

Resolution Requesting the Congressional Delegation of the State of _____ To Work to Abolish the Death Tax Permanently

WHEREAS, Under tax relief legislation passed in 2001, the death tax was temporarily phased out but not permanently eliminated; and

WHEREAS, Farmers and other small business owners will face losing their farms and businesses if the Federal Government resumes the heavy taxation of citizens at death; and

WHEREAS, This is a tax that is particularly damaging to families who are working their way up the ladder and trying to accumulate wealth for the first time; and

WHEREAS, Employees suffer layoffs when small and medium businesses are liquidated to pay death taxes; and

WHEREAS, If the death tax had been repealed in 1996, the United States economy would have realized billions of dollars each year extra output and an average of 145,000 additional new jobs would have been created; and

WHEREAS, Having repeatedly passed in the United States House of Representatives and Senate, repeal of the death tax holds wide bipartisan support; therefore be it

RESOLVED, That the _____ [House/Senate] of the state of _____ requests our elected Representatives and Senators in the United States Congress support, work to pass and vote for the immediate and permanent repeal of the death tax; and be it further

RESOLVED, That copies of this resolution be transmitted to the state of _____'s Congressional Delegation.

If you have any questions about this sample resolution, please contact Amanda Hydro at Americans for Tax Reform at (202) 785-0266.

The Death Tax places tremendous hardships on small businesses and family farms. In fact, due to the enormous tax bill that arrives upon death of their elders, 70 percent of family businesses do not survive the second generation and 87 percent do not get passed onto a third generation.

President Bush campaigned on a platform to cut taxes, including abolishing the Death Tax. As part of President Bush's 2001 tax cut, the Death Tax was gradually reduced in the years 2002-2009 and finally abolished in 2010. However, due to arcane budget rules, the Death Tax reappears in 2011 with the pre-2001 tax rates. Since the status of the tax is still not certain many family businesses are still wasting resources planning for the government to take half of their property upon death rather than using the money to create jobs. Making Death Tax repeal permanent will give the businesses the opportunity to make investments in job creation. For more info see: www.nodeathtax.org