

Reps. Hummel, Ball, Baxter, Brandenburg, Drolet, Elsenheimer, Gosselin, Huizenga, LaJoy, Lemmons, III, Lemmons, Jr., Marleau, Meyer, Nitz, Nofs, Palmer, Pastor, Pearce, Proos, Shaffer, Stahl, Taub and Vander Veen offered the following resolution:

House Resolution No. 299.

A resolution to memorialize the Congress of the United States to permanently abolish the death tax.

Whereas, The inheritance, or "death tax" has long placed tremendous hardships on family farms and small businesses. Under federal tax relief legislation enacted in 2001, the death tax is being slowly phased-out, but not entirely eliminated. It reappears in 2011 with pre-2001 tax rates. This has implications far beyond the national scope, as Michigan and a host of other states have state death taxes that are predicated on this federal imposition; and

Whereas, Farmers and other small business owners will face losing their farms and businesses if the federal government resumes the heavy taxation of estates at death. Indeed, it is estimated that, because of the death tax, 70 percent of family businesses do not survive the second generation and 87 percent do not get passed on to a third generation; and

Whereas, The death tax is particularly damaging to families who are working their way up the economic ladder. Moreover, employees suffer layoffs when small and medium businesses are liquidated to pay death taxes; and

Whereas, If the death tax had been eliminated in 1996, the United States economy would have realized billions of dollars each year in extra output, and an average of 145,000 additional new jobs would have been created. Clearly, having previously passed, death tax repeal legislation has broad bipartisan support in Congress; now, therefore, be it

Resolved by the House of Representatives, That we memorialize the Congress of the United States to permanently abolish the death tax; and be it further

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