

AGC of America's Federal Legislative and Regulatory Priorities for 2023-2024

INCREASE INVESTMENT IN AND INCENTIVES FOR PUBLIC AND PRIVATE CONSTRUCTION TO SUPPORT JOBS & ECONOMIC GROWTH

Support and Maintain the Infrastructure Investment and Jobs Act's Robust Levels of Funding to Rebuild the Nation's Highways, Bridges, Public Transit System & Other Infrastructure

- **Conduct Oversight of the Infrastructure Investment and Jobs Act to Ensure it is Implemented as Passed by Congress**
 - Timely Infrastructure Funding Investment: Work with Congress and federal agencies to deploy IIA funding in a swift and timely manner to ensure the same for project delivery
 - Ensure Flexibility for Programs: Ensure that non-federal partners – state departments of transportation, public transit agencies, and others – as well as construction companies have ongoing flexibility to address and prioritize their unique transportation needs – including adding highway capacity - while balancing national goals of the system
 - Combat Climate Change: Empower non-federal partners and the construction industry with the flexibility to best utilize resources – including the Carbon Reduction Program and the PROTECT Program – to address their specific transportation and climate needs while avoiding one-size-fits-all mandates
 - Safety: Ensure the safety of all users of the system, including the safety of construction workers in work zones, through continued investment in safety-related programs and policies.
 - Innovation & Technology: Foster innovation and deployment of technologies to improve the safety and efficiency of the system and increase project quality and industry productivity, while avoiding prescriptive policies and requirements
- **Preserve the Highway Trust Fund to Meet Present and Future Transportation Needs**
 - Vehicle Miles Traveled (VMT): Support implementation of a national VMT pilot to test the design, acceptance, implementation, and financial sustainability of such a system that could in the future fund the nation's highways and transit systems
 - User Fee Model: Explore other viable user fees – battery fee, freight shipping fee, and others - that could address the solvency of the HTF
- **Provide Regulatory Certainty and Create Jobs**
 - Project Delivery: Decrease the time and costs associated with delivering projects by addressing concerns with the environmental review and permitting process and contract requirements by passing meaningful permitting reform and implementing ones already passed by Congress
 - Disadvantaged Business Enterprise (DBE) Program Reforms: Support improvements to the USDOT DBE program by aligning with the Small Business Act definition to grow DBE capacity without allowing any reforms to shrink the number of DBEs in the program
 - Transportation Construction Workforce: Increase funding for programs that help to address the workforce shortage by attracting, training, and placing workers into careers in construction while avoiding one-size-fits-all labor mandates

Expand Incentives to Spur Private Building Construction Markets

- **Expand Tax Incentives and Remove Barriers for Private Building Construction Markets**
 - Opportunity Zones: Continuing the success of the Opportunity Zone tax incentive that has generated \$75 billion in private investment towards development, construction and jobs to economically distressed areas

- Historic Tax Credit: Expanding Historic Tax Credit, which since 1976 has supported the rehabilitation of more than 45,000 historic buildings and more than 178,000 units of low- and moderate-income housing units by leveraging over \$173.7 billion in estimated investment
- Low Income Housing Tax Credit: Providing greater support for the Low-Income Housing Tax Credit, which has helped finance the construction or rehabilitation of over 2 million low- to moderate-income housing units since 1986
- New Markets Tax Credit: Growing the New Markets Tax Credit, which has supported the construction of 56.7 million square feet of manufacturing space, 94.5 million square feet of office space, and 67.2 million square feet of retail space since 2003
- Foreign Investment in Real Property Tax Act: Repealing the Foreign Investment in Real Property Tax Act, a decades-old tax provision that artificially limits foreign investment in the construction development
- Energy Efficiency Deduction: Continue to support the expanded commercial building energy efficiency deduction (Section 179D) and the ability of non-profit and government entities to allocate the deduction to construction firms

Support Increased Investment in Public Building Infrastructure

- Federal Buildings Infrastructure: Support investing in, maintaining, and modernizing federal buildings, such as military bases, military housing, military hospitals, airport buildings, office/administrative buildings, communication facilities, armories, warehouse facilities, parking facilities, veterans' hospitals, federal prisons, federal courthouses, border stations, embassies, and other federal buildings and facilities
- Civilian BRAC: Encourage the better utilization of federal government real estate inventory thorough evaluation of assets, a realigning of personnel and an evaluation of what assets need improvement and what assets need to be repurposed, traded, sold or otherwise discarded to allow for better use through public and private redevelopment
- Public Housing Infrastructure: Support investment in multi-family, public housing construction

Support Increased Investment in Water and Utility Infrastructure

- Water Trust Fund: Support creation of a water trust fund with dedicated revenue sources that support the 'user pays' concept for disbursement to the clean water and drinking water state revolving funds
- Water & Wastewater Infrastructure: Support expansion of funding for federal drinking water and wastewater state revolving funds and provide increased funding for the "Securing Required Funding for Water Infrastructure Now (SRF WIN) Act" through the Water Infrastructure Finance and Innovation Act (WIFIA) Program
- Broadband Infrastructure: Increase funding for the expansion of critical broadband infrastructure to provide access to areas with little access
- Energy Infrastructure: Support investment in a diverse and state of the art energy market that is safe, secure, reliable, and affordable that is underpinned by policies positively impacting grid capacity, preventing supply chain disruptions and ensuring power availability

Support Increased Investment in Aviation Infrastructure

- Passenger Facility Charge (PFC): Support efforts to increase in the PFC, an airlines ticket-tax that funds airport terminal, hanger, and other airport construction improvements
- Airport Improvement Program (AIP): Support efforts to increase the AIP that funds runway and taxiway construction and rehabilitation, among other airport construction improvements
- Support a Long-Term Federal Aviation Administration (FAA) Reauthorization Bill: Support efforts for reliable long-term funding for crucial airport projects

- Provide Dedicated Funding for Airport Terminals: Support efforts to provide dedicated funding for airport terminal projects – smaller airports have limited access to funding for these types of projects

**Support Increased Investment in Water Resources Infrastructure
under the U.S. Army Corps of Engineers**

- Water Resources Development Act Authorization: Support long-term investment for water resources navigation, flood control, and environmental restoration
- Water Resources Investment: Increase funding for water resources programs of the U.S. Army Corps of Engineers and the Bureau of Reclamation
- Water Resources Trust Funds: Ensure that the funds in the Harbor Maintenance Trust Fund and the Inland Waterways Trust Fund become mandatory spending (rather than discretionary spending) and that those funds are fully utilized for water infrastructure and cannot be used for other purposes

Expand Existing Financing Tools and Consider Establishing Additional Tools to Supplement Federal Funding and Help Attract Private Sector Investment in the Nation’s Infrastructure

- Innovative Financing Tools as a Supplement/Complement to Federal Funding: Although innovative financing tools can play an important role in supporting infrastructure improvements, these tools cannot be mistaken as replacements for federal funding as they: (1) require a source(s) of revenue in order to be paid off and (2) serve only as supplements/complements to that federal funding
- Private Investment in Water and Transportation Infrastructure: Remove or increase the private activity bond volume caps for water and wastewater infrastructure and transportation infrastructure
- Social Infrastructure: Allow the use of private activity bonds for the construction and modernization of schools, hospitals, public buildings, and other public infrastructure
- Additional Financing Sources:
 - Expand and make permanent the Build America Bonds Program
 - Create a national infrastructure bank or fund capitalized with non-user-fee supplemental revenue to leverage additional private investment in infrastructure
 - Preserve and expand the preferable tax treatment of debt used to finance public infrastructure
- Public Private Partnerships (P3s):
 - Ensure P3s apportion risk to the entity best able to manage the risk
 - Ensure P3s preserve contracting opportunities for medium and small contractors

Ensure that Federal Environmental Laws and Regulations Improve the Efficiency of Project Delivery, Based in Sound Science, Undergo Thorough Cost-Benefit Analysis, and are Transparent in Methods and Goals

- **Advocate for Sensible Climate and Energy Policies**
 - Construction Industry’s Role in Climate Change Policy: The construction industry is the project delivery system for building a safer, healthier, and environmentally sustainable future; Our nation cannot simply wish for a greener future; it must build it; And the construction industry must be an integral part of the policymaking processes to help ensure that construction firms and the construction workforce can continue to grow and prosper
 - Greenhouse Gases: Ensure that efforts to reduce greenhouse gas emissions do not jeopardize U.S. economic competitiveness, supply chain readiness, and energy security
 - Infrastructure Resilience: Support a national strategy to invest in physical infrastructure that will make our communities more resilient to disasters while providing flexibility for regional, local, and project-based concerns

- Buy Clean Programs and Environmental Product Declarations (EPDs):
 - Support adequate transition time to allow the supply chain to adopt embodied carbon initiatives;
 - Support an efficient, transparent, and sensible waiver processes for unavailable or significantly delayed construction materials required by embodied carbon initiatives;
 - Support development of EPDs that utilizes existing private sector innovation in the field, and both includes and reflects industry input; and
 - Support market-based incentives for low-embodied carbon materials markets while ensuring the materials' performance
- Carbon Reporting within the Construction Supply Chain: Ensure that supply chain (or “Scope 3”) emissions reporting is optional, not mandatory
- Modernizing Equipment: Support tax incentives for investments to modernize existing construction equipment, including but not limited to the funding of Diesel Emissions Reduction Act grants, and for purchasing new equipment, while allowing for the use of existing equipment during its expected term of service
- **Advocate for Sensible Water Policies**
 - Wetlands and Other Clean Water Act Permits: Support efforts to limit federal jurisdiction to the intent of the Clean Water Act and provide clear guidelines as to what types of waters require permits
 - Numeric Limits: Oppose effluent (discharge) standards that contains strict numeric limits on sediment runoff during construction and post-construction
 - Water Flow Regulation: Oppose efforts to regulate (under the Clean Water Act NPDES Permitting Program) stormwater flow as a pollutant, impervious surfaces as point sources during construction and post-construction, or point source discharges to groundwater
- **Advocate for Policies that Protect Innocent Contractors**
 - Hazardous Materials: Ensure that rules for hazardous substances make sense for the construction industry, which includes, for example, opposing unfounded efforts to treat discarded polyvinyl chloride (PVC) as a hazardous waste
 - Emerging Chemicals of Concern: Support provisions that protect contractors who may have interacted with any of the growing number of products with an emerging chemical of concern—such as per- and polyfluoroalkyl substances (PFAS)—on projects during demolition, earthmoving or dewatering activities that could be at risk for liability
 - Good Samaritan: Support protections and civil immunity for construction companies who work in emergency response activities
- **Advocate for Sensible Species Policies**
 - Endangered Species Protection: Support common sense reforms to the Endangered Species Act to protect both species and private property rights
 - Migratory Bird Treaty Act: Clarify that the MBTA does not prohibit incidental taking of protected birds; Ensure any future permitting program does not add unnecessary barriers to development
- **Additional Areas of Environmental Advocacy**
 - Air Quality Controls: National ambient air quality standards should be scientifically based, attainable, and economically feasible
 - Lead Paint: Oppose EPA efforts to expand lead-based paint regulation to areas beyond what is currently regulated
 - Environmental Mitigation: Ensure that as many mitigation options as possible are available to the contractor, and that mitigation is not a barrier to construction
 - Citizen Suits: Federal rules and regulations are complex and cumbersome and should only be enforced by trained staff of government agencies

IMPROVE THE PIPELINE FOR A SAFE, TRAINED AND DIVERSE CONSTRUCTION WORKFORCE

Ensure Federal Legislation and Regulations Improve Workplace Safety and Health

- **Ensure Drug-Free Workplaces**
 - Drug-Testing: Support efforts to protect employers' right to maintain drug-free workplaces and the development of an evidence-based standard for detecting marijuana impairment
- **Advocate for Reasonableness in Occupational Safety & Health (OSHA) Standards**
 - Heat Stress: Oppose one-size fits all national heat standard and support proven best practices—not mandates—to address heat injuries and illnesses
 - Infectious Disease: Any infectious disease standard—temporary or permanent—must address the various risk levels given the unique nature of the work performed and exposure potential in each industry sector regulated under the scope of the standard
 - Silica: Expand silica-generating tasks with specific engineering controls and respirator requirements identified in Table One to provide more clarity for contractor compliance
 - Ergonomics: Oppose attempts to impose ergonomics/musculoskeletal disorder regulations on the construction industry
 - Mineral Definition/Health Standards: Ensure there is sound science, research, and examination of the impact on small businesses
- **Advocate for Reasonableness in OSHA Policies & Programs**
 - Cooperative Programs: Ensure OSHA cooperative programs continue to promote worksite safety and health, and support collaborative relationships between contractors and regulators
 - Employee Incentive and Involvement Programs: Support improved safety and efficiency through the use of employee incentive and involvement programs
 - Multi-Employer Policy: Oppose efforts to increase multi-employer liability
 - Recordkeeping: Oppose efforts to increase the complexity of federal recordkeeping requirements
 - Susan Harwood Grants: Support Susan Harwood Training Grant Program funding and appropriate congressional oversight of the program
 - OSHA Outreach Training Programs: Encourage OSHA to better prioritize mental health and suicide prevention in the construction industry by, for example, incorporating training modules on this topic in future OSHA 10-hour/or 30-hour training programs
 - OSHA Severe Violator Enforcement Program (SVEP): Oppose expanded criteria for inclusion on the agency's SVEP log and follow up procedures for the construction industry.
- **Bring Industry-Specific Knowledge to Safety & Health Policymaking**
 - Work Zone Safety: Advocate for policies that protect construction workers in highway work zones
 - Underground Infrastructure Safety: Ensure that underground facility safety and damage prevention is a shared responsibility of utility owners, locators, and contractors
 - One-Call Membership: Ensure that all underground facility owners/operators become members of one-call systems and mark their lines when requested

Support Increased Training Opportunities and the Promotion of Construction Industry Careers to Avoid Skilled Worker Shortages

- **Support Increased Training Opportunities**
 - Career and Technical Education (CTE): Prepare the next generation of skilled and diverse construction professionals by increasing federal CTE funding
 - Higher Education: Support students' access to federal funds for non-traditional degrees
 - Pell Grants: Extend federal Pell grant eligibility to short-term training courses and programs that focus on key skills

- Data Collection: Improve data collection and transparency of education programs to allow for meaningful comparison of non-credit training
- Pre-Apprenticeships: Support minimum standards and increased funding for pre-apprenticeship programs that receive public funds to foster diversity and inclusion—e.g., programs that offer training for non-English speaking populations—and prepare individuals to enter the construction workforce
- Apprenticeships: Support increased access, removal of barriers to and funding for apprenticeship programs without regard to union affiliation while opposing new federal apprenticeship utilization requirements
- Workforce Innovation & Opportunity Act: Increase investments through the federal Workforce Innovation Opportunity Act programs and provide states and programs greater flexibility in using funds to account for the anticipated future in demand skills
- **Promote Construction Industry Careers**
 - Preserve the Designation of Construction as Essential: Preserve the designation of the construction industry as essential to our economic prosperity, quality of life, and security from man-made and natural threats
 - Veterans: Connect transitioning service members to construction industry jobs
 - Diversity: Support policies that prepare individuals from diverse demographic backgrounds, such as people of color, LGBTQ+ individuals, and women, for a career in construction
 - Construction as a Career: Support policies that prepare individuals seeking new career paths, such as the unemployed, underemployed and ex-offenders, for a career in construction

Promote the Construction Industry’s Proactive Inclusion Efforts and Address Impediments to Retaining and Hiring a Trained and Diverse Workforce

- **Promote the Construction Industry’s Proactive Inclusion Efforts**
 - Culture of CARE: Educate the policymakers on the proactive ways the construction industry is working to create a more diverse and inclusive construction workforce, like the Culture of CARE
- **Address Impediments to Retaining and Hiring Workers**
 - Paid Leave: Advocate for flexibility in paid leave incentives that recognize the unique nature of the construction industry and its workforce design that make a career in construction more accessible
 - Affirmative Action: Support efforts to simplify affirmative action data collection and reporting requirements
 - Pay Discrimination: Advocate for policies that would not expose employers to expanded liability under the Equal Pay Act or require public or private disclosure of proprietary pay data
 - Age Discrimination: Ensure that any new policies impacting employers recognize the age demographics of the construction industry workforce and protect contractors’ employment policies and decisions without exposing them to added legal liability

Support Immigration Reform that Strengthens National Security, Functions Efficiently and Fairly, and Addresses Future Workforce Needs

- Fix the Immigration System: Support efforts to establish a clear path to legal status for undocumented individuals that meet strict criteria
- Low-Skilled Worker Visas: Create a new visa program to legally alleviate employer-identified worker shortages and secure the border
- Temporary Immigration Status: Extend or make permanent work authorizations for Deferred Action for Childhood Arrivals (DACA) and Temporary Protected Status (TPS) status holders
- Seasonal/Temporary Visas: Exempt returning workers from the annual H-2B visa cap, expand eligibility to meet current and future workforce needs and provide regulatory relief from rules that detract from the program’s goals

- Employer Liability: Support penalties that are commensurate with violations, retention of the “knowing standard” for employment of unauthorized workers, and federal preemption over state immigration laws, and oppose vicarious liability for subcontractors hiring practices

Advocate for Flexibilities to Address Impediments to Workforce Management

- Employee Misclassification: Oppose unnecessary administrative burdens and recordkeeping requirements for employers, protect legitimate independent contractor relationships, and provide a clear safe harbor for employers to meet the varying and overlapping standards that currently exist
 - *Independent Contractor*: Support a consistent, clear and common-sense standard for determining independent contractor status using an “economic reality test” in determining whether a worker is in business for himself or herself
- Joint Employer: Ensure definition of joint employer status is limited to those that exercise direct control over employees’ essential terms and conditions of employment
- Overtime: Ensure any recalibration of the overtime threshold aligns with market data and is based on a simple salary-based exemption
- Davis-Bacon Reform: Support revisions to the Davis-Bacon Act and implementing regulations that simplify compliance requirements, yields a more timely and appropriate wage determination process, clearly honors statutory definition of “site-of-work” requirements, and provides additional resources for survey department operations

Improve Employer-Sponsored Health Care Affordability and Quality

- **Advocate for Necessary Reforms to the Affordable Care Act**
 - Reporting Requirements: Eliminate unnecessary Affordable Care Act information reporting and verification
 - Seasonal Employees: Simplify rules for seasonal employees under the Affordable Care Act
- **Improve the Affordability and Quality of Employer-Sponsored Health Care to Benefit Employees**
 - Mental Health: Acknowledge the mental health and substance abuse challenges present in the construction workforce and support reasonable policies that seek to address those issues
 - Prescription Drugs: Support reforms that lower the high prices paid for prescription drugs, particularly those offering limited value, by both patients and health plans
 - Medical Liability Reform: Support medical liability reform
 - Alternative Purchase Options: Protect and expand the ability to use tax deferred accounts to purchase additional health care products and services
 - Association Health Plans: Support small business health plans by associations to expand coverage options and limit costs

Provide Multiemployer Pension Plans with the Tools Necessary to Protect the Benefits of their Current and Future Participants

- Multiemployer Pension Plan Reform: Provide multiemployer pension plans with the tools necessary to protect the benefits of their participants
 - *Composite Plans*: Modernize the multiemployer system by authorizing composite plans
 - *PBGC Premiums*: Oppose unreasonable Pension Benefit Guarantee Corporation (PBGC) premium increases that would only exacerbate the decline of troubled plans
 - *Funding Rules*: Avoid misguided funding requirements which could destabilize plans
- Multiple Employer Retirement Plans: Support the formation of small business retirement plans to expand coverage options and limit costs
- Retirement Participation: Encourage and incentivize voluntary participation in retirement programs

PRESERVE THE DELICATE BALANCE IN FEDERAL LABOR POLICY THAT PERMITS EMPLOYEES TO FREELY CHOOSE TO ENGAGE IN COLLECTIVE BARGAINING AND THAT ALLOWS EMPLOYERS TO MAINTAIN OPERATIONS FREE OF UNWARRANTED DISRUPTIONS

Oppose the Protecting the Right to Organize (PRO) Act

- The PRO Act: Oppose disruptive economic changes to labor laws, including but not limited to the PRO Act or its various provisions

Maintain Employees' Well-Established Right to a Secret Ballot Election Free of Employer or Union Intimidation

- Card Check: Protect employees' well-established right to a secret ballot election free of employer or union intimidation from initiatives such as "Card Check."
- Advice Exemption: Maintain an employer's ability to seek legal advice during union organizing campaigns and collective bargaining
- Quickie Elections: Support timeframes in union representation elections that grant employers due process and adequate time to prepare

Oppose Disruptive, Unlawful Protests against an Employer, Like Secondary Boycotts/Picketing and Intermittent Strikes

- Secondary Boycotts and Picketing: Oppose disruptive protests against an employer that is not directly involved in labor dispute
- Intermittent Strikes: Opposes intermittent strikes and slowdowns that disrupt workplaces

**ADVANCE POLICIES THAT MITIGATE SUPPLY CHAIN CHALLENGES &
ADDRESS COST INCREASES & PROJECT DELAYS**

Press for Policies that Help Contractors with Unforeseeable Construction Supplies and Materials Price Increases and Shortages

- Price Adjustment
 - Advocate for policies providing for better risk allotment among owners and contractors’ coverage of unforeseeable price increases or shortages of construction supplies and materials
 - Support efforts to ensure that price increases on construction materials and supplies caused by tariffs are covered by public and private owners

Support Implementation of Domestic Manufacturing Requirements that Sensibly Balances the Need to Strengthen America’s Manufacturing Capacity with the Need to Deliver Construction Projects in a Safe, Efficient and Timely Manner

- Build America, Buy America Act, Buy America and Buy American:
 - Support sensible ways to implement domestic manufacturing requirements by, among other things:
 - Explicitly denoting specific products/materials subject to domestic manufacturing preferences after input from stakeholders and sufficient market research
 - Providing clear definitions to:
 - Determine how to categorize an item as either a “construction material” or “manufactured product”; and
 - Determine what is or is not a “construction material”
 - Providing a sufficient transition period to:
 - Ensure domestic manufacturing capacity can meet demand;
 - Allow government agencies and industry stakeholders to educate/train their employees on how to comply; and
 - Avoid unnecessary project disruptions, delays, and cost increases
 - Support transparent, accountable, and efficient waiver processes when items are domestically produced to ensure that construction projects can move forward.

Advocate for Feasible Implementation of Climate Change Initiatives

- Greenhouse Gases: Ensure that efforts to reduce greenhouse gas emissions do not jeopardize U.S. economic competitiveness, supply chain readiness, and energy security
- Buy Clean Programs and Environmental Product Declarations (EPDs):
 - Support adequate transition time to allow the supply chain to adopt embodied carbon initiatives
 - Support an efficient, transparent, and sensible waiver processes for unavailable or significantly delayed construction materials required by embodied carbon initiatives
 - Support development of EPDs that utilizes existing private sector innovation in the field, and both includes and reflects industry input; and
 - Support market-based incentives for low-embodied carbon materials markets while ensuring the materials’ performance
- Carbon Reporting within the Construction Supply Chain: Ensure that supply chain (or “Scope 3”) emissions reporting is optional, not mandatory

**ENSURE THAT TAX & FISCAL POLICIES PROMOTE ENTREPRENEURIALISM &
LONG-TERM ECONOMIC GROWTH**

Protect Tax Relief for Construction Firms

- **Tax Cuts and Jobs Act (TCJA) of 2017:**
 - *Pass-Through Construction Firms:* Prevent tax increases on pass-through (e.g., S-corps, LLCs, partnerships, etc.) construction firms by opposing efforts to roll back tax relief provisions of the TCJA that:
 - Lowered individual tax rates, including the top rate from 39.6 percent to 37 percent
 - Increased the Alternative Minimum Tax (AMT) exemption
 - Established the 20 percent Qualified Business Income deduction (Section 199A)
 - *Support legislation to make temporary TCJA tax relief permanent:* Absent Congressional action, construction firms organized as pass-through entities will face significant tax increases in 2025 when these provisions expire.
 - *C-Corporation Construction Firms:* Prevent tax increases on C-corps construction firms by opposing efforts to roll back tax relief provisions of the TCJA that:
 - Lowered corporate rates from 35 percent to 21 percent
 - Repealed the corporate AMT
 - *Net Operating Loss Carryback:* Oppose efforts to further extend the "excess loss limitation" rule (Section 461(l)) which limits the ability of businesses in cyclical industries-such as construction-to weather economic downturns
- **IRS Audits**
 - Ensure that the IRS does not unfairly target construction firms for audits, and prioritizes taxpayer service and systems modernizations with appropriated funds.

Empower Construction Firms to Start, Develop, and Grow for Generations to Come

- **The Estate Tax:**
 - Make permanent the increased \$11 million exemption, and ultimately repeal the Estate Tax
 - Oppose efforts to tax capital gains at death and/or repeal stepped up basis
- **Alternative Minimum Tax:** Repeal the Alternative Minimum Tax (AMT) for individuals to simplify tax preparation and planning and provide needed capital for businesses to grow and invest
- **Capital Gains (CG) Taxes:** Oppose efforts to increase CG taxes, or treat CG income as "ordinary income"
- **Net Investment Income Tax (NIIT):** Oppose expansion of the Net Investment Income Tax to the incomes of owners who actively participate in their business
- **Labor Mandates:** Oppose expansion of labor mandates/standards, such as paying prevailing wages or utilizing registered apprentices, to construction projects associated with tax incentives
- **IRS Regulations:** Oppose regulatory efforts to raise taxes on family-owned businesses, including through reduced "valuation discounts" for minority ownership of businesses

Support Tax Policies that Make Sense for the Unique Ways the Construction Industry Works

- **Tax Simplification:** Simplify tax reporting and filing for construction firms by:
 - Simplifying reporting of tax withholding for pass-through businesses and reporting of employee parking expenses
 - Removing financial statement conformity rule for construction contractors
 - Eliminating the burdensome lookback accounting requirement for long-term contracts
 - Exempting percentage-of-completion method of accounting from AMT Calculations
- **Like-Kind Exchanges:** Allow like-kind exchanges of tangible personal property, like construction equipment
- **Per Diem Allowances:** Allow the full deductibility of per diem allowances in construction
- **Taxation of Income While in Dispute:** Stop taxation of income while in dispute
- **Work Opportunity Tax Credit:** Extend and make permanent the WOTC to provide additional opportunities for individuals from certain groups who have consistently faced barriers to employment

STREAMLINE THE FEDERAL PROCUREMENT PROCESS TO SAVE MONEY, INCREASE COMPETITION, AND IMPROVE SMALL BUSINESS OPPORTUNITIES

Support Sensible Pre-Contract Award Federal Procurement Reform Initiatives

- Government-Mandated Project Labor Agreements: Oppose the imposition of project labor agreements by public owners
- COVID-19 Vaccination: End the COVID-19 vaccination mandate for federal contractors
- Contractor Blacklisting:
 - Oppose initiatives putting forth subjective, pre-bid reviews of contractors without regard to due process
 - Oppose state and local government efforts to blacklist or discriminate against contractors lawfully performing work for the federal government
- Local Hire: Oppose mandatory local hire programs
- Bid-Listing: Oppose efforts to require subcontractor bid-listing
- Greenhouse Gas Reporting: Oppose efforts to require unfeasible GHG emissions reporting
- Reverse Auctions: Expand restrictions on the use of reverse auctions to procure construction services
- Politicization of Federal Procurement: Oppose efforts to politicize the procurement process, including any analysis of contractor political contributions as a condition of submitting bids

Support Sensible Post-Contract Federal Procurement Reform Initiatives

- Change Orders: Support improved oversight and accountability for timely execution of and payment for change orders
- Past Performance Evaluations: Ensure past performance evaluations are implemented, conducted fairly, consistently, and filed in a timely manner

Mitigate Against Unreasonable or Unfair Construction Contractor Legal Risks

- False Claims Act: Oppose expansion of the universe of claims that may be considered under the False Claims Act
- Statute of Repose: Support a statute of repose for federal construction
- Miller Act: Preserve the intent of the Miller Act, which governs federal surety bonding

Ensure Fair Small Business Opportunities for Participation in Federal Contracting, and Advocate for Inclusive Small Business Contracting Reforms

- Contract Bundling: Allow review of construction contracts to eliminate inappropriate and improper reliance on contract bundling
- Small Business Participation: Finalize the Federal Acquisition Regulation rulemaking allowing prime contractors to count all small business subcontractors towards small business subcontractor goals so federal contracting officers can implement this reform
- Small Business Participation Plans: Support efforts to provide flexibility concerning small business participation plans, which are required with bids at a time when project scope is unknown
- Small Business Procurement Opportunities: Support federal agency efforts to meet small business goals including: Small Business, Small Disadvantaged Business, Disadvantaged Business Enterprise, Service-Disabled Veteran-Owned Small Business, 8(a), HUBZone, and Women-Owned Small Business

**SUPPORT REGULATIONS, POLICIES, GUIDANCE AND EXECUTIVE ORDERS
THAT ARE NECESSARY, COST-EFFECTIVE AND PRACTICAL**

Ensure Federal Regulators Understand their Impact on the Construction Industry and Avoid Issuing Unreasonable Regulations

- Account for the Uniqueness of the Construction Industry: Ensure that federal agencies take into account and address regulatory impacts upon the construction industry through association comments, conferences and meetings
- Undertake Fact-Based Rulemaking: Ensure that regulations undergo thorough economic analysis based in sound science and/or substantial empirical data and are transparent in methods and goals
- Streamline Pre-Construction Regulatory Processes: Speed up and/or limit time for pre-construction reviews, studies, reports, and permits
 - *Advocate Against Unreasonable Rules* - Oppose unfounded, unnecessary, unlawful and/or unworkable executive orders and regulations. Examples include, but are not limited to:
 - Government-mandated project labor agreements executive order, NLRB regulations tipping the scales in favor of union organizers, and EPA regulations instituting a tax on carbon and expanding federal jurisdiction over water
- Public Construction Site Data: Oppose the public sharing of construction site-specific compliance data and ensure that where such data is made public it is properly contextualized so that it cannot be misrepresented or misconstrued
- Cybersecurity Mandates: Advocate for reasonable flexibility in and sufficiently phased implementation of cybersecurity mandates to ensure that the construction industry can effectively, fairly and comprehensively protect public and private owners' sensitive information to advance national security, proprietary confidentiality and personal privacy.
- Protect Open Communication Between Government Owner & Contractors: Ensure that government owners and contractors maintain open dialogue to advance improved project development, solicitation, and delivery
- Support Needed Reforms to the Process: Support common-sense regulatory reforms that help prevent the president and federal agencies from overburdening contractors and taking unreasonable unilateral actions. Examples include, but are not limited to:
 - Requiring Congress to vote on and approve major regulations before they become law;
 - Requiring agency guidance, policy and enforcement statements to undergo notice and comment rulemaking procedures; and
 - Strengthening existing regulatory checks like the Small Business Regulatory Enforcement Fairness Act and Congressional Review Act

Support Efforts to Ensure that Agency Enforcement Actions Preserve Contractor Due Process, Allow a Right to Cure and Provide for Alternative Dispute Resolution Methods

- Preserve Due Process: Any enforcement actions must preserve contractor due process rights, consider mitigating factors, and preserve judicial review of any decision to suspend or debar a contractor
- Right to Cure: Promote 'Right to Cure' for regulatory violations prior to contractors facing monetary fines
- Alternative Dispute Resolution Methods: Support mediation, arbitration, and dispute resolution boards to resolve factual contract disputes

Support Efforts to Protect Contractor Involvement in the Political Process by Repealing the Prior Approval Regulatory Requirement for Political Action Committee Contributions

- Repeal Prior Approval: Support efforts to repeal the requirement for a construction firm with membership in multiple trade associations to grant only one trade association prior approval to ask for contributions to its PAC, which violates a construction firm's right to free speech under the First Amendment