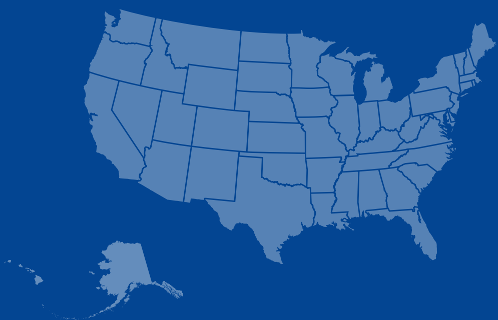
NATIONAL ASSOCIATION OF
Manufacturers

MANUFACTURING TAX WINS ACROSS AMERICA

★ 50 STORIES FROM 50 STATES ★



H.R. 1: INVESTING IN MANUFACTURERS ACROSS AMERICA

Manufacturing is the economic engine of the United States. Led by the 13 million people who make things in America, manufacturing succeeds when backed by policies that make it easier to build, hire and expand.

H.R. 1 embodies that commitment. By signing H.R. 1 into law, President Trump gave manufacturers the foundation, competitiveness and certainty to invest—in new facilities and equipment, jobs and wage growth, cutting-edge research and our global competitiveness.

This law is a once-in-a-generation investment in manufacturers, and it did not happen by chance. As pro-growth tax policies approached expiration, putting 6 million jobs at risk, manufacturers rallied to make our voices heard. Congress not only kept every one of the 10 major provisions for which the NAM advocated—they even added new provisions, all to strengthen manufacturing.

One year after H.R. 1 became law, manufacturers have much to celebrate. **Manufacturers in all 50 states are using H.R. 1 to invest in America. These stories show how.**

When manufacturers can invest with certainty, we not only build stronger companies. We build stronger communities—and a stronger country.

Because when manufacturing wins, America wins.

ALABAMA

80,000
Jobs Protected

$14B
GDP Saved

$7B
Wages Saved

Novelis, Inc.

Bay Minette, AL
4,500 Employees

About

Novelis is the world's largest recycler of aluminum and a leading producer of low-carbon, flat-rolled aluminum, supplying the automotive, aerospace, beverage-can and specialty markets from an integrated network of rolling and recycling facilities.

H.R. 1's Impact at a Glance

H.R. 1 is helping Novelis build the largest aluminum mill of its kind in the United States.

A Closer Look

H.R. 1's provisions on full equipment expensing and interest deductibility enabled Novelis to make major investments in new equipment, all to support a new aluminum plant—the largest of its kind in the United States. This new plant in Bay Minette, Alabama—the first fully integrated aluminum mill built in the United States in 40 years—is a $5 billion investment expected to employ roughly 1,000 people once fully operational.

"Our greenfield plant in Alabama required an enormous amount of upfront investment to purchase specialized equipment and materials on a large scale, and the end result will be the largest aluminum plant of its kind in the U.S., bolstering domestic manufacturing and displacing imports. The business tax provisions in H.R. 1, such as immediate equipment expensing and expanded interest deductions, have been hugely beneficial and helped accelerate our cost recovery on capital while we work to bring the plant online."

— *Dev Ahuja, Executive Vice President and Chief Financial Officer*

ALASKA

11,000
Jobs Protected

$2B
GDP Saved

$1B
Wages Saved

Alaskan Brewing Company

Juneau, AK
100+ Employees

About

Alaskan Brewing Company manufactures beer and hard seltzers, all distributed across 25 states, and distilled spirits and ready-to-drink cocktails available in Alaska from its original Juneau facility, where it has been in operation since 1986, becoming the first brewery to operate continuously in Alaska since Prohibition.

Alaskan Brewing has always done things a little differently, where the mantra of "necessity is the mother of invention" rings true. Its signature "Beer Powered Beer" includes its patented system of converting spent grain into steam that in turn powers the facility, combined with carbon dioxide recapture technology and a mash filter press—all contributing to reductions in fossil fuel, greenhouse gases, water usage and overall reduced emissions.

H.R. 1's Impact at a Glance

H.R. 1's provisions—from immediate R&D expensing to the permanent pass-through deduction—empower manufacturers like Alaskan Brewing to innovate.

A Closer Look

H.R. 1's provisions—such as immediate R&D expensing, full expensing for capital equipment purchases, restored EBITDA interest deductibility and a permanent 20% pass-through deduction—give Alaskan Brewing the financial footing to keep pushing the envelope on sustainable manufacturing and innovation from one of America's most remote production facilities.

> "Certainty matters. If we know the rules won't change midstream, we can take more calculated risks."
>
> *— Geoff Larson, Co-Founder*

ARIZONA

119,000

Jobs Protected

$22B

GDP Saved

$11B

Wages Saved

Pivot Manufacturing

Phoenix, AZ
19 Employees

About

Pivot Manufacturing is a small precision manufacturer based in Phoenix, producing components across a range of industries from a single facility in the heart of the Southwest.

H.R. 1's Impact at a Glance

Full expensing for capital equipment enabled Pivot to sustain its TCJA-era investments—and make its single largest equipment purchase in the company's history.

A Closer Look

After the 2017 Tax Cuts and Jobs Act, Pivot President and CEO Steve Macias used the pro-growth environment to purchase new equipment, hire additional workers and launch an apprenticeship program to build the next generation of Phoenix-area manufacturers. That momentum was at risk when key provisions were set to expire.

With H.R. 1 securing those reforms, Pivot didn't skip a beat—making the single largest equipment purchase in its history: a large horizontal CNC machining center, made possible directly by immediate expensing. The new machine will consolidate production currently handled by three smaller CNC machining centers, freeing up critical capacity in the defense work Pivot specializes in. On Tax Day 2026, Macias returned to Capitol Hill to speak with congressional leaders and to put a face on what tax certainty means for manufacturers.

> "When manufacturers have the tools to succeed, its impacts are felt in communities across America."
>
> — *Steve Macias, President and CEO*

ARKANSAS

49,000
Jobs Protected

$9B
GDP Saved

$4B
Wages Saved

Arkansas State Chamber of Commerce

Associated Industries of Arkansas

Little Rock, AR

About

The Arkansas State Chamber of Commerce and Associated Industries of Arkansas have advocated for business and industrial growth across the state for nearly a century. From Little Rock, the organizations work with employers, local chambers, policymakers and economic development leaders to protect a pro-business climate that helps Arkansas companies invest, compete and create jobs.

H.R. 1's Impact at a Glance

H.R. 1 saved 49,000 manufacturing jobs across the state—and gave Arkansas businesses and manufacturers the strong tax environment they need to invest in America's families and future.

> "In Arkansas, a strong tax environment translates into real business decisions—whether an employer adds a shift, invests in new equipment, expands a facility, hires more workers or reinvests in the community. The Working Families Tax Cuts give businesses the certainty they need to make those investments with confidence. For employers across our state, this tax bill strengthens the companies that manufacture, grow, process, transport and sell the products families rely on every day."
>
> — *Randy Zook, President and CEO*

CALIFORNIA

708,000

Jobs Protected

$134B

GDP Saved

$67B

Wages Saved

Robinson Helicopter

Torrance, CA
1,300 Employees

About

Founded by Frank Robinson in his home in 1973, Robinson Helicopter handles every aspect of production in the United States—from design and manufacturing to assembly, inspection and flight testing. Its 1,300 employees make more commercial helicopters annually than any other company in the world.

H.R. 1's Impact at a Glance

Immediate R&D expensing drives Robinson Helicopter's wildfire surveillance fleet.

A Closer Look

Immediate R&D expensing under H.R. 1 is directly accelerating Robinson's innovation. Robinson is developing technology to deploy its new R88 helicopters as operational control centers for fleets of fire surveillance drones—scanning forests for early signs of ignition and clearing airspace for firefighting helicopters to respond.

> "These types of innovative solutions require a significant amount of research and development spend. By allowing R&D expenses to be deducted immediately instead of amortized over five years, the One Big Beautiful Bill Act (OBBBA) accelerates our ability to innovate and increases the speed with which we can bring these property and lifesaving innovations to market."
>
> — *Will Fulton, VP of Business Development*

COLORADO

113,000

Jobs Protected

$22B

GDP Saved

$11B

Wages Saved

Centennial Bolt, Inc.

Denver, CO
27 Employees

About

Since 1979, Centennial Bolt has helped build Colorado by keeping construction projects moving and manufacturers producing. This is done by supplying fasteners and hardware from its inventories and through its product knowledge and market and industry expertise. They support manufacturing (OEM) and construction infrastructure, industrial, utility, waterworks and, currently, data center development. From its Denver headquarters, the company serves projects and companies across the Rocky Mountain region and beyond with a focus on getting customers the right product, on time, every time.

H.R. 1's Impact at a Glance

H.R. 1 positions Centennial Bolt to invest in its people, facilities and supply chains—and in turn, America's competitive edge.

A Closer Look

H.R. 1 provisions, such as full expensing and interest deductibility, help Centennial Bolt make long-term investments, strengthen its supply chain and deliver the hardware that supports innovation across the U.S.

> "At Centennial Bolt, our role is to make sure any project does not slow down because a part is missing and to improve the lives of our entire team. The Working Families Tax Cuts Act gives businesses more certainty to plan ahead, to invest in its people, to improve its inventory, to invest in equipment and to improve the facilities needed to support growth. Full expensing and restored interest deductibility help strengthen the entire supply chain."
>
> — *Mark Cordova, President*

CONNECTICUT

65,000

Jobs Protected

$12B

GDP Saved

$6B

Wages Saved

Westminster Tool

Plainfield, CT
40 Employees

About

Westminster Tool designs and creates plastic injection molds for the medical, aerospace and consumer products industries.

The 2017 tax reforms were transformational—fueling a nearly 30% workforce increase, the largest bonuses in company history and 45% wage gains. When R&D expensing later lapsed and research costs had to be amortized over five years, Westminster was forced to pivot away from novel product development toward legacy work, missing out on new jobs and innovation.

H.R. 1's Impact at a Glance

Full equipment expensing and immediate R&D expensing fuel Westminster's growth—empowering America's high-tech innovators.

A Closer Look

By restoring and making permanent immediate expensing for both equipment and research, Westminster has invested more in new machines, additive manufacturing and the product development that drives growth.

> "We serve high-tech industries, so we need to be constantly improving both our production processes and our products to ensure we're leading at the cutting edge of technology. Immediate research expensing helps us do exactly that."
>
> *— Colby Coombs, CFO*

DELAWARE

17,000

Jobs Protected

$3B

GDP Saved

$2B

Wages Saved

Printed Solid, a Prusa Company

Wilmington, DE

About

As a proud European–American enterprise, Printed Solid, a Prusa Company, is bringing the future of 3D printing to Delaware. While foreign competition has pushed most brands out, Prusa stands as the last major Western manufacturer making both hardware and materials. Today, this major U.S. manufacturing hub assembles world-renowned Prusa 3D printers and materials to support critical American sectors like education, aerospace, automotive and defense, while continuously creating new jobs.

H.R. 1's Impact at a Glance

H.R. 1's full equipment expensing provision empowered Prusa to grow a major facility tenfold.

A Closer Look

H.R. 1's provisions, such as full expensing for capital equipment purchases, help Prusa keep up with demand. Prusa recently expanded its Wilmington facility tenfold, going from 10,000 square feet to a new facility in Wilmington covering 100,000 square feet.

> "For a company defending and expanding western production, certainty matters. The Working Families Tax Cuts Act helps us plan and build with confidence. Provisions like full expensing directly support the massive capital investments we've made to expand our Prusa 3D printer manufacturing capacity tenfold, add jobs and secure high-quality 3D printing technology here in the U.S."
>
> — *Samuel Vavrek, COO*

FLORIDA

399,000
Jobs Protected

$73B
GDP Saved

$36B
Wages Saved

Johnson & Johnson

Jacksonville, FL
3,500 Employees

About

Johnson & Johnson is healthcare's leading, most comprehensive innovation powerhouse.

H.R. 1's Impact at a Glance

Tax certainty under H.R. 1 has helped J&J invest more than $1 billion in Jacksonville.

A Closer Look

J&J is investing more than $1 billion to expand its Vision operations in Jacksonville, Florida—scaling up manufacturing, packaging and distribution capacity in the northeast corner of the state. The project includes a new, state-of-the-art distribution facility expected to come online in 2028, and it forms part of J&J's broader commitment to invest $55 billion in U.S. manufacturing, research and development and technology through 2029 (including new manufacturing sites in North Carolina and Pennsylvania).

Building on more than 40 years of leadership in Florida, this Jacksonville investment supports 3,500 employees and strengthens Johnson & Johnson's $6 billion annual economic impact across the state.

> "Our mission to deliver breakthroughs that treat and cure the world's most pressing health challenges depends on our ability to manufacture and innovate. These investments reflect our sustained commitment to advancing American innovation, enabled by a strong and stable corporate tax rate."
>
> — *Kathy Wengel, Executive Vice President and Chief Technical Operations and Risk Officer*

GEORGIA

198,000

Jobs Protected

$36B

GDP Saved

$18B

Wages Saved

Winton Machine Company

Suwanee, GA
38 Employees

About

Winton Machine designs and manufactures precision tube and coaxial cable fabrication machinery used across a remarkable breadth of industries—from HVAC, aerospace and defense, energy and refrigeration to automotive, medical and electronics—all from a single facility in Georgia. The reach of Winton's machines speaks for itself: their components have gone into the Nancy Grace Roman Space Telescope, the Predator drone, the Mars Rover and the Iron Dome.

H.R. 1's Impact at a Glance

Immediate R&D expensing, full equipment expensing and EBITDA interest deductibility have positioned Winton Machine for its best year ever in 2026.

A Closer Look

For Winton, H.R. 1 works on both sides of the ledger. Restored R&D expensing drives the continuous innovation in software and tooling that keeps the company at the cutting edge, while full equipment expensing helps finance its own factory expansions. Just as important, the restored EBITDA interest deductibility standard makes the debt financing Winton's customers rely on more affordable—so they can purchase the machines Winton builds. When manufacturers can write off equipment and deduct financing costs, demand for Winton's products climbs right alongside its own ability to invest.

"As manufacturers, our ability to reinvest drives job creation, advances new technologies and supports our communities. I am committed to continue to help drive innovation and invest in the future manufacturing workforce here in the USA."

— Lisa Winton, CEO

HAWAII

23,000
Jobs Protected

$4B
GDP Saved

$2B
Wages Saved

Coastal Windows, Inc.

Waipahu, HI
50 Employees

About

Coastal Windows is a second-generation, family-owned manufacturer that has served residential and commercial customers across the islands since 1990. Based in Waipahu, the company designs, manufactures and installs high-quality windows and doors built for Hawaii's unique climate, helping keep local construction dollars, skilled jobs and manufacturing capacity in the state. What began in a 5,000-square-foot space has grown into a 30,000-square-foot operation where 50 employees cut, weld, assemble and deliver to homes and businesses statewide.

H.R. 1's Impact at a Glance

H.R. 1's pass-through and estate tax provisions help Coastal Windows invest in equipment, employees—and the next generation.

A Closer Look

For Coastal Windows, stable tax policy supports practical, long-term decisions: hiring and retaining skilled workers, purchasing equipment, serving customers reliably and preserving a locally owned manufacturer that continues to contribute to Hawaii's economy.

"At Coastal Windows, being family-owned means thinking beyond the next job. It means investing in our employees, serving our customers across Hawaii and keeping this business strong for the next generation. Permanent pass-through tax relief gives manufacturers like ours the certainty to reinvest in equipment, operations and people, while estate tax relief helps ensure family-owned businesses can transition without being forced to sell or scale back."

— Bob Barrett, President

IDAHO

33,000
Jobs Protected

$6B
GDP Saved

$3B
Wages Saved

Western Trailers

Boise, ID
~400 Employees

About

Western Trailers is a Boise, Idaho–based manufacturer founded in 1969 that builds lightweight, custom and specialty trailers—including flatbeds, grain hoppers, chip and refuse trailers and curtain sides for hauling freight across agriculture, forestry and commercial transportation. Drawing on its roots building one of the West's all aluminum cattle trailers, the company pairs high-tensile steel chassis with aircraft-aluminum body panels to deliver durability, payload efficiency and strong resale value.

H.R. 1's Impact at a Glance

H.R. 1's immediate expensing provisions help Western Trailers invest in new equipment, facilities and jobs—and build on a more than 50-year commitment to manufacturing in Idaho.

A Closer Look

H.R. 1's immediate expensing provisions for capital equipment and production facilities enable manufacturers like Western Trailers to maintain—and expand—the large production facilities needed to produce semi-trailers.

"Building semi-trailers is a massive operation, and we currently have 38 acres and more than 200,000 square feet of building space, with more than 20 acres planned for future expansions in Fruitland, Idaho. Immediate expensing of both equipment and production facilities lowers the costs of those investments, supporting our ability to continue to invest and create jobs in the community we've operated in for more than 50 years."

— Clint Whitehead, President

ILLINOIS

228,000
Jobs Protected

$42B
GDP Saved

$21B
Wages Saved

Simmons Knife & Saw

Glendale Heights, IL
50+ Employees

About

Simmons Knife & Saw manufactures saw blades for industrial applications. Their two primary markets are foam fabrication, which includes cutting foam rubber for mattresses and upholstered furniture, and food processing, which includes cutting and slicing of a wide variety of food products including meat, poultry, seafood, produce and bread. Their customer base includes industry-leading manufacturers of furniture, processed meats and prepared meals.

H.R. 1’s Impact at a Glance

Immediate R&D and equipment expensing provisions empower Simmons to reinvest hundreds of thousands of dollars in research, equipment and growth.

A Closer Look

Celebrating its 80th year, this fourth-generation, family-owned S corporation immediately benefited from H.R. 1. Restored R&D expensing produced a swing of hundreds of thousands of dollars between 2024 and 2025—real cash back in the business. Simmons invests heavily in R&D, building proprietary equipment in house, and used full equipment expensing to purchase additional machinery for its butcher blade line, doubling capacity in that growing segment. Having a permanent, pro-growth tax code is critical for the company.

> “Just tell me what the rules are, and I’ll probably find a way to win. Having that permanency, you can lay out a longer-term vision and really work toward it—knowing that the playing field is not going to change.”
>
> *— Colin Murphy, President and Owner*

INDIANA

122,000

Jobs Protected

$21B

GDP Saved

$11B

Wages Saved

Madsen Steel Wire Products

Orland, IN
75 Employees

About

Established in 1938, Madsen Steel Wire Products is a full-service custom wire manufacturer producing fabricated wire products, welded wire products, cable access trays for AI data centers, drip pans, sheet metal racks, tube fabrication, powder coating and assembly for customers across the United States, Canada and Mexico. From its 145,000-square-foot Orland, Indiana, headquarters and expanded Bronson, Michigan, powder-coating facility, Madsen supports industries ranging from automotive and commercial kitchens to retail, lighting, bakeries and industrial manufacturing.

H.R. 1's Impact at a Glance

H.R. 1 strengthens Madsen's ability to invest in state-of-the-art machinery—and the skilled talent who can operate it.

A Closer Look

H.R. 1 is already driving investment at Madsen—most recently the purchase of a top-of-the-line 3D CNC wire-forming machine from a Chicago factory. The pro-growth tax provisions spur Madsen's ability to innovate, expand and invest in its workforce.

> "When we invest in new machines, expanded floor space and skilled people, we are investing in American manufacturing capacity. The Working Families Tax Cuts strengthen that investment case. Full expensing for equipment and facilities helps manufacturers modernize faster, expand production and bring more work back into communities that are ready to build."
>
> *— Drew Greenblatt, President and Owner*

IOWA

57,000

Jobs Protected

$10B

GDP Saved

$5B

Wages Saved

Sukup Manufacturing Co.

Sheffield, IA
700 Employees

About

Sukup Manufacturing is a family-owned and -operated maker of grain storage, drying and handling equipment based in Sheffield, Iowa. Organized as a C corporation, the company designs and builds the bins, dryers and material-handling systems that farmers and grain operations across the country rely on to store and move their harvests.

H.R. 1's Impact at a Glance

Protecting the 21% corporate tax rate empowers Sukup to build on its TCJA investments.

A Closer Look

Sukup Manufacturing is one of many family-owned manufacturers across the United States that benefit from the 21% corporate tax rate. The TCJA enabled Sukup to hire hundreds of workers and offer even stronger employee benefits—and H.R. 1 protects those investments and Sukup's capability to build on them.

"The 21% corporate tax rate relieved Sukup and manufacturers across the country from what was previously one of the highest tax rates in the world, making it harder for us to compete globally and grow at home. Following its reduction to 21%, Sukup hired roughly 200 additional employees, growing our workforce by a third and allowing us to make important investments in childcare and healthcare for our expanded workforce and their families. It was vital that the competitive corporate tax rate be retained in the Working Families Tax Cuts, and that's exactly what Congress did."

— Tom Mangan, President and CEO

KANSAS

53,000

Jobs Protected

$10B

GDP Saved

$5B

Wages Saved

Full Vision, Inc.

Newton, KS
85 Employees

About

Full Vision, Inc. is an employee-owned precision manufacturer producing specialty tubular structures and components for turf maintenance vehicles, agricultural and construction equipment, truck bodies and medical treadmills—all from a 190,000-square-foot facility in Newton, Kansas.

For an employee stock ownership plan (ESOP) company running a two-shift operation in a tight skilled-labor market, overtime is essential to meeting production demand. The elimination of taxes on overtime premium pay has made a real difference.

H.R. 1's Impact at a Glance

H.R. 1's No Tax on Overtime provision has empowered Full Vision to invest in top-tier talent—meeting production demand in a highly competitive market.

A Closer Look

For an ESOP company running a two-shift operation in a tight skilled-labor market, overtime is essential to meeting production demand. The elimination of taxes on overtime premium pay has made a real difference.

"We've seen a direct impact on our employees' take-home pay—it's improved morale, increased willingness to work additional hours and given us a meaningful new tool for managing labor shortages on the shop floor."

— *Doug Scheible, President*

KENTUCKY

74,000

Jobs Protected

$13B

GDP Saved

$6B

Wages Saved

Zoeller Company

Louisville, KY
500 Employees

About

Zoeller Company manufactures water pumps—sump pumps, sewage pumps and clearwater systems—that keep homes dry and supply clean water to rural communities across America.

Founded in 1939, Zoeller is a fourth-generation family business—something only 3% of U.S. family companies ever achieve.

H.R. 1's Impact at a Glance

Estate tax relief and immediate R&D expensing help Zoeller invest for the future.

A Closer Look

The estate tax relief in H.R. 1 ensures that Zoeller's legacy can pass to the next generation without forcing the family to liquidate assets or take on crippling debt. Restored immediate R&D expensing, meanwhile, lets this capital-intensive manufacturer invest in innovation at lower after-tax cost. And with the 21% corporate rate preserved and these provisions made permanent, Zoeller can plan and invest with confidence rather than bracing for the next expiration.

> "The 2025 tax law is the foundation for the continued success of America's manufacturers."
>
> — *Bill Zoeller, CEO and Great-Grandson of Founder*

LOUISIANA

76,000

Jobs Protected

$15B

GDP Saved

$7B

Wages Saved

Martin Sustainable Resources/RoyOMartin

Alexandria, LA
1,000+ Employees

About

Martin Sustainable Resources' Louisiana story began in 1923, when Roy O. Martin Sr. purchased a small sawmill in Alexandria. Today, through RoyOMartin, the company manufactures plywood, oriented strand board and solid wood products at major Louisiana facilities in Chopin and Oakdale, supporting construction, housing and infrastructure customers across the country.

H.R. 1's Impact at a Glance

H.R. 1 empowers Martin Sustainable Resources/RoyOMartin to modernize its facilities—while estate tax relief protects the company's operations from one generation to the next.

A Closer Look

Under H.R. 1, Martin Sustainable Resources is using immediate expensing of new facilities and equipment to make long-term investments and, thanks to estate tax relief, plan for the next generation of its family-owned business.

"In Louisiana, reinvestment is how we keep mills running, timber moving and building products flowing to customers across the country. Recent modernization projects in Oakdale and Chopin show what that looks like in practice—new production equipment, press upgrades, robotics, scanning technology, kilns and facility improvements that help our teams produce plywood and OSB more efficiently. The Working Families Tax Cuts are helping to fuel modernization at our company. Full expensing for facilities and equipment strengthens our ability to keep making long-term investments, and estate tax relief helps protect the continuity of a family-owned company rooted in Louisiana for generations."

— E. Scott Poole, CEO

MAINE

25,000
Jobs Protected

$4B
GDP Saved

$2B
Wages Saved

The Strainrite Companies

Auburn, ME
85 Employees

About

Established in 1978, The Strainrite Companies is a family-owned manufacturer of liquid filtration products—filter bags, pleated membrane cartridges and ASME code filter housing systems. For nearly five decades, Strainrite has engineered custom filtration solutions for demanding industries including food and beverage, pharmaceuticals and biopharma, microelectronics and inks and coatings, serving customers in more than 40 countries from its ISO 9001-accredited, silicone-free facilities in Maine.

H.R. 1's Impact at a Glance

H.R. 1 spurred Strainrite to invest more than half a million dollars in its equipment.

A Closer Look

The 21% corporate tax rate provides Strainrite with the certainty and confidence that manufacturers need to make long-term capital investments. Further, the immediate R&D expensing provision unlocks further innovation, including as Strainrite develops highly sophisticated filtration technology.

> "The Working Families Tax Cuts are already driving investment at Strainrite—most recently more than $500,000 in equipment and facility upgrades in 2026 that will increase employment and sharpen operational efficiency. Innovation has been the heart of our company since 1978, and a stable, predictable tax code lets us keep it that way. The corporate rate gives us confidence to plan and invest long term, while restored full R&D expensing helps us develop the next generation of filtration technology right here in Maine!"
>
> *— Alan Lapoint, President and CEO*

MARYLAND

102,000

Jobs Protected

$18B

GDP Saved

$9B

Wages Saved

BTE Technologies

Hanover, MD
40 Employees

About

BTE Technologies is a precision medical device manufacturer delivering advanced physical testing and rehabilitation solutions to orthopedic hospitals and physical therapy clinics worldwide—all from a 40-person facility just outside Washington, D.C.

H.R. 1's Impact at a Glance

H.R. 1's provisions on immediate R&D expensing, full expensing for capital equipment purchases and the pass-through deduction have positioned BTE for record growth.

A Closer Look

H.R. 1 arrived at a critical moment for BTE. Restored R&D expensing is accelerating development of flagship products that account for over 70% of company sales—progress that had been stalled under amortization requirements. Combined with full expensing for capital equipment purchases and the pass-through deduction, BTE is now projecting over 50% growth in the next five years.

> "Manufacturing truly is the backbone of our nation, and Congress delivered a commonsense, pro-growth tax code that delivers for the small businesses driving our nation forward."
>
> — *Chuck Wetherington, President*

MASSACHUSETTS

139,000
Jobs Protected

$26B
GDP Saved

$13B
Wages Saved

Tech Etch

Plymouth, MA
360 Employees

About

Tech Etch, founded in 1964, is a leading employee-owned manufacturer specializing in precision-engineered thin metal fabrication, flexible printed circuit fabrication and assembly and EMI/RFI shielding solutions. The company operates three U.S. facilities located in Fall River, Massachusetts; Litchfield, Minnesota; and corporate headquarters in Plymouth, Massachusetts. Tech Etch focuses on serving the med tech and defense/aerospace industries. At the core of Tech Etch's success are its employee-owners, whose commitment to excellence delivers world-class services and innovative comprehensive solutions, ensuring unmatched precision, quality and attention to detail in every project, every time.

H.R. 1's Impact at a Glance

H.R. 1's immediate R&D expensing provision helps Tech Etch deliver the next generation of precision manufacturing.

A Closer Look

By making research investments immediately deductible once again, H.R. 1 helps Tech Etch continue driving the breakthroughs that keep manufacturing in America at the forefront of critical industries.

"Research and innovation are fundamental to Tech Etch. We serve high-tech industries with a mission to enhance lives globally. Our innovations enable new capabilities not only within our company, but also for our customers. The restoration of immediate research expensing supports our ability to continue leading in innovation while driving breakthroughs across the industries we serve."

— Richard Cammarano, President & CEO

MICHIGAN

170,000
Jobs Protected

$30B
GDP Saved

$15B
Wages Saved

Allied Photochemical

Macomb, MI
27 Employees

About

Allied Photochemical is a technology-driven manufacturer specializing in advanced ultraviolet-cured coatings for the automotive, electronics, industrial and packaging industries—formulated to reduce volatile organic compounds and hazardous air pollutants.

H.R. 1's Impact at a Glance

Immediate expensing for R&D and capital equipment help Allied move innovation from prototype to production.

A Closer Look

What sets Allied apart is how it brings products to market. To win certain customers, it builds a "prototype line" to test its coatings within that manufacturer's actual production context. Each prototype can require ordering new equipment and researching how to integrate Allied's coatings into the line—pairing a capital investment with an R&D investment. Allied draws on the same provisions to upgrade its own manufacturing equipment, so full R&D expensing and immediate equipment expensing match its pace of investment from the factory floor to the customers. The company has already hired two salespeople, with a production role in the pipeline.

> "Pro-growth tax policy gives us the certainty to keep investing, keep hiring and keep innovating right here in Michigan."
>
> — *Dan Sweetwood, President*

MINNESOTA

107,000

Jobs Protected

$19B

GDP Saved

$10B

Wages Saved

Niron Magnetics

Minneapolis, MN
38 Employees

About

Niron Magnetics, headquartered in Minneapolis, is pioneering a new class of high-performance permanent magnets that eliminate the need for rare earth materials. Built on its breakthrough iron nitride technology, Niron is establishing a scalable, domestic solution designed to power the next generation of electrification.

Niron is rapidly advancing U.S.-based magnet production to support critical industries including automotive, data centers, robotics, defense and consumer electronics.

H.R. 1's Impact at a Glance

H.R. 1 helps Niron manufacture next-generation magnets in America.

A Closer Look

In a major expansion, Niron broke ground on a 287,000-square-foot manufacturing plant in Sartell that will create more than 175 new jobs once completed. The company is also progressing plans for a high-volume manufacturing plant, with an expected capacity of 10,000 tons per year, currently in site selection within the U.S.

> "Niron is demonstrating that essential, next-generation technologies can be invented, scaled and manufactured in the United States. As we expand our operations and build the nation's first large-scale manufacturing plant for rare-earth-free permanent magnets in Sartell, Minnesota, policies like H.R. 1 that support innovation and investment are critical. They enable us to accelerate growth, create high-quality jobs and strengthen resilient domestic supply chains."
>
> — *Jonathan Rowntree, CEO*

MISSISSIPPI

46,000

Jobs Protected

$8B	**$4B**
GDP Saved	Wages Saved

Tombigbee Tooling

Mantachie, MS
50 Employees

About

Tombigbee Tooling is a Mississippi tool-and-die manufacturer serving the metal stamping industry from Mantachie. Since 1988, the company has helped customers solve complex production challenges with tooling, repairs and precision manufacturing support for industries including automotive, HVAC, appliances, commercial lighting and research-driven applications.

H.R. 1's Impact at a Glance

Immediate R&D expensing helps Tombigbee Tooling solve its customers' toughest production challenges.

A Closer Look

H.R. 1 restored immediate expensing for R&D, enabling manufacturers like Tombigbee Tooling to continue fueling innovation through the research and design of new prototypes.

> "For a tool-and-die shop, R&D happens when a customer brings us a difficult part, a damaged tool or a production problem and asks us to find a better way. Restored R&D expensing helps companies like ours keep investing in the design work, prototyping, machining expertise and problem-solving that make American manufacturing more competitive. The Working Families Tax Cuts Act gives us more certainty to keep improving the tools that help our customers build."
>
> *— Payne Thornton, Owner*

MISSOURI

108,000

Jobs Protected

$20B	**$10B**
GDP Saved	Wages Saved

Gilster-Mary Lee Corporation

Perryville, MO
1,200 Employees

About

Gilster-Mary Lee Corporation is a private-label food manufacturer founded in 1895, producing cereals, macaroni and cheese, baking mixes, popcorn and other shelf-stable grain-based products across multiple Missouri and Illinois facilities, including its Perryville cereal and mix plants.

H.R. 1's Impact at a Glance

Immediate equipment expensing and the pass-through deduction help Gilster-Mary Lee Corporation modernize its operations—and invest in its workforce.

A Closer Look

H.R. 1's permanent extension of the pass-through deduction—as well as incentives like immediate equipment expensing—give Gilster-Mary Lee Corporation the long-term certainty to continue investing in Perryville, Missouri.

> "The Working Families Tax Cuts give us the confidence to keep investing in our Missouri facilities and the people who run them. Full expensing makes it easier to modernize our equipment and expand production capacity, while the pass-through deduction supports our ability to reinvest in our workforce. This kind of tax certainty matters for a company that's been rooted in this community for generations."
>
> *— Tom Welge, President & CEO*

MONTANA

20,000

Jobs Protected

$4B

GDP Saved

$2B

Wages Saved

Spika Design & Manufacturing

Lewistown, MT
80 Employees

About

Spika Design & Manufacturing is a women-owned, AS9100D and CMMC Level 2 certified manufacturer of custom-engineered access platforms and ground support equipment. Operating in complex aerospace and industrial environments, the company serves customers worldwide across aerospace, defense, mass transit, heavy equipment and other highly regulated industries—all designed and built in Lewistown, Montana.

H.R. 1's Impact at a Glance

Immediate expensing for factories, equipment and R&D helps Spika expand its facility and product development.

A Closer Look

For a small manufacturer competing in mission-critical defense and aerospace markets, H.R. 1 delivers exactly the certainty needed to invest and grow. Immediate expensing for factories, equipment and R&D has accelerated Spika's planned factory expansion—adding steel fabrication capabilities alongside its existing aluminum production. The same provisions are fueling new product development in the defense and energy sectors. Meanwhile, the permanent pass-through deduction directly strengthens the company's capacity to hire for that growth.

> "Pro-growth tax policy gives small manufacturers like us the confidence to invest in our community and compete on the global stage."
>
> — *Katie Spika, President and CEO*

NEBRASKA

37,000

Jobs Protected

$7B

GDP Saved

$3B

Wages Saved

Behlen Mfg. Co.

Columbus, NE
686 Employees

About

What began in a Columbus, Nebraska, garage in 1936 is now one of the state's signature manufacturers. Behlen Mfg. Co. is a diversified steel fabricator whose metal buildings, farm and ranch equipment and grain storage systems reach customers in more than 90 countries. Locally owned since 1984, the company still anchors its production in Columbus, where its headquarters spans roughly 860,000 square feet.

H.R. 1's Impact at a Glance

Immediate expensing for facilities and equipment ensure Behlen Mfg. Co. will continue to drive U.S. steel fabrication.

A Closer Look

Steel fabrication at such a large scale demands continual reinvestment—in equipment, facilities and people. Behlen calls its employees "Partners in Progress," backing the name with profit sharing, tuition reimbursement and retirement benefits. Pro-manufacturing provisions in the new tax law, including permanent full expensing for equipment and qualifying production facilities, are designed to support exactly this kind of reinvestment at home.

"As a large manufacturer, we must make significant capital investments year after year to stay competitive—in machinery, in our Columbus facilities, in new capacity. When the tax code lets us recover those costs up front, that's money we can invest back in our operations, including our team members through the strong benefits and profit sharing we're proud to offer."

— Tom Boal, President and CEO

NEVADA

60,000
Jobs Protected

$10B	**$5B**
GDP Saved	Wages Saved

Click Bond

Carson City, NV
425 Employees

About

Click Bond is a family business located in Carson City, Nevada. Click Bond designs, manufactures and supports engineered mechanical hardware and assembly technology. Their products are used around the world—and even in space—in aviation, aerospace, vehicle, marine, industrial and offshore energy settings.

H.R. 1's Impact at a Glance

H.R. 1's No Tax on Overtime provision helps Click Bond meet growing demand while rewarding its workforce.

A Closer Look

H.R. 1's No Tax on Overtime provision enables Click Bond's hourly workers to take home more of their hard-earned income and reach their financial goals faster when they sign up for overtime shifts.

> "At Click Bond, all of our overtime is voluntary. Each week, we give our employees the opportunity to sign up for overtime. I expect that those hours will be in high demand with this new benefit, and that we may need to look at expanding our overtime opportunities. I've been thrilled to be able to tell Click Bond's manufacturing workforce that they will now be able to receive a tax deduction for their overtime work, on top of the 150% of pay they receive for those hours. It's a welcome bonus for our hourly workers, allowing them to take home more of their hard-earned income and reach their financial goals faster."
>
> *— Karl Hutter, CEO*

NEW HAMPSHIRE

27,000

Jobs Protected

$5B

GDP Saved

$3B

Wages Saved

Wire Belt Company of America

Bedford, NH
125 U.S. Employees

About

Wire Belt Company of America, started in 1947, is a fifth-generation, family-owned and -operated manufacturer. Headquartered in Bedford, New Hampshire, the company has invested in a new facility with a megawatt of solar and other environmentally conscious features.

H.R. 1's Impact at a Glance

Immediate equipment and R&D expensing help Wire Belt invest in innovation—and its people—while leading as one of New Hampshire's best places to work.

A Closer Look

Under H.R. 1, full expensing for equipment and research are fueling Wire Belt's operational upgrades and freeing up capital to continue providing quality wages, benefits and training to employees.

"We work hard to control our costs and take care of our customers, but taxes are a piece of that which can impact where and how much we sell, and ultimately how many people we employ. A stable, predictable tax code provides the confidence to keep investing in the things that matter most, including our equipment, innovation and, above all, our people. Provisions that allow us to immediately expense new equipment and research make it easier to modernize our operations and develop better products, which in turn allows us to reinvest those savings into competitive wages, training and benefits for our team. Being recognized as New Hampshire's best place to work reflects that commitment to our people, our new building illustrates our commitment to our community, and a consistent tax environment helps us sustain it."

— Jon Greer, President and CEO

NEW JERSEY

162,000

Jobs Protected

$32B	**$15B**
GDP Saved	Wages Saved

Evonik

Piscataway, NJ
300 Employees

About

Evonik, one of the world's leading specialty chemicals companies, has its North American headquarters in Piscataway, New Jersey.

H.R. 1's Impact at a Glance

Immediate R&D expensing and a stronger international tax code make the United States more competitive for global companies like Evonik—meaning more research and innovation here in America.

A Closer Look

For companies like Evonik that drive innovation around the world, immediate research expensing and international tax certainty go a long way. Restoring immediate expensing for research and development lowers the after-tax cost of innovating in the U.S. rather than spreading those costs over years. And a more stable, competitive international tax framework strengthens the case for locating research, intellectual property and production in America.

> "H.R. 1 gives us real reasons to invest in the United States: immediate expensing and a competitive international tax system are fueling innovation and growth in America."
>
> *— Elias Lacerda, President, Americas*

NEW MEXICO

29,000
Jobs Protected

$5B
GDP Saved

$3B
Wages Saved

New Mexico Business Coalition

About

The New Mexico Business Coalition is a strong voice for businesses across the state, advocating for policies that help employers grow, create jobs and strengthen local communities. Through advocacy, education and civic engagement, NMBC works to advance a more competitive and prosperous New Mexico.

H.R. 1's Impact at a Glance

By preserving a pro-growth, pro-manufacturing tax code, H.R. 1 helped protect 29,000 high-quality jobs in New Mexico.

"The Working Families Tax Cuts Act is exactly the kind of pro-growth policy New Mexico businesses need. By giving employers greater certainty, lowering the cost of investment and helping businesses keep more of what they earn, this law empowers companies to expand, hire and raise wages right here in our communities. New Mexico's job creators are ready to compete, grow and invest in the future—and this bill helped make that possible."

— Carla J. Sonntag, President and CEO

NEW YORK

337,000

Jobs Protected

$66B

GDP Saved

$32B

Wages Saved

GSE Dynamics

Hauppauge, NY
90 Employees

About

Founded in 1971, GSE Dynamics began as a small manufacturing company on Long Island and today is one of the top woman-owned small businesses for the Defense Logistics Agency. GSE also supports the wider Pentagon and larger prime manufacturers.

H.R. 1’s Impact at a Glance

Immediate equipment expensing helped GSE Dynamics purchase a state-of-the-art machining center—strengthening America’s defense industrial base.

A Closer Look

Following passage of H.R. 1, the company made a $1.5 million investment in 2026 for a new high-precision, 5-axis horizontal machining center that will help strengthen America’s defense industrial base. The company’s latest investments will also enable facility infrastructure upgrades necessary to support high-precision, heavy-duty production.

“The 2025 tax law gave GSE Dynamics the confidence to move forward with our new machining center. With the certainty provided by a permanent, pro-growth tax code, GSE Dynamics is set for continued growth and is considering additional equipment and facility investments to increase capacity and capability in support of the defense industrial base.”

— *Anne Shybunko-Moore, CEO and Owner*

NORTH CAROLINA

184,000

Jobs Protected

$33B

GDP Saved

$17B

Wages Saved

Ketchie Inc.

Concord, NC
20 Employees

About

Ketchie Inc. is a precision machine company located in Concord, North Carolina.

H.R. 1's Impact at a Glance

Immediate equipment expensing helped Ketchie invest in new machinery and expand its workforce by 25%.

A Closer Look

Ketchie was holding back on capital equipment purchases prior to H.R. 1, as the level of accelerated depreciation in the tax code continued to decline—increasing uncertainty and making it too difficult to commit to a long-term, expensive investment.

When H.R. 1 became law, Ketchie was able to purchase multiple pieces of equipment, including a dual 5-axis machining center, an EDM machine and a cylindrical grinder that will allow Ketchie to compete in new industry markets. These investments also spurred a 25% expansion of Ketchie's workforce.

Building on this momentum, Ketchie achieved AS9100D certification in 2025, opening the door to the aerospace industry, and invested in AI digital twin software to accelerate programming and new part development. Together, these advances made Ketchie—and its customers—more competitive across the entire supply chain.

> "When H.R. 1 passed last summer, we moved quickly to execute on our investment plans. We made commitments—and we kept them. It's incredibly rewarding to see those investments come to life and to celebrate what thoughtful, pro-growth tax policy can make possible for manufacturers."
>
> *— Courtney Silver, President and Owner*

NORTH DAKOTA

15,000

Jobs Protected

$3B

GDP Saved

$1B

Wages Saved

Baker Boy

Dickinson, ND
240 Employees

About

Baker Boy has grown from a small family bakery founded in 1955 into a modern bakery manufacturer serving foodservice, retail, convenience store and private-label customers across the country. The company produces about 200 premium bakery products, including donuts, buns, rolls, cookie doughs, croissants and its innovative Magic Ring Donuts, from its Dickinson, North Dakota, facility.

H.R. 1's Impact at a Glance

Immediate R&D and equipment expensing are helping Baker Boy turn innovative ideas into popular products at its Dickinson facility.

A Closer Look

Research and development is foundational to Baker Boy's operations—and H.R. 1 incentives like immediate R&D and equipment expensing are helping the baked goods manufacturer continue driving innovation and meeting consumer demand.

"At Baker Boy, R&D is what turns a bakery idea into a product customers can count on. Restored R&D expensing helps support the testing behind new recipes, dough systems, toppings, freezer performance, shelf life and production methods. Full expensing for equipment helps us pair that innovation with the machinery needed to make high-quality bakery products consistently at scale here in North Dakota."

— Guy Moos, President

OHIO

208,000

Jobs Protected

$37B

GDP Saved

$19B

Wages Saved

Jergens, Inc.

Cleveland, OH
~450 Employees

About

Jergens, Inc. was founded in 1942 and immediately began supporting other manufacturers during World War II with their manufacturing tools and equipment. Since its founding, Jergens has grown to focus on workholding solutions, lifting solutions, aviation specialty fasteners and digital torque tools.

H.R. 1's Impact at a Glance

Factory expensing and No Tax on Overtime help Jergens expand production.

A Closer Look

Jergens opened a brand-new facility—and after H.R. 1 became law, Jergens made that new facility even larger. In addition to producing more, Jergens is able to pay people more and meet growing demand, thanks to H.R. 1's No Tax on Overtime provision.

"Jergens just cut the ribbon on a new facility in Chicago, but because of our needs, and Congress passing the immediate expensing for factory facilities, we decided to add another expansion to that facility. As a result of the Working Families Tax Cuts, we'll be able to write that off in one year instead of over 39 years. It was a major reason we accelerated our new expansion.

"No Tax on Overtime is also benefiting both our employees and Jergens. We have access to a skilled/trained workforce ready to immediately meet the increasing customer demands. Since the passage of the bill, our employees are voluntarily working additional hours. They are keeping more of what they earn, putting more money back into the American economy and Jergens has a ready workforce. It is a win-win-win: a win for the employee, for Jergens and for the United States economy."

— Jack Schron, President and CEO

OKLAHOMA

63,000

Jobs Protected

$12B	**$6B**
GDP Saved	Wages Saved

Kimray, Inc.

Oklahoma City, OK
650 Employees

About

Founded in 1948, Kimray manufactures oil and gas control equipment from the heart of Oklahoma City. Its American-made valves, regulators, controllers, pumps and related products help energy producers operate safely and efficiently, supported by U.S. engineering, in-house manufacturing and hands-on technical expertise.

H.R. 1's Impact at a Glance

No Tax on Overtime and a competitive corporate tax rate help Kimray invest in its workforce—and future.

A Closer Look

A competitive corporate tax rate, combined with provisions like No Tax on Overtime, is helping Kimray and its employees meet growing demand for its oil and gas equipment and keep high-quality manufacturing jobs in Oklahoma City.

"At Kimray, our success depends on the people designing, machining, assembling and supporting products that customers rely on in the field. The No Tax on Overtime provision helps hourly manufacturing employees keep more of the extra pay they earn when demand requires longer shifts. Maintaining a competitive corporate tax rate also gives us the certainty to keep investing in Oklahoma City manufacturing, training, equipment and customer support—strengthening both our employee-owners and the customers we serve."

— Thomas Hill III, Board Chair and CEO

OREGON

75,000

Jobs Protected

$14B

GDP Saved

$7B

Wages Saved

Miles Fiberglass & Composites, Inc.

Clackamas, OR
65 Employees

About

Founded in 1963, Miles Fiberglass & Composites is a family-owned, women-owned manufacturer building custom fiberglass and composite products for customers in transportation, communications, industrial, military, wind energy and other markets. From its 93,000-square-foot facility in Clackamas, the company turns complex customer needs into durable, high-quality products built to withstand corrosion, extreme temperatures and demanding environments.

H.R. 1's Impact at a Glance

Immediate equipment expensing helps Miles Fiberglass & Composites invest in cleaner, safer machinery, while estate tax relief sets the stage for a new generation to lead.

A Closer Look

H.R. 1's immediate equipment expensing and estate tax relief are enabling Miles Fiberglass to upgrade its technology, make production cleaner, safer and more efficient, and plan for the next generation of its family-owned business.

"At Miles Fiberglass, every generation has a responsibility to leave the company stronger than they found it. Full expensing helps us invest in safer, cleaner and more-efficient equipment today. Estate tax relief helps make sure the next generation has the opportunity to carry that work forward—continuing to build products, serve customers and create manufacturing careers here in Oregon."

— Lori Miles-Olund, President

PENNSYLVANIA

223,000
Jobs Protected

$40B
GDP Saved

$21B
Wages Saved

i2M

Mountain Top, PA
200 Employees

About

i2M manufactures performance-engineered polymer films used across a variety of industries and applications, including transportation interiors, architectural surfaces, pool and spa films, wall protection systems, waterproofing and specialty industrial products. The company sources 92% of its raw materials domestically and sells primarily across North America.

H.R. 1's Impact at a Glance

i2M is using immediate expensing for R&D, facilities and equipment to develop breakthrough products and expand domestic production.

A Closer Look

For i2M, the restoration of immediate R&D expensing in H.R. 1 was the most impactful provision. One of the largest recyclers of flexible PVC in North America, i2M has used R&D investments to develop breakthrough products, including the first decal film made with certified recycled content (ReNew) that performs on par with virgin plastic. The company is also bringing previously overseas-sourced polymer film into domestic production, supported by full equipment expensing and the manufacturing facility construction deduction.

> "By restoring immediate R&D expensing, Congress has empowered manufacturers like i2M to innovate and create. That's how we keep our competitive edge—not just as a company, but as a country."
>
> — *Alex Grover, Founder*

RHODE ISLAND

18,000
Jobs Protected

$3B
GDP Saved

$2B
Wages Saved

Cooley Group

Pawtucket, RI
300 Employees

About

Cooley Group is a global manufacturer of sustainable, high-performance polymeric solutions, founded in 1926 and headquartered in Pawtucket, Rhode Island. Drawing on proprietary polymeric chemistries, the company develops and manufactures engineered geomembranes and coated textiles used in environmental protection; water, fuel and chemical containment; commercial roofing; military applications; healthcare; and large-scale outdoor advertising. For a century, Cooley has built its business on innovation, developing high-performance materials its customers rely on.

H.R. 1’s Impact at a Glance

Immediate expensing for R&D and capital equipment help Cooley Group develop new solutions and buy the equipment needed to build them.

A Closer Look

Cooley Group is taking advantage of H.R. 1’s immediate R&D expensing to deduct innovation-related costs, while incentives for facility expansion and new equipment are helping accelerate production of next-generation products.

> “Restoring full expensing for domestic research and development is critical for a company like ours—it means we can invest in formulating new solutions and fully deduct the costs in the year they were incurred rather than capitalizing them and paying upfront federal cash tax on the cost of innovation itself. Combined with 100% bonus depreciation on the equipment that powers our manufacturing, the One Big Beautiful Bill gives us the confidence to expand, accelerates our next generation of product development and creates American manufacturing jobs.”
>
> *— Daniel Dwight, President and CEO*

SOUTH CAROLINA

86,000

Jobs Protected

$15B

GDP Saved

$8B

Wages Saved

Nucor Corporation

Darlington and Huger, SC
33,000+ Employees

About

Nucor's South Carolina story runs deep. In Darlington, Nucor Steel South Carolina, the company's first mini mill, began operating in 1969 and helped pioneer electric arc furnace steelmaking in the United States. Today, Nucor's Palmetto State footprint includes steel mills and a range of downstream operations across the state, including the Nucor Steel Berkeley steel mill in Huger where the company has continued expanding with major investments in steelmaking capabilities.

H.R. 1's Impact at a Glance

A competitive corporate tax rate and immediate expensing for facilities and equipment help Nucor invest in American steel production.

A Closer Look

H.R. 1's pro-manufacturing tax provisions are giving Nucor the certainty to make long-term investments in the mills, machinery, technology and supply chains vital to the American steel industry.

"A competitive corporate tax rate gives manufacturers like Nucor the certainty to invest, grow and expand American steel capacity and capabilities. Full expensing for facilities and equipment helps ensure we can continue investing in the mills, machinery and technology needed to meet domestic steel demand and strengthen American supply chains. The Working Families Tax Cuts Act provides the certainty companies like ours need to plan and invest for the long term."

— *Ben Pickett, Executive Vice President of Business Services*

SOUTH DAKOTA

17,000
Jobs Protected

$3B	**$1B**
GDP Saved	Wages Saved

Rosenbauer America

Lyons, SD
1,100 Employees

About

Rosenbauer America's South Dakota story began in Lyons, where a local garage grew into a leading fire apparatus manufacturer serving departments across the country. Today, the Lyons facility builds fire engines, rescue vehicles and aerial firetrucks that help firefighters respond faster, operate more safely and protect communities when every second matters.

H.R. 1's Impact at a Glance

H.R. 1 enables Rosenbauer America to retain high-skilled manufacturing jobs in its small-town community.

A Closer Look

H.R. 1's pro-manufacturing tax provisions are helping Rosenbauer America expand operations, meet growing demand and keep high-quality manufacturing jobs vital to the community of Lyons, South Dakota.

"Lyons may be a small town, but the fire apparatus built here supports communities nationwide. As demand continues to grow, we are focused on expanding our South Dakota operations—adding skilled team members, strengthening production capacity and improving lead times for the fire departments that depend on our trucks. Changes to federal law, championed by Sen. Mike Crapo (R-ID), allow us to further advance the engineering, safety features and customization built into every apparatus. The Working Families Tax Cuts Act supports our ability to retain skilled manufacturing jobs in Lyons and deliver the high-quality equipment firefighters rely on when the alarm sounds."

— *Sven Lindenfelser, COO*

TENNESSEE

129,000
Jobs Protected

$23B
GDP Saved

$11B
Wages Saved

Brunswick Corporation

Vonore, TN
540 Employees

About

Brunswick Corporation has a long history in Tennessee with offices in Knoxville and manufacturing in East Tennessee. Brunswick is the powerhouse behind some of the most iconic boat brands on the water, from the legendary Boston Whaler to family favorites like Bayliner.

Vonore, Tennessee, is home to a multi-brand manufacturing facility capable of manufacturing a range of Brunswick-branded fiberglass boats. Located in the Tellico Lake area, the Vonore facility is a major U.S. manufacturing hub for the group, producing boats under multiple brands, including Sea Ray and Bayliner, among others. The production facility has approximately 540 employees and is one of the longest-running boat manufacturing sites in Eastern Tennessee.

H.R. 1's Impact at a Glance

A competitive corporate tax rate helps Brunswick Corporation keep investing in Tennessee boat manufacturing.

A Closer Look

H.R. 1 preserved the 21% corporate tax rate and a pro-growth international tax regime—providing a competitive foundation for Brunswick Corporation to continue investing in domestic marine manufacturing, strengthen the company's Tennessee operations and compete to win in a highly competitive global market.

> "For a company competing in a global marine market, a competitive corporate tax rate and stable international tax rules matter. The Working Families Tax Cuts help make the United States a stronger place to invest, manufacture and export from. That certainty supports decisions to keep innovation, production and high-quality marine manufacturing here in America, including across our Tennessee operations."
>
> *— Amy Wenz, Vice President of Tax*

TEXAS

547,000

Jobs Protected

$107B

GDP Saved

$51B

Wages Saved

WilliamsRDM

Fort Worth and Benbrook, TX
88 Employees

About

WilliamsRDM has engineered and manufactured mission-critical products in Texas since 1963, serving aerospace, defense, fire suppression, energy and security customers. From test equipment and cable assemblies to safety technologies and precision-built components, the company supports platforms and customers where reliability, quality and speed matter.

H.R. 1’s Impact at a Glance

Immediate R&D expensing gives WilliamsRDM the certainty to expand and invest in critical industries for America’s safety and national competitiveness.

A Closer Look

H.R. 1’s restoration of immediate R&D expensing has allowed WilliamsRDM to continue developing solutions to complex problems while keeping high-paying manufacturing jobs and production in the United States.

> “For WilliamsRDM, R&D is the engine behind how we solve complex problems for customers in aerospace, defense, fire safety and other mission-critical industries. It supports the engineering, prototyping, testing, design improvements and product validation required to take an idea from concept to a reliable product in the field. R&D expensing gives us more certainty to keep investing in that work here in Texas. It allows us to grow, create high-paying manufacturing jobs and keep more production in the United States.”
>
> — *Melissa Williams Hoskins, CEO and Chair of the Board*

UTAH

65,000

Jobs Protected

$13B

GDP Saved

$6B

Wages Saved

Red Cat Holdings

Salt Lake City, UT
450 Employees

About

Red Cat Holdings is building advanced American-made uncrewed systems for defense and commercial missions. Through platforms including Teal's Black Widow short-range reconnaissance drone, Red Cat delivers tools that help warfighters and security operators gain situational awareness, operate in contested environments and respond faster in the field. Its Utah, California, Georgia and Maine manufacturing footprints are part of a broader push to strengthen the domestic drone industrial base.

H.R. 1's Impact at a Glance

Immediate R&D and equipment expensing help Red Cat scale up production of in-demand defense and security systems.

A Closer Look

Under H.R. 1, immediate R&D and equipment expensing are helping Red Cat advance technological innovation and purchase the machinery needed to support America's growing drone industrial base.

"For Red Cat, speed matters—from design and testing to production and delivery. Restored R&D expensing helps us move faster on autonomy, secure communications, sensors and mission software, while full expensing for equipment helps turn those innovations into American-built systems at scale. In a market where defense and security needs change quickly, tax certainty helps us invest ahead of the challenge and deliver trusted technology to the warfighter and first responder."

— Jeff Thompson, CEO

VERMONT

12,000

Jobs Protected

$2B

GDP Saved

$1B

Wages Saved

Associated Industries of Vermont

About

Founded in 1920, Associated Industries of Vermont is the only statewide association dedicated to Vermont manufacturers and the businesses and organizations that support them. For more than a century, AIV has represented Vermont's industrial and business community through legislative and regulatory advocacy, education, information sharing and engagement on the policies that shape the state's economic future.

H.R. 1's Impact at a Glance

H.R. 1's tax certainty helped Vermont manufacturers protect 12,000 jobs and strengthen rural communities.

"Several provisions in the Working Families Tax Cuts Act contribute toward something Vermont manufacturers know well: growth in a small, rural state depends on certainty, investment and the ability to keep skilled people working close to home. From family-owned shops to advanced manufacturers serving national and global markets, these provisions can help give employers more room to make smart investment decisions with confidence—helping them compete from Vermont, strengthen local communities and create more opportunity for working families across the state."

— *William Driscoll, Vice President*

VIRGINIA

149,000
Jobs Protected

$27B
GDP Saved

$14B
Wages Saved

Wrap Technologies, Inc.

Norton, VA
125 Employees

About

Wrap Technologies, Inc. (NASDAQ: WRAP) is a public safety technology company best known for the BolaWrap, a non-lethal restraint device now used by more than 1,000 agencies across the United States and in 60 countries. In September 2025, the company opened its new U.S. manufacturing world headquarters in Norton, Virginia, in the heart of Wise County in southwest Virginia. The $4.1 million facility is built to produce up to 23,000 BolaWrap 150 devices and more than 150,000 cassettes per month, and it houses a dedicated on-site engineering and R&D wing alongside a demonstration and training center.

H.R. 1's Impact at a Glance

Immediate expensing for new equipment and for R&D have freed up capital for Wrap Technologies to hire and train 126 new team members.

A Closer Look

Under H.R. 1, full expensing for equipment and R&D have enabled Wrap Technologies to invest in its facilities and its people—unlocking more growth at the heart of the company's global headquarters in Virginia.

> "Standing up a facility like our Norton headquarters means investing heavily in equipment and people at the same time. The ability to fully expense the manufacturing equipment we're putting on the floor makes it easier for us to free up capital and redirect it toward what matters most right now: hiring and training the 126 team members who will build these products. Being able to immediately deduct our domestic research costs also allows us to keep investing in the engineering and R&D work happening on-site, which is central to where we're headed. Together, these provisions let us reinvest more in our people and in the Norton, Virginia, community that welcomed us from day one."
>
> *— Scot Cohen, Founder and CEO*

WASHINGTON

131,000

Jobs Protected

$25B

GDP Saved

$13B

Wages Saved

Munson Boats

Burlington, WA
65 Employees

About

Munson Boats is a welded aluminum boat builder based in Burlington, Washington, that manufactures a standardized line of 23- to 65-foot landing craft and workboats outfitted for fire/rescue, military, dive, research, patrol, oil spill response and other missions. The company traces its roots to founder Bill Munson, a Navy veteran who worked on aluminum Swift Boats in Vietnam before designing boats for Alaska's commercial fishing fleet. After founding his first company in 1980, Munson launched the William E. Munson Company in 1994. Today, the second-generation manufacturer employs 65 people at a purpose-built facility equipped with overhead bridge cranes and CNC precision cutting.

H.R. 1's Impact at a Glance

Munson Boats is taking advantage of H.R. 1's full expensing for new facilities to expand its production space and expand its workforce by nearly 25%.

A Closer Look

Under H.R. 1, provisions like immediate expensing for facility expansion have fueled Munson's expansion, adding 6,000 square feet of production space and 15 new jobs in Washington state's boat-building industry.

> "We were looking at putting up a new expansion building in 2020, but COVID shut down our expansion plans. When H.R. 1 passed and we could immediately deduct the full cost of that factory expansion, it made the math work to restart the project. That provision allowed us to add 6,000 square feet of production space, and just as importantly, it's letting us grow our team by 15 people—a 23% increase to our workforce—to build more boats right here in Washington."
>
> *— Jesse Munson, CEO*

WEST VIRGINIA

23,000

Jobs Protected

$4B

GDP Saved

$2B

Wages Saved

Form Energy

Weirton, WV
~1,000 Employees

About

Form Energy is an American company driving innovation in energy technology and manufacturing. The company's 100-hour iron-air battery systems, manufactured at Form Factory 1 in Weirton, West Virginia, are designed to help address America's growing demand for electricity while making the grid more affordable, reliable and secure.

Form Energy currently has more than 80 gigawatt hours of iron-air battery systems under agreement with leading utilities and energy entities across the United States and internationally.

H.R. 1's Impact at a Glance

H.R. 1's preservation of the Advanced Manufacturing Production Tax Credit (45X) helps Form Energy meet growing demand for its iron-air battery systems.

A Closer Look

H.R. 1 is helping Form Energy accelerate domestic manufacturing, create American jobs and deliver the reliable, affordable electricity needed to support economic growth, energy security and U.S. competitiveness—all without reliance on critical minerals or foreign adversaries.

"Key provisions in the 2025 tax law demonstrate firsthand that America's greatest manufacturing epoch isn't behind us—it's unfolding now. Form Factory 1 is located on the historic grounds of the former Weirton Steel mill—a site that once defined American steelmaking. For decades, Weirton Steel workers helped shape the America we know today—setting the original benchmark for American manufacturing excellence and ingenuity. With a growing team, we're proud to be carrying that industrious spirit forward at Form Factory 1 today."

— Mateo Jaramillo, CEO and Co-Founder

WISCONSIN

110,000

Jobs Protected

$19B	**$10B**
GDP Saved	Wages Saved

Husco

Waukesha, WI
1,500 Employees

About

Husco is a family-owned business based in Waukesha, Wisconsin. Husco produces hydraulic and electromechanical components that are used in both passenger cars and off-highway vehicles.

H.R. 1's Impact at a Glance

The permanent pass-through deduction helps Husco invest in its people, innovation and Wisconsin communities.

A Closer Look

H.R. 1's permanent extension of the pass-through deduction provides tax certainty to small and medium-sized manufacturers like Husco, so that they can continue to invest, compete and grow.

> "Permanently extending the 199A deduction has been vital for our business, providing tax certainty while ensuring that small and medium pass-through manufacturers like Husco can continue to invest in our growth, innovation, workers and the communities we operate in. With our facilities in Waukesha and Whitewater, Wisconsin, we are an economic driver for our local community and take our role as a pillar of our community seriously. Permanently extending the 199A deduction helps us continue to do that—enabling more hiring, more investment, and supporting our philanthropic efforts in Wisconsin."
>
> *— Austin Ramirez, President and CEO*

WYOMING

11,000

Jobs Protected

$2B

GDP Saved

$1B

Wages Saved

True Drilling

Casper, WY
70 Employees

About

True Drilling is a third-generation, family-owned contract drilling and well-servicing company based in Wyoming, where it has powered energy production across the state and surrounding region for decades. Built to last across generations, the company pairs deep regional roots with a sustained commitment to reinvesting in its workforce and equipment.

H.R. 1's Impact at a Glance

H.R. 1's pass-through deduction and estate tax relief help family-owned True Drilling invest today and for generations to come.

A Closer Look

By making permanent the pass-through deduction and the estate tax exemption, H.R. 1 has freed up capital for True Drilling to reinvest in its workforce and equipment and plan for the next generation of family ownership.

"For a family business built to last generations, the Working Families Tax Cuts are more than good tax policy—they're a lifeline. The pass-through deduction and reduced individual tax rates have freed up capital that True Drilling has reinvested directly into its workforce and equipment, while the permanently secured estate tax exemption means the next generation of family leadership can take the wheel without facing a devastating tax bill. With these provisions now locked in, True Drilling can plan, invest and grow with confidence."

— David True, President

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