

HM 1103

2005

1 House Memorial

2 A memorial to the Congress of the United States, urging  
 3 Congress to support, work to pass, and vote for the  
 4 immediate and permanent repeal of the death tax.

5  
 6 WHEREAS, under tax relief legislation passed in 2001, the  
 7 death tax was temporarily phased out but not permanently  
 8 eliminated, and

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

12 WHEREAS, the death tax is particularly damaging to families  
 13 who are trying to improve their economic conditions and  
 14 accumulate wealth for the first time, and

15 WHEREAS, employees suffer layoffs when small and medium  
 16 businesses are liquidated to pay death taxes, and

17 WHEREAS, if the death tax had been repealed in 1996, the  
 18 United States economy would have realized billions of dollars  
 19 each year in extra output, and an estimated 145,000 additional  
 20 new jobs would have been created, and

21 WHEREAS, having repeatedly passed in the United States  
 22 House of Representatives and Senate, repeal of the death tax  
 23 holds wide bipartisan support, NOW, THEREFORE,

24  
 25 Be It Resolved by the Legislature of the State of Florida:

26  
 27 That the Legislature of the State of Florida requests the  
 28 United States Congress to support, work to pass, and vote for  
 29 the immediate and permanent repeal of the death tax.

30 BE IT FURTHER RESOLVED that copies of this memorial be

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31    dispatched to the President of the United States, to the  
32    President of the United States Senate, to the Speaker of the  
33    United States House of Representatives, and to each member of  
34    the Florida delegation to the United States Congress.