

ACA FEDERAL PRIORITIES

The American Coatings Association (ACA) represents the paint and coating industry in the United States, operating in the following areas:

- Equitable treatment of small businesses filing under Subchapter S of the tax code in areas such as expensing of certain investments;
- Encouraging investment by making permanent a competitive R&D tax credit;
- A modern International Tax System that facilitates U.S.-based manufacturing; and
- A two-rate approach in taxing foreign earnings that distinguishes between short-term cash reserves and income earned through assets.

A lower Corporate Tax Rate;

- A robust Capital Cost-Recovery System;

INFRASTRUCTURE INVESTMENT

Paints and coatings are a significant contributor to efforts to improve America's infrastructure, including:

- Coatings for water transmission, which improve the pipeline infrastructure and serve as an internal lining and