



# NEWS

## AMERICANS FOR TAX REFORM

1920 L Street, NW • Suite 200 • Washington, DC 20036  
202.785.0266 • Fax 202.785.0261

WWW.ATR.ORG

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CONTACT: Jonathan Collegio  
Elizabeth Karas  
202-785-0266

## South Carolina Legislature Passes Resolution Calling on Congress to Kill the Death Tax

*Rep. W. Smith urges Congress to stop penalizing families.*

WASHINGTON- **The South Carolina legislature passed a resolution calling on Congress to abolish the death tax permanently.** Today, Americans for Tax Reform (ATR), the nation's leading taxpayer advocacy group praised South Carolina Representative W. Douglas Smith (R-32) for his aggressiveness in protecting American taxpayers. In introducing a resolution urging Congress to work to repeal the death tax permanently, Rep. W. Douglas Smith is using the power of his state legislature to shape congressional debate.

ATR's State Legislative Advisory Project was launched in 2001 in an effort to help give state legislators a louder voice in federal policymaking. In the project's first year, twenty-seven states passed resolutions urging their congressional delegations to support the Economic Growth Tax Relief Reconciliation Act. As of June, 2004, state legislators have already introduced 159 different resolutions in 40 legislative bodies in 25 states and passed 64 different resolutions in 23 legislative bodies in 16 states.

Taxpayer advocate Grover Norquist, president of ATR, praised Rep. W. Douglas Smith's efforts. **“Pressure from Rep. W. Douglas Smith and South Carolina’s legislature brings taxpayers one step closer to abolishing a tax that cuts holes in the American Dream. Any American working to build a future has an ally in Rep. W. Douglas Smith.”**

Though the Death Tax is being phased out under one of the Bush Administration tax cuts, Senate rules required that the elimination of the Death Tax be temporary. Without congressional action, it will return to its full pre-tax cut level, claiming as much as 50 percent from families.

Confronted with the enormous tax bill that arrives upon the death of their elders, 70 percent of family businesses do not survive the second generation. Rep. W. Douglas Smith's resolution shows South Carolina's congressional delegates that their constituents expect action to permanently relieve the hardships faced by small businesses, family farms, and families trying to improve the lives of future generations.

**“As victims of the death tax, family businesses are forced to waste resources planning for the government to take half upon their death,”** said Norquist. **“Repealing the death tax permanently allows family businesses to use their money to create new jobs and to expand.”**

Americans for Tax Reform (ATR) is a non-partisan coalition of taxpayers and taxpayer groups who oppose all federal, state and local tax increases. For more information or to arrange an interview, please contact Jonathan Collegio at (202) 785-0266 or at [jcollegio@atr.org](mailto:jcollegio@atr.org).