

Rep. Pavlov offered the following resolution:

House Concurrent Resolution No. 32.

A concurrent resolution to memorialize the Congress of the United States to permanently repeal the federal inheritance tax.

Whereas, In 2001, the United States Congress adopted legislation to phase out the federal inheritance, or "death tax". This landmark piece of legislation, however, did not permanently repeal the tax, and, without further action, the inheritance tax will revert back to its old form in 2011. Clearly, the death tax is one of our most onerous taxes. The entire concept of taxing estates at a time of personal tragedy and loss is shameful public policy; and

Whereas, The repeal of the inheritance tax has long been a centerpiece of tax policy reform. The tax imposes a double imposition by taxing estates that have already paid their fair share of taxes on income. It is particularly burdensome on family farms and small businesses, which are a key part of the foundation of our entire economy. Indeed, if the tax resumes in 2011, farmers and small business owners will face the loss of their farms and businesses, and countless numbers of their employees would lose their livelihood. Moreover, all of our economy's gains from the death tax phase-out will be wiped out in one fell swoop; and

Whereas, Sound public policy argues that the death tax should be definitively and permanently repealed. If the tax had been fully repealed in 2001, our nation's economy would have already experienced tremendous growth from increased investment and economic input. Fully repealing the tax now will send a clear message to our nation's entrepreneurs that investment in job creation is truly our highest priority; now, therefore, be it

Resolved by the House of Representatives (the Senate concurring), That we hereby memorialize the Congress of the United States to permanently repeal the federal inheritance tax; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.