

By: Representative Ellington

To: Rules

HOUSE CONCURRENT RESOLUTION NO. 119

1 A CONCURRENT RESOLUTION REQUESTING THE CONGRESSIONAL  
2 DELEGATION OF THE STATE OF MISSISSIPPI TO WORK TO ABOLISH THE  
3 ALTERNATIVE MINIMUM TAX.

4 WHEREAS, in 1996, the United States Congress created the  
5 Alternative Minimum Tax to prevent wealthy Americans and  
6 corporations from using otherwise available deductions to reduce  
7 their income tax liability; and

8 WHEREAS, today the Alternative Minimum Tax has placed an  
9 onerous burden on working middle-class families and productive  
10 companies; and

11 WHEREAS, any family making over \$49,000.00 that deducts their  
12 state and local taxes, mortgage interest, children and college  
13 education will be subject to the Alternative Minimum Tax; and

14 WHEREAS, the Corporate Alternative Minimum Tax targets  
15 capital intensive industries that create jobs, raise the incomes  
16 of workers and increase the standard of living for all Americans;  
17 and

18 WHEREAS, corporations become subject to the Alternative  
19 Minimum Tax during recessions, which force layoffs of the  
20 employees; and

21 WHEREAS, it is important to protect working middle-income  
22 families and productive companies from tax burdens that only  
23 reduce the possibility of economic prosperity instead of encourage  
24 it:

25 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF  
26 REPRESENTATIVES OF THE STATE OF MISSISSIPPI, THE SENATE CONCURRING  
27 THEREIN, That we request our elected Representatives and Senators



28 in the United States Congress to repeal the individual and  
29 permanent Alternative Minimum Tax.

30 BE IT FURTHER RESOLVED, That copies of this resolution be  
31 furnished to the Mississippi Congressional Delegation and to the  
32 members of the Capitol Press Corps.

