



February 7, 2024

The Honorable Jason Smith  
Chair, Committee on Ways and Means  
1139 Longworth HOB  
Washington D.C. 20515

The Honorable Richard Neal  
Rnk. Mem., Committee on Ways and Means  
1139 Longworth HOB  
Washington D.C. 20515

The Honorable Mike Kelly  
Ways and Means  
Chair, Subcommittee on Tax  
1707 Longworth House Office Building  
Washington, DC 20515

The Honorable Mike Thompson  
Ways and Means  
Ranking Member, Subcommittee on Tax  
268 Cannon Office Building  
Washington, DC 20515

RE: H.R. 7024 Tax Relief for Families and Workers Act

Dear Chairman Smith, Ranking Member Neal, Chairman Kelly, and Ranking Member Thompson,

On behalf of the American Society of Landscape Architects (ASLA) and its more than 15,000 members, I write to commend the bipartisan passage of H.R. 7024, the Tax Relief for Families and Workers Act. ASLA is especially pleased with Title 2, the American Innovation and Growth Act. This legislation will empower entrepreneurs nationwide, including many landscape architects, to advance technologies critical to American growth and prosperity.

As you know, the American Innovation and Growth Act will increase eligibility for small business landscape architects to access research and development (R&D) tax credits. Landscape architecture firms of all sizes invest in R&D to enhance outdoor spaces such as national and community parks, federal highways and other transportation corridors, coastal zones, agricultural lands, and more. In its recent awards programs, ASLA has recognized landscape architecture research achievements in engineered soil, sand, and gravel as well as seed germination, dredge material management, floating wetland performance, and climate adaptation of national natural landmark sites.

Landscape architects serve many types of communities nationwide, including urban, suburban, rural, small, and large communities. Landscape architects create outdoor spaces that are accessible for individuals of all ages, abilities, and socioeconomic

backgrounds. This bipartisan tax bill provision will help enhance these planning and design services by fostering growth of landscape architecture R&D.



Once again, ASLA commends the inclusion of the American Innovation and Growth Act in the passage of H.R. 7024. This legislation will spur investment into technology, materials, and methods that will enhance the nation's built and natural environment. If you have any questions related to landscape architecture research, please do not hesitate to reach out to [governmentaffairs@asla.org](mailto:governmentaffairs@asla.org).

Sincerely,

Torey Carter-Conneen

A handwritten signature in black ink that reads "Torey Carter-Conneen".

Chief Executive Officer

American Society of Landscape Architects