic results posted by the company for 2017," the company announced this week.

"The company believes that the favorable business climate will increase opportunities in the coming years," a release stated. A reception for the employees/owners will be held immediately after the awarding of the bonus at Merk's restaurant, which is located in Muncie Aviation's administrative building at the Delaware County Regional Airport.

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The company employs 55 full-time and eight part-time people. – <u>March 2, 2018 Star Press article</u> <u>excerpts</u>

MusicNotes (Madison, Wisconsin) – Salary increases for employees:

The new year brings a new salary increase for all 55 employees at Musicnotes, Inc., the worldwide leader in digital sheet music based in Madison, Wisconsin. Effective January 1st, the 3% salary increase is tied specifically to corporate tax reform and is in addition to Musicnotes' existing annual raises to eligible employees.

"We're genuinely appreciative of our loyal and gifted team at Musicnotes and we are thrilled to share the benefit of lower corporate taxes with them," said Executive Chairman, Tim Reiland. "It's the right thing to do and it's also smart business."

After a strong 2017 sales performance, Musicnotes was named to the Internet Retailer Top 1000 list for the 13th straight year in 2017 and garners over half of the worldwide digital sheet music market, according to traffic statistics from SimilarWeb. The company has sold products to over six million customers since 1998.

"Musicnotes has paid a full corporate tax rate over the past several years," indicated Reiland.

"Beyond the Jan 1 salary increases, we will accelerate hiring plans and also have increased flexibility regarding technology projects and investment opportunities in 2018 and beyond." – Jan. 8 2018, MusicNotes press release

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Nine Line Apparel (Savannah, Georgia) – Employee bonuses:

"The bonuses range from \$500 to \$20,000" – March 28, 2018, Rep Buddy Carter video excerpt

Northco Products, Inc. (Albany, New York) – This small business was able to hire one new employee, give all employees bonuses ranging from \$100 - \$971 after taxes; the company is also investing in a new building:

The opportunity to do better for our employees and business was an exciting event. We took a leap of faith that congress would pass the historic tax reform. In doing so, we were able to hire one new employee, and give all of our employees bonuses including our intern, who is involved in a local high school's program for students with autism. These bonuses varied from \$100\$ to \$971 (after tax based on the duration of their employment with us. On top of this, we decided to

invest in a new building and name for the business. The building we chose is the former headquarters of our family business. Moving into this new building will provide our employees with more space and higher quality work environment and location. The name we chose also ties in with our roots as a successful and respected family business. The Historic Tax Reform presents us with the opportunity to rebuild a once great family focused business, Standard Copy - AJ Crandall, President Northco Products, Inc

Northeast Vapor Supplies (Old Saybrook, CT) – Bonuses of between \$50 - \$300 for the five employees.

Northwest Motor Services (Longview, Washington) – Raising pay and hiring new employees:

A few weeks ago, I visited Northwest Motor Services in Longview – a local business that employs 33 people and repairs industrial motors for factories and industrial facilities. Their outlook on new opportunities was far more optimistic than what I've heard from local employers in years. They'd just given their employees raises, and were excited about additional business that may stem from tax cut-driven economic growth – and hiring more people as a result. - July 9, 2018, Rep. Jaime Herrera statement on the House floor

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<u>Ole Smoky Distillery</u> (Gatlinburg, Tennessee) – Bonuses for non-senior management employees, purchasing new equipment, opening a new distillery, hiring new employees:

"We are very supportive of the new tax programs, as they are providing an opportunity for us to further invest in our team and business activities," said Robert Hall, CEO of Ole Smoky Distillery. "We greatly value all our very talented employees, and are always striving to do what is best for them and the surrounding community. We will be using some of our tax savings to reward many of these hardworking individuals, as well as increasing our investment in new business endeavors. We couldn't think of a better day to make this announcement."

The moonshine distillery will be using some of the tax cut savings to provide bonuses for all employees below senior management, proportional to their tenure with the company.

Additionally, because of its rapid business growth, the company has created many more jobs, particularly in East Tennessee, and plans to continue that growth by investing further in its Sevier County distilleries and expanding its footprint to Nashville, where it plans to open a 4th distillery and retail/entertainment location in the fall. New equipment has already been installed at the company's largest distillery, the Holler, in order to expand production capacity. More equipment is on order for its Pittman Center bottling facility to continue the capacity expansion of that facility. – April 17, 2018, Ole Smoky Distillery press release excerpt

Omaha Track (Omaha, Nebraska) – \$500 bonuses:

Smaller corporations such as Omaha Track have reached out to let us know that they too are sharing the benefits of the Tax Cuts and Jobs Act with employees," said Rep. Don Bacon. "The 200 employees of Omaha Track will each receive an extra bonus of \$500 as a result of the tax reform. That's not crumbs to hard working middle class families."

The extra bonus is in addition to the semi-annual bonus Omaha Track employees receive in March. The tax reform includes 100% expensing of new equipment purchases and lower overall tax rate on corporations, which will also enable Omaha Track to double their planned Capital Budget for new equipment purchases in 2018, and their planned new hiring from around 15 new employees to 60 new positions.

Omaha Track will also benefit from the new tax rate for larger "C" Corporations, because their main clients and customers are larger railroads and their suppliers, who are expected to increase their capital budgets as they have more cash to put to work building their rail and service networks. – March 9, 2018, Rep. Bacon Press Release

One Coastal Bend (Corpus Christi, Texas) – The tax cut allowed the brewery to create new jobs and buy more equipment:

One Coastal Bend craft beer brewer is breathing a sigh of relief after Congress decided to extend a federal tax cut.

Nueces Brewing Company, co-owned by Brandon Harper, opened back in June with help from the Craft Beverage Modernization and Tax Reform Act. The Reform Act allows breweries a cut in the amount of taxes paid on the first 100,000 proof gallons. A temporary excise tax cut was set to expire on Dec. 31.

Harper said Congress agreed to extend it for another year. Harper will continue to be taxed \$7 on every barrel of beer he produces instead of \$14.

"The last thing we want to have to do is to raise our prices. We want to be able to keep operating, provide great beer at affordable prices. It's hard for us to compete with the big boys," Harper said.

According to Harper, thanks to that tax cut he can now buy more equipment and hire more people. – Dec. 17, 2019, KIIITV article.

<u>Our Town America</u> (Clearwater, Florida) – Raise wages, hire new employees, and purchase new equipment:

There's no small business owner I talk to who isn't thankful to be able to protect one-fifth of his or her earnings from taxes. For some marginal small businesses, it will make the difference between staying in business and closing.

My business is no different. We're using our tax cut savings to raise wages, hire new staff, and add even more features and equipment to our brand new headquarters — a 44,000 square foot office building in Clearwater. — April 29, 2018, Tallahassee Democrat article excerpt

Overseas Hardwoods Company (Stockton, Alabama) – \$1,000 tax reform bonuses to employees.

Owl's Head Alloys (Bowling Green, Kentucky) – Hiring new employees, expanding facilities:

"Owl's Head Alloys in my hometown of Bowling Green recently announced a \$3 million expansion which would create 17 new jobs, bringing their total employment in the Second District to nearly 100 good-paying jobs. When I visited their facility in March, Owl's Head owner

and president, David Bradford, told me that the economic outlook resulting from the Tax Cuts and Jobs Act helped lead to their decision to expand. This is exactly why we passed the Tax Cuts and Jobs Act: to give American businesses the confidence to grow and expand right in our communities, and to help individual taxpayers keep more of their money." – May 8, 2018, Rep. Brett Guthrie statement on House floor

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Panhandle Cleaning and Restoration (Wheeling, West Virginia) – Purchasing new trucks and equipment:

While Panhandle is often called upon for clean-up services after national disasters, Contraguerro told Jenkins the company relies on its day-to-day operations. Their employees, trucks and equipment are called to local homes and businesses each day following water-line breaks or other incidents, and Panhandle doesn't wait for hurricanes to hit, he said.

The company plans to invest the money it receives from the tax cuts into more trucks and equipment.

"We will be reinvesting in the business," he told Jenkins. "There is a huge benefit to reinvesting."
-- May 3, 2018, The Intelligencer article excerpt

<u>Payne Trucking</u> (Fredericksburg, Virginia) – Bonuses of \$250 for employees of at least six months, \$500 for employees of at least a year, and \$750 for employees of at least five years:

"A longtime Fredericksburg-area business owner is giving 81 employees a one-time bonus as a result of the Tax Cuts and Jobs Act passed by Congress in December.

"We were so pleased with the tax relief that we got that we had to share it," said Danny Payne, head of Payne Trucking Co. "There were tremendous savings in tax relief."

Employees at the company's locations in Massaponax and Dundalk, Md., who've worked for Payne at least six months received an extra \$250 in their paycheck Jan. 26. Those who've worked there for at least a year got \$500 and those who've been there at least five years got \$750.

Senior management and part-timers weren't eligible." – Feb. 8 2018, Fredericksburg.com

<u>Pig Minds</u> (Machesney Park, Illinois) – Because of the Tax Cuts and Jobs Act, the brewery was able to create new jobs:

Illinois breweries have 26 days until a tax break expires. That's why hundreds of small businesses are coming together to ask congress for an extension.

For Shane Johnson, expanding Pig Minds in Machesney Park is going to make a huge difference in the way it does business.

"We are getting ready to expand our brewing capabilities, add a canning line so we can get a bigger footprint out and keep up with demand. We have a problem with keeping up with demand with two of our beers, especially in the summer time. This is going to alleviate that problem," said Pig Minds General Manager Shane Johnson.

One way the brewery was able to expand is with a little help saved from the Federal Excise Tax (FET) rate. The Illinois Craft Brewers Guild says since 2017, the tax break has saved breweries money by lowering the cost of barrels from \$7 each to \$3.50 each. — Dec. 5, 2019, WREX article.

Pivot Manufacturing (Phoenix, Arizona) - Purchasing new equipment:

Two high-speed machines arrived less than a month after the president signed the tax bill. The law lets Macias avoid paying federal tax on 20 percent of his company's income. – <u>May 16, 2018, KJZZ.org article excerpt</u>

PodcastOne (Los Angeles, California) – \$1,000 bonuses for all full-time employees:

PodcastOne Founder and Executive Chairman Norman Pattiz announced today that the podcast company will award all full-time employees a \$1,000 cash bonus.

Pattiz said, "There's no question that cutting the corporate Federal Tax Rate to 21% will have a positive effect on business, ours included. We want our employees to feel the direct benefit of these cuts, especially since because of their efforts we are coming off another record year in 2017. So we say, 'Thank you to our dedicated staff and job well done.'"

PodcastOne is the nation's largest advertiser-supported podcast network. – <u>Jan. 30 2018</u>, <u>PodcastOne press release</u> <u>Portland Cider Company</u> (Clackamas, Oregon) – Because of the Tax Cuts and Jobs Act, the owner was able to create new jobs and invest in new equipment:

Jeff Parish, Co-Founder of Portland Cider Company and Committee Member of the United States Association of Cider Makers: "As a cider maker, the temporary CBMTRA allowed me to purchase new equipment, hire new staff and grow my business. If the excise tax credits go away, I have to reverse those choices. We're hopeful the permanent version of the bill passes, so we can plan with certainty for a growth-future." – Feb. 6, 2019, U.S. Senate Finance Committee press release.

<u>Priority Courier Experts</u> (St. Paul, Minnesota) – Tax reform bonuses were given on Jan. 2, 2018 to employees; further, employees will receive another \$500 bonus in 2018 on the anniversary of their hire date:

Priority Courier Experts paid a "TRUMP BUMP" to each of its 80 employees on their January 2nd, 2018 paycheck. We also expanded the "TRUMP BUMP" to pay each employee a \$500 bonus on their hire anniversary date in 2018, and our hope for the future is to make the "TRUMP BUMP" Bonus permanent. – Steve Cossack, Founder/CEO, Priority Courier Experts

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<u>Quadrant Biosciences</u> (Syracuse, New York) – Because of the Tax Cuts and Jobs Act, the company is planning to create new jobs and invest in research activities"

"That money that will go directly into our research activities. And that translates into more jobs," Uhlig said. "We'll be hiring more neuroscientists, [and] we'll be hiring more programmers to help facilitate their quality research." – Feb. 27, 2018, PBS News article.

Quake Manufacturing (Fort Wayne, Indiana) – \$1,000 bonuses, enhanced insurance benefits, gym memberships:

"Quake realized there was some extra money after Trump's tax plan took over. So he decided to give it back to his 12 employees. "I've managed to add long-term disability, short-term disability, dental insurance."

Plus everyone gets a \$1,000 bonus and a paid gym membership. A nice surprise on their next check. "I want to reward the guys. Guys have been working hard. A lot of guys have been putting

in a lot of overtime. I just don't see any reason not to kick back to them." – <u>Feb. 21 2018,</u> Wane.com article excerpt

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RDR, Inc. (Centreville, Virginia) – bonuses of up to \$1,000 for all 125 employees:

RDR, Inc. A professional services firm headquartered in Centreville, Virginia with a Branch office in Southern Pines, North Carolina and individual employees nationwide is announcing that it will be paying bonuses to each of its 125 employees as a result of anticipated 2018 tax savings from the recently passed Tax Cuts and Jobs act of 2017.

It has been said that all U.S. workers would see financial benefits in February from the tax cuts that passed in December and we are determined to make this true for all our employees right now! – Jan. 19 2018, RDR, Inc. press release excerpts

RGF Environmental Group, Inc. (Riviera Beach, Florida) – \$1,000 bonuses:

"We, as a privately held manufacturing firm in Riviera Beach, Florida, will benefit greatly from the Tax Reform act recently passed. Because of this savings, we have given all our employees a \$1,000 Bonus (This is in addition to their 2017 year-end bonuses. – Sharon B. Rinehimer, Executive Vice President/General Counsel, RGF Environmental Group, Inc.

<u>Rockford Ball Screw</u> (Rockford, Illinois) - Hiring 25 new employees, expanding plant by 30,000 square feet:

Linda McGary broke ground Thursday on a 30,000-square-foot expansion at Rockford Ball Screw, the manufacturing firm her father launched in 1973 in the basement of their family home.

McGary, 56, is quick to point out that she's neither an engineer nor a skilled machinist, but she has a clear vision for Rockford Ball Screw: growth.

The company of 70 employees is looking to hire 25 more as part of the expansion — to be completed by mid-November — at its 60,000-square-foot plant in Southrock Industrial Park.

Manufacturers often green light expansions after landing a big purchase order that will outpace present capacity, but that's not the case with Rockford Ball Screw.

Fueling her company's expansion, McGary said, are lower corporate tax rates and rules under the Tax Cuts and Jobs Act signed into law last year by President Donald Trump. And Rockford Ball Screw has a promising shot, she said, at reviving a business relationship with a firm that years ago was one of its biggest customers. – June 28, 2018, Rockford Register Star article excerpt

Rod's Harvest Foods (St. Ignatius, Montana) -3-5% pay raises; base wage raised to \$11 per hour; bonuses up to \$500:

We are happy to share with our employees the anticipated tax saving for 2018 realized by the Tax Reform bill recently passed by the US Congress and signed by President Trump. We are excited about the benefits it will provide for our country's economy, our store, and our employees. As a result of the tax savings expected in 2018, we will be passing this savings on to our employees. We will be raising wages 3-5% and entry wage to \$11 an hour (non-student). Also, please accept this bonus as a gesture of appreciation for your hard work and loyalty to Rod's Harvest Foods. You are our most valuable resource! — Rod Arlint, Rod's Harvest Foods, note to employees

Royal Hawaiian Heritage Jewelry (Honolulu, Hawaii) – The company will open additional retail locations:

Royal Hawaiian Heritage Jewelry has been in business for about 40 years.

And owner Jackie Breeden is hoping a sweeping tax overhaul approved by Congress and headed to the president's desk will help her expand operations beyond her stores at Pearlridge Center and on Bishop Street, and a single neighbor island outlet in Kona.

"I'm from Kauai so I would like to open up a shop back on the island of Kauai and on the west side of Honolulu as well, and be back in Maui. Before we were on all the islands," she said. – Dec. 21 2017, Hawaii News Now article excerpt

<u>Russell Marine LLC</u> (Channelview, Texas) – Increased pay by an average of 10 percent, gave \$900,000 in bonuses, purchased \$1.8 million in new equipment, green lighted a new company headquarters:

This Houston-based marine construction business, has already been able to purchase new equipment because of tax reform and expects to see record-setting revenue of about \$90 million following new tax law.

"This will be our best year ever" – Russell Inserra, Owner

Bonuses: totaling \$900,000

Pay Raises: 10 percent raise on average

New Equipment: \$1.8 million, 440-ton crane, the largest floating rotating crane in Texas - May

7, 2018, Woodlands Online article excerpt

<u>Russian River Brewing Co.</u> (Windsor, California) – Because of the Tax Cuts and Jobs Act, the owner is planning on using the savings to buy "a freakin' generator."

Russian River Brewing Co. in Windsor would save about \$140,000 next year from the federal excise tax break if it produces up to 40,000 barrels, co-owner Natalie Cilurzo said.

"Guess what we will probably spend that on? A freakin' generator," Cilurzo said in a text, referencing backup costs incurred from the October PG&E power shut-offs and the possibility the brewery will buy instead of rent a generator for next year's wildfire season. – Dec. 18, 2019, Sonoma News article.

<u>Sabel Steel</u> (Montgomery, Alabama) - Expanding facilities, hiring new employees, pay increases for current employees:

Montgomery, Alabama's, Sabel Steel is investing heavily in expanding its facilities—which means new jobs, new investment and large pay raises for most of its 230 employees across the South.

"When you're a business, there are a lot of things to consider," said Keith Sabel, president and CEO of Sabel Steel. "Taxes are a large part of it."

Because the tax rate for companies like Sabel Steel—a family-owned steel distributor—has been lowered under tax reform, Sabel is able to maximize the benefits for his company.

First on the list? Rewarding the employees who work hard every day to make Sabel Steel successful.

"We gave a raise to everyone across the board," said Sabel. "We improved everyone's pay. We have incentives for as many workers as possible. If they meet or beat expectations, we're making sure they're rewarded."

"We have quality perks," Sabel added. "Good insurance. Good benefits. We're constantly trying to improve, and now we're able to. Morale is very good. We're a family business, and we run it like a family business—where we take the time to get to know people, their families. I try to look out for my employees all the time."

But Sabel Steel's current employees aren't the only ones who will benefit from tax reform and the booming economy. Sabel Steel also plans to reinvest its tax reform savings in its business by

expanding and upgrading facilities in Newnan, Georgia, and Baton Rouge, Louisiana, and adding new equipment that will make its facilities more productive and innovative. Sabel also cites a new plasma machine it purchased for its plant in Theodore, Alabama—a machine that offers smoother and more efficient steel-cutting techniques. It also plans to make further upgrades to its equipment as needed.

To staff the expanded and upgraded facilities, Sabel Steel plans to hire more workers. Its recruitment effort focuses on talent, passion and integrity because Sabel Steel knows that, by starting with solid employees, it can train them on-site and equip them with the skills to do the jobs that the company needs. – <u>July 11, 2018, National Association of Manufacturers article</u> excerpt

<u>Sail Loft</u> (Dartmouth, Massachusetts) – \$500 bonuses for full-time employees; \$200 bonuses for part-time employees. Together with affiliated restaurants The Gateway Tavern, The Stowaway, Duck Inn Pub, and Speedwell Tavern, the bonuses went to 93 employees.

All of the partners expressed the same reasoning for the bonuses, according to the release. They were happy to be able to share the tax savings by investing in their workforce. They recognize their people as their most important asset. They viewed the payouts as a way of giving back to their staffs, thanking them for everything they contribute to their organization's success. The thought process was that the bonus checks will also benefit the local communities through employees spending more, boosting the area economically, according to the release. – Feb. 16, 2018 Wicked Marion Local article excerpt

SALUS (Manitou Springs, Colorado) – Hiring a new engineer, equipment deductions:

"For our business, pennies add up," Jerell Klaver, co-owner of SALUS, a 14-year old business that produces health and beauty products, said in a recent article on app.com. "If I can save a penny, it gets big really fast." Taking advantage of the future deduction on equipment purchases, Jerell and Elissa Klaver did the math and hired an engineer to help make new manufacturing

equipment for their company. All told, the couple expects to save between \$500,000 and \$1 million annually under the new law. - April 18, 2018, Capital One blog post excerpt

<u>Sergio's Cuban Cafe</u> (Miami, Florida) – The Tax Cuts and Jobs Act allowed the business to create new jobs and benefits:

Mr. Rodriguez. It's been amazing. We were-I'm a son of Cuban immigrants that fled Cuba in the early 1960s. And thanks to this country, here we are. We-thanks to the strong economy and the tax cuts, our employees have-are benefiting from higher wages, bonuses that they weren't able to receive before; benefits that they weren't able to receive before.

We, as a company, are-have currently two restaurants out of the 25. We're currently building three more. But thanks to the tax cuts, that expansion is going to accelerate, and hopefully, soon, we'll be able to create an extra 500 jobs thanks to all. – April 15 roundtable in Burnsville, Minnesota.

<u>St. Augustine Distillery</u> (St. Augustine, Florida) – The distillery used savings from the Tax Cuts and Jobs Act to invest in new equipment.

With a steadily increasing demand for their products and a significant tax cut bolstering their bottom line, the St. Augustine Distillery recently expanded its production capability by purchasing a variety of new distillation equipment.

For the St. Augustine Distillery, which produces between 40,000 and 45,000 gallons a year, the tax cut meant a savings of approximately \$200,000 a year. With a sudden boost to their revenue, the distillery decided to reinvest in their business by purchasing distilling equipment such as three additional incremental fermentation tanks and a new, 3,000-gallon mixing tank, a new mill and an auger system for their mash tank.

"This is a very capital-intensive industry," said Mike Diaz, co-founder and CFO of St. Augustine Distillery. "The only way to expand your business is to invest in your equipment." – October 31, 2019 Jackson Business Journal

Sewickley Spa (Sewickley, Pennsylvania) – Pay raises; increased capital expenditures:

For the past decade, Sewickley Spa's 13 employees didn't receive annual raises.

With economic pressures forcing cuts at the business since the Great Recession of 2007-09, owner Dorothy Andreas said she couldn't afford pay hikes — though she still managed to provide a bonus every Christmas.

But on Dec. 20 — the day Congress gave final approval to the Tax Cuts and Jobs Act — Ms. Andreas decided to "pull the trigger" on raises of 2 percent to 5 percent and bonuses that averaged 2.5 percent.

"My staff needed a morale booster," said Ms. Andreas. She welcomes the federal tax changes because she expects them to translate to savings she can pump back into spending for new equipment and at least two more employees.

In recent years, her luxury spa — which offers massages, facials, and other salon treatments for men and women — has delayed investments in things like updated computer systems and pedicure chairs.

"I just want to put it all back into my company," she said. "It feels like the government wants to see small business succeed and it's like a breath of fresh air into a very stale climate." – <u>Feb. 5</u>
2018, Pittsburgh Post-Gazette article excerpt

<u>Sheely's Furniture and Appliance</u> (North Lima, Ohio) – \$1,000 bonuses for full-time employees; \$500 bonuses for part-time employees; expansion of retail store:

Over 140 employees for a local furniture store will feel their wallets get a lot bigger.

Sheely's Furniture and Appliance President and CEO, Dale Sheely Jr. announced the bonuses Tuesday morning.

The cause — tax reform, a growing retail footprint, and creating a better working environment for employees.

The bonuses will be given throughout the first quarter of 2018. Full-time employees will receive \$1,000 in cash and part-time employees will get \$500.

The store also announced a 4,500 square foot expansion to make Sheely's Bargain Bonus center.

The new space will offer exclusive purchases. – Feb. 20, 2018 WKBN 27 report

Shelton's Farm Market (Niles, Michigan) – Employee bonuses:

"I was at a small, little almost farmers market, multigenerational market down in Niles, Michigan, just north of Notre Dame, Shelton's Farm Market. They have 83 employees. The owners gave every employee there a bonus. I talked to one of them who literally stocks the shelves. He got \$600. He said: You know, Mr. Upton — I said: Call me Fred — He said: This wasn't just crumbs. This made a real difference. I said: What are you going to do with that \$600? He said: You know, my wife has cancer, and I bought her a new dress. He was so excited that that increase in the take-home pay was actually going to do some real benefit for him and his family." — March 7, 2018, Rep. Fred Upton statement on House floor

<u>Sheffer Corporation</u> (Cincinnati, Ohio) – \$1,000 bonuses for all 126 employees:

U.S. Senator Rob Portman (R-OH) today visited Sheffer Corporation, a premier cylinder manufacturing business based in Cincinnati, to tour the facility, meet with employees, and take part in the announcement of the business's reinvestment into its workers. Sheffer Corporation announced that all 126 employees will be given \$1,000 bonuses with the money the business expects to save as a result of the recently-signed tax reform law.

"The historic tax cuts that recently became law are already helping make a difference for middle-class families, creating more jobs, and increasing wages for Ohio workers," said Portman.

"Providing tax relief for middle-class families and reforming our business tax code to create more jobs and higher wages is long overdue, and I was proud to play a significant role in helping craft this law. I'm pleased that we're already seeing a positive response as employers like Sheffer Corporation reward their workers with higher pay and bonuses—and increase their investments in their businesses and their communities. With the kinds of pro-growth reforms in this tax reform law, I expect this trend to continue in Ohio and across the country."

"It was truly an honor to host a visit today from Senator Rob Portman," said Sheffer Corporation President & CEO Jeff Norris. "Senator Portman along with his colleagues and President Donald Trump have been instrumental in bringing forward historic and new tax relief for American companies and for the American people. For many years, business owners have voiced concerns about the burdens associated with high taxes and over-regulation. It is my hope that others will follow and show support for Senator Portman and President Trump as they fight to lower our tax

burdens and reduce regulations." – <u>Jan. 2, 2018 press release from the office of Senator Rob</u> Portman (R-Ohio)

Shortway Brewing Co. (Newport, Connecticut) – Increasing wages and hiring new employees:

Mr. Shortway said the new tax plan, along with the Craft Beverage Modernization and Tax Reform Act, also passed last year, have already helped the brewery save money. The craft beverage act greatly reduced excise taxes on small-scale brewers and the tax plan has additional provisions designed to help small businesses.

Mr. Shortway said he was able to give his employees a small raise and hire more workers as a result of the tax savings. He said although it is a bit early to know what the long-term impact of the tax plan will be, he expects it will keep helping going forward.

"Growth is picking up," he said. – May 11, 2018, News-Times article excerpt

<u>Shred-X</u> (Griffin, Georgia) – Purchase a new truck, and potentially hire a new employee:

"In Griffin, Shred-X, a small business providing paper shredding and recycling services to over 3,000 clients throughout Atlanta and central Georgia, plans to use the additional savings from tax reform to buy a new truck and potentially hire a new employee. For a company of ten people, that makes a huge difference.

As Shred-X owner Cade Joiner said, "This is just one practical example of how tax reform is helping us here on Main Street." — <u>Feb. 4 2018, The LeGrange Daily News</u>

<u>Six Hundred Downtown</u> (Bellefontaine, Ohio) – Opening a new location, introducing employee healthcare benefits:

"Brittany, where's the pizza?" Trump asked Saxton. She said she'd been able to use the tax cuts to open a second location and provide health benefits to some managers and thanked Trump at the podium. – April 12, 2018, WTOP article excerpt

Sko-Die (Morton Grove, Illinois) – 3% wage increase, investing \$1 million in new equipment:

Sko-Die has been in the Steininger family since its founding in 1947—and after 71 years in business, tax reform is allowing them to expand their facility, update their technology and reward their employees.

"The first thing I did when I found out what my tax savings would be? I took that money and gave a raise to all the employees," said Sko-Die's president, Patrick Steininger. "It came to about 3 percent per employee, on average."

The total price for Steininger's technology investment? "About \$1 million."

"Without tax reform, we wouldn't have made these investments," Steininger said. "Absolutely not." – August 24, 2018, National Association of Manufacturers' Shopfloor Blog excerpt

SmithCraft Signs (Phoenix, Arizona) - Employee bonuses, purchasing new equipment:

MS. BERGSTROM: Oh, thank you. Thank you Mr. President. Wow. I'm Nicole, and I run Smithcraft Signs. We are a veteran-owned, small manufacturing company. We're a job shop.

And what tax reform means for me is what we can do for our team. To improve our capabilities, we're buying new equipment. We issued a special bonus to our midlevel employees.

Deeann, in our accounting department told me that she is using the extra money for what she describes as a "dream bucket-list vacation" to visit her daughter who was recently discharged from the Navy who is now in Hawaii.

Phil and NOAZ is using the money for a bathroom remodel he has been planning for over 10 years.

I've very excited about what the future holds for us. And again, so many thanks. – <u>April 12, 2018, White House transcript</u>

<u>Smokey Row Coffee Shops</u> (Des Moines, Iowa) – Because of the Tax Cuts and Jobs Act, the company is planning to open two new stores.

When small business owners anticipated how much they would save in taxes under the federal Tax Cuts and Jobs Act, many reinvested those savings in their businesses and their employees.

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Butch Hayes, of Smokey Row Coffee Shops, is planning to open two new stores. – <u>June 3, 2019 Des</u> Moines Register

Sun Solar (Springfield, Missouri) – hiring new employees, investing in business growth:

A local company plans to expand and it says the Trump tax cuts are the reason.

Sun Solar plans to add about 30 jobs through an expansion plan.

The company installs solar panels on homes to help customers cut utility bills.

Sun Solar says it will invest about \$1 million into hiring the 30 local employees.

The company also plans to invest about \$300,000 to grow business in the Kansas City market. – April 3, 2018 Ozarksfirst.com article excerpt

<u>Solscapes</u> (Lecompte, Louisiana) – The owner says that the Tax Cuts and Jobs Act will help her create new jobs and expand:

Like Brown, Iviana Stewart said her small business has also been expanding. About 70 people work for Stewart's small business, Solscapes, which provides landscaping services for utilities and energy companies. Stewart said her company, based in Louisiana, would benefit from the tax law's provisions for business expensing.

Before the new tax law went into effect, businesses could expense equipment up to \$500,000 under Section 179 of the tax code. The new law doubled the limit to a \$1 million deduction per tax year. (The total spending cap per year, which is expensable over multiple years, is at \$2.5 million).

For some businesses, like those just looking to upgrade computers or restaurants replacing an oven, that won't make a big difference. But Stewart said the change will mean that the large equipment she buys, like bucket trucks and chippers, which regularly run around \$500,000, will now be entirely deductible.

"Now there's more money in my pocket so I can grow my business and facilitate addition," she said. "I can create more jobs. I can buy more equipment. I can expand." – Feb. 27, 2018, PBS News article.

<u>Southern Grace Distilleries</u> (Mount Pleasant, North Carolina) – Hiring new employees, expanding visitor center, and investing in business expansion:

"The reduction in the federal excise tax has allowed us to hire additional staff, increase our whiskey production, expand our visitor center and invest in marketing which is critical to the growth of our Conviction Small Batch Bourbon brand," said Southern Grace Distilleries CEO Leanne Powell. "At the end of last year our bourbon was available in NC, SC and Washington, DC. Today you can also find Conviction Small Batch Bourbon in Louisiana, Illinois, Oklahoma and Connecticut. We couldn't be happier." — April 26, 2018 Southern Grace Distilleries press release excerpt

Spectrum Adhesives, Inc. (Memphis, Tennessee) – \$500 bonuses for employees.

<u>Speedwell Tavern</u> (Plymouth, Massachusetts) – \$500 bonuses for full-time employees; \$200 bonuses for part-time employees. Together with affiliated restaurants The Gateway Tavern, The Stowaway, Sail Loft, and Duck Inn Pub, the bonuses went to 93 employees.

All of the partners expressed the same reasoning for the bonuses, according to the release. They were happy to be able to share the tax savings by investing in their workforce. They recognize their people as their most important asset. They viewed the payouts as a way of giving back to their staffs, thanking them for everything they contribute to their organization's success. The thought process was that the bonus checks will also benefit the local communities through employees spending more, boosting the area economically, according to the release. – Feb. 16, 2018 Wicked Marion Local article excerpt

Spellex Corporation (Tampa, Florida) – \$1,000 bonuses for all 26 full-time employees:

"I'm the founder and CEO of Spellex Corporation located in Tampa, FL. We're a software development company which I founded in 1988. This is the first time I've done anything like this. I'm hoping there are thousands of companies like mine who gave their employees \$1,000 bonuses to show our support for the new tax plan which will ultimately help the middle class." – Sheldon Wolf, CEO, Spellex Corporation

Spillway Sportsman (Port Allen, Louisiana) – Expanding facilities:

"Mr. Speaker, back in my home State of Louisiana, we have seen companies like Spillway Sportsman, where I have spoken to Scott, the owner, expanding facilities and offering more services to customers" - June 8, 2018, Rep. Garret Graves statement on U.S. House Floor

<u>Sprecher Brewing Company</u> (Milwaukee, Wisconsin) – The brewery used savings from the Tax Cuts and Jobs Act to reinvest in the company and create new jobs:

"Other breweries in this area are certainly doing the same thing with the savings they get as we are here," said Jeff Hamilton, president of **Sprecher Brewing Company**. "This act gave a bit of a tax break to all alcohol producers."

Right now, the team at Sprecher said the money saved from the tax breaks goes back into the business.

"Gives us additional funds that can be reinvested back into the company," Hamilton said. "Back into creating additional products, which on top of that creates new jobs." – Oct. 9, 2019, Fox 9 article.

Stafford Bounce n Play, LLC (Stafford, Virginia) – \$1,000 mid-year bonuses for all employees:

By working to pass tax reform, these representatives helped my wife and me to make positive steps in both our business and in our relationships with our employees. Stafford Bounce n Play strives to be the best we can be, ensuring that our employees feel valued and appreciated day-in and day-out.?

Thanks to the tax savings the new plan provided, we were able to do so by distributing a \$1,000 mid-year bonus to each of the hardworking people who work for us. This kind of investment in our employees—and in-turn our community—is the kind of action that Virginia and America needs for long-term prosperity. We expect to see growth this year because of our U.S. representatives' efforts. – Nicholas Bluma, Stafford Bounce n Play, LLC, <u>Inside NOVA excerpt</u>

State Fair Floral (Sedalia, Missouri) – Expanding operations and renovating/upgrading existing facilities:

"Having the corporate tax rate lowered from 35% to 21% will help us keep our long standing business alive and the ability to expand, renovate, and upgrade to better serve our customers for many years to come." – Machie Limas, owner of State Fair Floral

<u>Staub Manufacturing</u> (Dayton, Ohio) – Due to tax cuts, the 37 employees received higher Christmas bonuses:

"After Trump's tax cuts and reform legislation were enacted last year, Staub says he was able to give larger than expected Christmas bonuses to his employees." – <u>Jan. 29 2018, WDTN Dayton 2</u>
News

Steel Design LLC – Tax reform bonuses to employees.

<u>Stine Home & Yard</u> (Sulphur, Louisiana) – Increasing base salary, increasing 401k matching, investing in new technology, investing in community:

Stine Home & Yard has increased the starting salary for employees and is going to increase 401k matching over the course of the next year.

"And then beyond that, we are investing back into our company," Stine says. "We have spent a lot of money on technology and we will continue to do so."

Stine says they plan on changing their legacy stores, investing not only in the company but in the community as well. – April 18, 2018, KPLC7.com article excerpt

<u>Suburban Painting Co.</u> (Lexington, Kentucky) – The painting company was able to create four new jobs and invested in a new truck because of the Tax Cuts and Jobs Act:

Suburban Painting Co., out of Kentucky, recently hired four additional workers and bought a new truck to help it expand its services. – April 14, 2019, Fox Business Network article.

<u>Sugarlands Distilling Company</u> (Gatlinburg, Tennessee) – The Craft Beverage Modernization Act – a key part of the Tax Cuts and Jobs Act – helped Sugarlands Distilling Company plan a new 42,000 square foot distillery and barrel house. Sugarland is also investing \$2 million in new equipment:

"We're a small distillery, and this is a huge risk, one that we couldn't have taken without the Craft Beverage Modernization Act. That's given us the capital and the confidence that we needed to make a big bet on the future of our company. This month, we are breaking ground on a 42,000 square foot distillery and barrel house. We're purchasing over \$2 million worth of equipment, including one of the biggest pot stills Vendome has ever made. Each year, we'll be buying almost \$3 million pounds of corn and rye, and thousands of handcrafted American Oak barrels to produce our Tennessee whiskey." — Ned Vickers, President and CEO of Sugarlands Distilling Company

Sugarlands has a <u>wonderful new video</u> telling the story of the expansion. Here is an excerpt from the video:

"Our business is our passion. But just like every other business, we have our share of challenges. The Craft Beverage Modernization Act has allowed us to plan expansion, buy new equipment, create more jobs, and introduce ourselves to people in new neighborhoods. It means we can continue making an impact felt by all of our families, partners, and friends, for years to come."

Sugarlands Distilling Company is a maker of <u>many fine moonshines</u> available online or in person in Gatlinburg.

<u>Sun Community News and Printing</u> (Elizabethtown, New York) – Raises for all employees averaging \$1,000 each; restoration of 2% match on employee IRAs; software and equipment upgrades:

"Sun Community News and Printing a small rural, free weekly newspaper serving the Adirondack Region of New York State is proud to announce as a result of the recent tax cuts and the uptick in the economy we have announced raises for all employees averaging approximately \$1,000 each and will now be in a position to resume our 2% match to employees IRA accounts.

The combination of these two announcements will total approximately \$75,000 for our 50 employees.

We will also now be in a position to invest in some long overdue software and equipment upgrades to smooth out production flow and further support our customers and employees.

It feels good to get our economic engine running again and create a winning attitude for our small firm." – Dan Alexander, President and Publisher, <u>Sun Community News and Printing</u>

<u>Sutter Masonry, Inc.</u> (El Mirage, Arizona) – The company employs approximately 100 people. Hourly wages were increased by \$1.00 and over \$50,000 in bonuses were distributed.

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The Flood Insurance Agency (Gainesville, Florida) – \$1,000 bonuses for 17 full time employees:

"Small businesses represent almost 75% of all jobs in the USA and the new tax laws benefit many those businesses. Their allocation of additional after tax income could be what causes a wave to turn into a tsunami of economic growth that moves the USA to a destiny defined by everyone's hopes and dreams.

My hope is that our insurance industry leads the way with both large public insurance corporations and small insurance agencies announcing their plans for leveraging their tax savings toward a bright American future. My hope is that news media does their part by reporting every announcement building awareness of the growing tsunami.

I want our company to participate in that tsunami. I want our employees to help define that destiny. Our company is a mid-size insurance MGA with approximately \$15 million of revenue.

On Tuesday December 26th we announced a \$1000 bonus for all our full time employees." — CEO Evan Hecht

<u>The Gateway Tavern</u> (Wareham, Massachusetts) – \$500 bonuses for full-time employees; \$200 bonuses for part-time employees. Together with affiliated restaurants The Stowaway, Sail Loft, Duck Inn Pub, and Speedwell Tavern, the bonuses went to 93 employees.

All of the partners expressed the same reasoning for the bonuses, according to the release. They were happy to be able to share the tax savings by investing in their workforce. They recognize their people as their most important asset. They viewed the payouts as a way of giving back to their staffs, thanking them for everything they contribute to their organization's success. The thought process was that the bonus checks will also benefit the local communities through employees spending more, boosting the area economically, according to the release. – Feb. 16, 2018 Wicked Marion Local article excerpt

<u>The Rabine Group</u> (Schaumburg, Illinois) – Increased raises and bonuses, increased charitable donations, increased hiring, increased research and development spending, and company expansion:

Take my company, the Rabine Group, a group of nine small Illinois-based companies providing paving, roofing, property assessment technology, dump trucking and exterior facility maintenance and construction. Because of tax cuts, our companies are able to do additional things that will spark economic growth. These include raises and bonuses for our teammates, larger donations to nonprofits, more hiring and jobs, larger research and development (R&D) spending, and expansion.

We will be giving raises that are roughly 50% larger than the past eight years and also larger bonus incentives. Our donations to the nonprofit foundations we support will in many cases double in 2018, and we will be adding jobs across the board from entry-level to leadership.

The combination of small business and corporate tax cuts has created small business optimism like we haven't seen in more than a decade. Small businesses like ours work for great companies like Exelon, Walmart, Home Depot, and Lowe's. And when they are growing, we can count on more opportunity. – Feb. 21, 2018 USA Today op-ed excerpt

<u>The Stowaway</u> (Mattapoisett, Massachusetts) – \$500 bonuses for full-time employees; \$200 bonuses for part-time employees. Together with affiliated restaurants The Gateway Tavern, Sail Loft, Duck Inn Pub, and Speedwell Tavern, the bonuses went to 93 employees.

All of the partners expressed the same reasoning for the bonuses, according to the release. They were happy to be able to share the tax savings by investing in their workforce. They recognize their people as their most important asset. They viewed the payouts as a way of giving back to their staffs, thanking them for everything they contribute to their organization's success. The thought process was that the bonus checks will also benefit the local communities through employees spending more, boosting the area economically, according to the release. —<u>Feb. 16</u>, 2018 Wicked Marion Local article excerpt

<u>The Hammock Source</u> (Greenville, North Carolina) – All 150 employees received a tax reform bonus of up to \$1,000 depending on length of service:

"We at The Hammock Source want to continue to invest in the people that have made our business successful. President Trump's tax cuts will provide the funds to make this desire a reality. We hope that other business will follow our lead and give back to their employees as well.

Perkins shared that each of The Hammock Source's employees, including new hires and part time employees, will receive a bonus based on their length of service to the company. The company employs approximately 150 people with over ten percent having twenty or more years tenure with the Perkins Family's Business." – <u>Jan. 25 2018, Casual Living article excerpt</u>

<u>The Raleigh Rum Company</u> (Raleigh, North Carolina) – The rum company was able to reinvest in the business because of the Tax Cuts and Jobs Act:

The Raleigh Rum Company got its start back in 2014.

"The Raleigh Rum Company was actually started by three of us. We're actually friends from high school. We went to Apex High in the area and we actually were just really inspired by the awesome craft beer that was in the area," Matt Grossman, Co-Founder said.

Both local businesses helped by the Craft Beverage Modernization and Tax Reform Act that Congress passed back in 2017.

It lowered the federal excise tax from \$13.50 per proof gallon to \$2.70. Per bottle, the tax went down from \$2.14 to 43 cents.

"That was a big impact for us. We were able to kinda reinvest into our business. Operate our equipment a little bit. We were definitely planning on making some hires here pretty soon," Grossman said. – Dec. 17, 2019, CBS 17 article.

Tingley Rubber Company (Piscataway, New Jersey) – \$1,000 bonuses:

New Jersey based Tingley Rubber Corporation will be issuing all U.S. based employees one-time bonuses of \$1,000 because of the recent tax reform passed by Congress.

Tingley's ownership announced Thursday its plans to share some of the tax benefit directly with their employees to express the company's gratitude. The 122-year-old, fifth generation family owned business joins many businesses across the country in giving employee bonuses after Congress passed a sweeping tax cut for businesses and individuals.

President Donald Trump signed a bill on December 22nd overhauling the nation's tax code. One of the biggest changes included in the bill cuts the corporate tax rate from 35 percent to 21 percent for qualifying corporations. The bill also restructures and lowers the seven personal income tax brackets.

Based in Piscataway, NJ the privately held Tingley Rubber Corporation announced the bonuses during an employee luncheon held on March 22^{nd} . The \$1,000 bonuses will also be eligible for the company's 401(k) plan deferral with the standard corporate match.

"The economic development that should come as a direct result of the new tax reform legislation and deregulations will positively affect Tingley's ability to grow its business. The tax reform package will allow Tingley to invest more into our strategic initiatives, and better serve our customers, as well as our employees and shareholders," said Owner and Chairman of the Board, Bruce McCollum. Bruce's son and owner JB McCollum said "We are excited for the opportunity to reward our dedicated and hard-working employees with this special bonus as a token of our gratitude."

President & COO, Mike Zedalis, expressed his gratitude to the McCollum family and sees the new tax plan as a major boost to Tingley: "Our company continues to grow, and enhanced investment into our operations will always bring benefits to our customers, employees and shareholders."

Tingley Rubber Corporation is a leading supplier of protective footwear and clothing and has been protecting generations of workers since 1896. – <u>March 26, 2018 Tingley Rubber</u>

<u>Corporation press release</u>

Tis The Season (West Jefferson, North Carolina) – \$1,000 bonuses for full-time employees:

Luther Pitts, owner of Tis The Season, gave his full time employees a big bonus for the holiday season.

Pitts, a resident of Jefferson, gave his two full-time employees \$1,000 bonuses in addition to their Christmas bonuses due to the recent tax cuts passed by the United States Congress.

"I like what the president is doing and I've done well for myself. Everything I do here is to try and help the county," Pitts said. "I was trying to inspire other business owners to do something nice for their employees. It may not be \$1,000, but something to help the people because the county needs it."

Pitts said the passage of the tax cuts made his bonuses possible. – <u>Jan. 3, 2018 Ashe Post and</u>
Times article excerpt

<u>Trail Distilling</u> (Oregon City, Oregon) – The distillery was able to hire more employees and invest in new equipment because of the Tax Cuts and Jobs Act:

"It allowed us to put that savings back into our distillery," Sara Brennan, co-owner of Oregon City's Trail Distilling told KOIN 6 in September. "It allowed us to hire more people for sales ... (and) invest in more equipment so we can distill more product." – Dec. 15, 2019, KOIN 6 article.

<u>Treppendahl's Super Foods</u> (Woodville, Mississippi) – Employee raises, facility upgrades, expand product selection, developing plan to upgrade checkout lanes, purchasing new equipment:

"The new tax law has had an immediate positive impact on my family business' ability to invest in our store and local community. Independent grocery stores are capital intensive businesses that survive on 1 to 2 percent profit margins. As a direct result of tax reform, we have upgraded and replaced 12doors in the frozen foods section of our store during the past few months. That may not sound like a big project to some people, but that investment cost over \$65,000 and most importantly provided work for our local refrigeration company. Because of these new freezers we have been able to expand our selection of frozen foods to our customers and save on energy costs.

We are also in the process of working with the Associated Grocers of Baton Rouge, our wholesaler, to develop a plan for upgrading our checkout lanes, which are currently 18years old. We hope to install new checkout counters in our store next year. The grocery business also requires us to purchase expensive equipment such as coolers and air conditioners to remain functioning. If it were not for tax reform, we would not have been able to make these improvements to our store. Being able to invest our savings back into our business and community is a good thing. The new tax law has increased my confidence in making important business decisions, now and in the future, which has allowed me to be more comfortable investing in my business. If these tax cuts were to be reversed, I would not feel comfortable reinvesting in my store. Tax reform has also allowed me to provide all full-time, rank and file, employees with raises, which has boosted our employees' confidence and ability to support themselves and their families." — July 25, 2018 excerpt from House Small Business Committee hearing on "The Tax Law's Impact on Main Street"

<u>Turbohaul</u> (Annapolis Junction, Maryland) – Purchased new equipment:

"We desperately needed to invest in equipment. For years now I have an aging fleet and have just been very hesitant to pull the trigger on that investment because of the economic climate and the regulatory climate that we are in, tax climate that we're in. So it was a real shot in the arm to us to get this tax bill passed and I'm happy to report that over the next 18 months we'll be investing over \$2 million in new trucks and equipment for our locations."

"But what's even better for me really than trucks...is the effect it has on our people. Most of our people, it's the first job that they get. A lot of guys and gals that come to work for us, they're right out of high school. It's all they've got as a high school diploma maybe. We take them, we train them, we give them opportunities and real professional environment and a company, and they're able to make a real wage and provide for their families. A lot of them from disadvantaged backgrounds and communities and so on. These new trucks they not only will look great and, you know, haul things great, but they'll be able to be more efficient in their jobs and we incentivize everybody from the starting labor on up through the driver. ...we've estimated that they have the potential now with these new trucks and equipment to add about \$5,000 to their salaries to their wages for this year based on just averages of what they will likely make with these new trucks and equipment that will make them more efficient more safe more comfortable you know in their jobs." — April 17, 2018 Tax Talk Roundtable, Kevin Daly, Founder of Turbohaul

Turning Point Brands, Inc. (Louisville, Kentucky) – \$1,000 bonuses for 107 employees:

"We are giving \$1,000 bonuses as a direct result of tax reform becoming law. These employees would not normally get a bonus like this. Our dedicated employees are responsible for our success, and we are very pleased to announce this bonus for them during the holiday season. We are extremely happy with tax reform and wanted our valued employees to feel the benefits. We can attest that this tax package is directly benefiting working people, just as our national leaders promised when they started this effort."

"We especially want to thank President Trump, Senate Majority Leader Mitch McConnell, and House Speaker Paul Ryan for pushing to get tax reform done this year, which allowed our people to immediately feel the impact. Every leader who pushed for and voted for tax reform made these bonuses possible," Wexler said. "Senator McConnell has personally toured our facility in

Louisville and we appreciate his interest in our employees and our business as well as his interest in all Kentucky businesses."

<u>Twisted Path</u> (Milwaukee, Wisconsin) – Because of the Tax Cuts and Jobs Act, the business is planning on hiring new employees:

With less than 20 days until the Craft Beverage Modernization and Tax Reform Act expires, local craft distillers are getting nervous. **Brian Sammons**, owner of Twisted Path Distillery in Milwaukee's Bay View area and president of the Wisconsin Distillers Guild, said the last few weeks have been scary for him and his small craft business.

"It's goofy to have this much business uncertainty just hanging in the balance," Sammons said.

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Sammons only has two full-time employees and four part-time. He is waiting to hire a full-time sales and marketing person because of the act's uncertain future.

Local distillers such as Sammons points to the political distractions in the House and Senate as a reason for the act's idleness. The act is bipartisan with 326 co-sponsors in the House and 73 co-sponsors in the Senate, more than three-quarters representation in each chamber. — Dec. 16, 2019, Milwaukee Business Journal article.

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Uelner Precision Tools & Dies (Dubuque, Iowa) – Tax reform bonuses to employees.

<u>Universal Plumbing & Heating Co.</u> (Las Vegas, Nevada) – Bonuses up to \$1,000, hiring of new employees, purchase of new equipment:

President Donald Trump added some Sin City flavor to a Rose Garden event Thursday to highlight the impact of his tax cut on small businesses and working families: a pair of Las Vegas plumbers.

Kerzetski said the tax cuts paid for purchases of "much-needed trucks, tools and office equipment." Then there were "bonuses of \$500 and \$1,000 to all our employees." And his firm hired several new employees, he said. – <u>April 13, 2018 Las Vegas Review-Journal</u>

<u>Utility Trench Technologies</u> (Spokane, Washington) – The company was able to invest in its community because of the Tax Cuts and Jobs Act:

Tax reform is twofold for our small business because the 20 percent deduction allows us greater revenues without additional tax liabilities—of at least 20 percent—and in turn we will spend that extra revenue locally," Angela Gibson, owner of Utility Trench Technologies based in Spokane, Washington, said in the survey. "This tax reform helps our customers also." — March 23, 2018, NFIB article.

U.S. Special Delivery (Iron Mountain, Michigan) – \$1,000 bonuses:

With the recent tax reform, plenty of businesses got a big tax cut. That included Upper Peninsula—based U.S. Special Delivery, who got a little bit more spending money for the year, thanks to that tax cut.

"That was a major reason we were able to do this," said U.S. Special Delivery President Terry Reed. "It provided the funds and the savings on taxes for us to be able to do something special, and we agreed it would be a great way to thank our employees for their dedication and hard work." — ABC News 10 excerpt

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<u>Velvet Ice Cream Company</u> (Utica, Ohio) – Base wages raised, facility improvements, new management system:

The company is increasing wages for new employees by \$1.10 per hour for full-time employees and by 50 cents per hour for seasonal summer workers. Velvet employs 125 full-time workers and 50 part-timers in the summer.

Velvet will fix the roof of the mill, installing natural shingles like the ones used 200 years ago, at a cost of about \$60,000\$ to \$80,000. The new warehouse management system will increase food safety, allowing products to be traced, in case of a safety issue. And, there will be ceiling, lighting and equipment upgrades in the manufacturing area.

It would have taken about three years to make the investment, without the tax cut, Arnold said.

— March 28, 2018 Newark Advocate article excerpt

<u>Village Foods & Pharmacy</u> (Bryan, Texas) – Employee bonuses, implement a 401(k) program:

Village Foods & Pharmacy Said They Were Able To Provide Employee Bonuses And Implement A 401(k) Program. – <u>US Chamber of Commerce</u>

Vivian Company (Saint Louis, Missouri) – \$1,000 cash bonuses, updated facilities:

St. Louis-based Vivian Company, has joined the growing number of U.S. companies to give their employees tax reform bonuses.

President Dennis Fanger announced Friday afternoon that all 20 full-time employees are to be each given \$1000 cash bonuses. "Our employees have worked very hard over the past year to deserve this bonus. Because the government is getting behind our business, we want to share the benefits. We are very excited to be capable of rewarding this bonus. Additionally, this tax reform is also allowing us to invest in our business space to suit our growing company and employees. We are building an additional bathroom and shower, a new meeting space, and a utility room with an ice machine for employee usage." says Vice-President Adam Fanger. — Feb. 5 2018, Vivian Company press release excerpt

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Wadsworth Oil (Clanton, Alabama) – Employee bonuses:

"It is not just the big companies that are doing this. Smaller businesses are getting in on the act as well. One small business in my district, Wadsworth Oil, sent a note along with their employees' paycheck letting them know that, as a result of the Tax Cuts and Jobs Act, they would be getting cumulatively \$22,000 in bonuses." – March 20, 2018, Rep. Gary Palmer statement on the House floor

<u>Warwood Tool</u> (Wheeling, West Virginia) – Creating a new line of products:

The tax cuts have given the company and its customers enough optimism for the future that Warwood Tool is developing a new line of products. -<u>May 3, 2018, The Intelligencer article excerpt</u>

WebHobby Shop, LLC (Pontiac, Michigan) – \$2.00 per hour raise for employees:

"I am sure it seems like "crumbs" to elitists but I was able to give them a \$2 per hour raise because of the tax reform. It was great to do and my staff is very pleased." – Bruce Zak, Principal, WEBHOBBYSHOP LLC

Westland Seed (Ronan, Montana) – Hiring new employees:

Businesses such as Westland Seed in Ronan — another stop on Gianforte's tour — said they are hiring more employees because of the Tax Cuts and Jobs Act. — <u>May 4, 2018, Daily Inter Lake</u> <u>article excerpt</u>

Whiskey Alley (Aiken, South Carolina) – Expanding business operations:

Norman Dunagan, owner of Whiskey Alley restaurant and Dumpster Depot in Aiken, announced they are expanding as well. – February 21, 2018, The Lexington Ledger article excerpt

Whittington Scrap Metal (Union County, Mississippi) – Business investments:

Michael and Heather Whittington, owners of Whittington Scrap Metal in Union County, are optimistic about what tax relief will bring to their family, business, and their customers. The Whittington's have three children, including one in college. Heather said tax breaks will help them save more money which they will invest in their business.

"If we are getting a cut on our taxes, that could be another employee we could hire," Heather said. "When our customers see an increase in their bottom line, that becomes a win-win situation for everyone." - <u>January 9, 2018, Rep. Trent Kelly letter excerpt</u>

Wichita Railway Services, LLC – \$3,000 - 6,000 bonuses:

In February, <u>Wichita Railway Services LLC</u> president and CEO Bob Aldrich summoned his five employees to his office.

"I called them into the office which is always fun. We are like a big family here. We are constantly pulling each other's chain," said Aldrich in an interview with Americans for Tax Reform.

Each employee was handed an envelope. Inside each envelope was a tax cut bonus, ranging from \$3,000 to \$6,000. To date, these are the highest tax cut bonuses in the country, according to a national list maintained by ATR.

The payment of the bonuses was first reported by the <u>Wichita Business Journal</u>, which noted the bonuses were from "funds that would have otherwise gone toward corporate income tax."

Wichita Railway Services "buys and sells railroad car parts to repair and build rail cars," said Aldrich in the ATR interview. "You can come to us for just about every railroad car part you can think of. We ship same day or next day on most parts."

Regarding the bonuses, Aldrich says he "just wanted to say thanks" to his employees. And the payments should help the local economy. "What they'll do with the bonuses is make purchases back in our local community and that's a very good thing. Economics 101," said Aldrich.

Aldrich started the company in January 2013 with help from a \$12,000 loan from his mother-inlaw. The company has grown and had sales of about four and half million dollars in 2017.

"We give back as much as we can. I believe in it. We are a family environment," said Aldrich. "My crumbs are a little bit better than Pelosi thinks." -- <u>April 3, 2018 Americans for Tax Reform</u> interview

Willow Creek Woodworks (Idaho Falls, Idaho) – Tax reform bonuses to employees.

<u>Windham Millwork</u> (Windham, Maine) – Increase workforce by 20 percent, \$1 million facility expansion, employee bonuses, wage increases:

Windham Millwork in Windham, Maine is planning to increase its workforce by 20 percent (from 80 employees to 100) and start a \$1 million expansion of its facility. It also gave an immediate bonus of \$1,000 to its hourly employees and across-the-board pay increases that the company said were a "direct result" of tax reform. – <u>Testimony of David Farr, Chairman and CEO, Emerson, before the House Ways and Means Committee excerpt</u>

Windy Hill Foliage, Inc. (Marshfield, Wisconsin) – Bonuses of up to \$1,200 for 180 employees:

Windy Hill Foliage will give its 180 employees bonuses of up to \$1,200, thanks to the tax reform package recently passed by Congress and signed by President Donald Trump

"It's very nice of them, and (owner) Eric (Shortt) could have pocketed the money as a family, but they didn't," said Charles Earle, Windy Hill operations manager. "To be able to do that was significant to our employees who have expressed their thankfulness."

Windy Hill is a family-owned company founded by Jack and Janice Shortt in 1976 and is a cargo and freight transportation business.

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Every employee will receive a bonus. The potential bonus for truckers is up to \$1,200 based on a one-cent per mile bonus up to 120,000 miles. Office employees and shop personnel received \$500 one-time bonuses.

Earle said employees are grateful for the bonuses.

"They're very thankful and appreciative," he said. "We have 160 drivers and 20 office people. That's a significant amount of money for a family-run business. It certainly helps morale and maintains an upbeat attitude at work knowing you'll be rewarded and your work is valued." – March 10, 2018 Marshfield News Herald article excerpts

Winton Machine (Suwanee, Georgia) – Capital investments; purchase of new equipment:

"Tax reform is enabling companies to make significant capital investments, and it's creating more business for us and other small manufacturers," said Ms. Winton.

Winton anticipates making her own capital investments. "We'll be replacing two machines in our factory," she said. – May 1, 2018, National Association of Manufacturers article excerpt

Wirco Inc. (Avilla, Indiana) – \$500 employee bonuses:

"Wright (Wirco Inc. owner) announced that he would be giving every Wirco employee a \$500 bonus as a result of the savings the company would see from federal tax reform passed by Republicans in late 2017. Rokita, along with the rest of Indiana's Republican delegation, had voted in favor of those large business tax rate cuts." – Feb 19 2018, The News Sun powered by KPC news

Wolf Metals (Columbus, Ohio) – Purchase of new equipment:

"Today, as a result of the new tax reform law, Wolf Metals was proud to announce its plan to purchase new equipment, including a water jet cutter first and then a press brake," said Jim Wolf, Co-Founder and Owner. "This investment will help our company, help our workers, and help those who rely on us to deliver top-of-the-line product. I want to thank Senator Portman for coming to visit today and for his role in delivering historic tax relief for small businesses like ours who for too long have been saddled with burdensome taxes and over-regulation." – Jan. 5, 2018 statement, press release of Sen. Rob Portman (R-Ohio)

Wood Boat Brewery (Clayton, New York) - Hiring new employees, expanding production:

Similarly, small producers of beer and liquor seem to be well positioned to take advantage of tax savings given the large cut to the federal excise charge across the industry. Mix in a lower overall tax rate and the savings start to add up. Some are using the proceeds to hire and

reinvest. For example, in Watertown, NY, the Wood Boat Brewery started posting ads for full-time help after the law passed.

Owner Michael J. Hazelwood told the Watertown Daily Times in December that he'd likely expand production and hire staff with savings realized from the reduced excise tax. Now, like the Klavers of SALUS, it appears he has. – <u>April 18, 2018, Capital One blog post excerpt</u>