



February 3, 2011

Mr. A. D. Frazier  
Chairman  
Special Council on Tax Reform and Fairness for Georgians  
State Capitol, Room 338  
Atlanta, Georgia 30334

Dear Mr. Frazier:

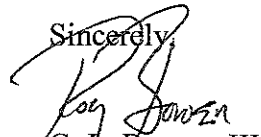
I begin this letter of endorsement of the recommendations of the Special Council on Tax Reform and Fairness for Georgians by thanking you, the members of the Special Council and the Council staff for the most professional, thorough and transparent way by which the Council conducted its business and for the commitment of substantial time and talent on behalf of the citizens of Georgia. Truly, there is not a more important task at hand for our public policy makers today than enhancing Georgia's ability to attract business investment that secures existing jobs and creates new jobs for our fellow citizens. And the Georgia Traditional Manufacturers Association (GTMA) is of the view that the recommendations developed by the Special Council, if adopted by the General Assembly and enacted into law, will substantially improve the competitiveness of Georgia vis-à-vis surrounding states that are aggressively seeking the same objectives.

Building upon a strong foundation of thoughtfully crafted guiding principles, the Council has done a masterful job of developing a package of recommendations that should provide existing Georgia manufacturers of all sizes with incentive to invest in plant expansions and provide incentive for manufacturers considering new plant operations to locate in Georgia. The Council's recommendation to remove the sales tax on energy used in manufacturing is especially appreciated and critical to achieving the objective of securing jobs for Georgians and growing the state's manufacturing base.

Similarly, the Special Council's recommendations recognize the desire of Georgians to retain a greater portion of their income for their own use and make provision for those with incomes insufficient for an acceptable standard of living.

GTMA and its member companies will convey to the members of the General Assembly and to the Governor the importance of the adoption of the Special Council's recommendations as a package. The Association believes that this approach would best position Georgia to emerge from the recession that has taken a greater toll on the state and its citizens than has been experienced by many other states in a far stronger position to increase employment, especially in the important manufacturing sector of the economy.

Sincerely,



G. L. Bowen, III  
President

cc: Members of the Special Council on Tax Reform and Fairness for Georgians  
GTMA Executive Committee