

By: Representatives Lott, Akins, Chism,  
Fillingane, Hamilton (6th), Mayhall, Moore,  
Rogers (14th)

To: Rules

## HOUSE RESOLUTION NO. 57

1 A RESOLUTION REQUESTING THE CONGRESSIONAL DELEGATION OF THE  
2 STATE OF MISSISSIPPI TO WORK TO ABOLISH THE DEATH TAX PERMANENTLY.

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

6 WHEREAS, farmers and other small business owners will face  
7 losing their farms and businesses if the federal government  
8 resumes the heavy taxation of citizens at death; and

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

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

14 WHEREAS, if the death tax had been repealed in 1996, the  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

18 WHEREAS, having repeatedly passed in the United States House  
19 of Representatives and Senate, repeal of the death tax holds wide  
20 bipartisan support:

21 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF  
22 REPRESENTATIVES OF THE STATE OF MISSISSIPPI, That the House of  
23 Representatives requests that our elected representatives and  
24 senators in the United States Congress to support, work to pass  
25 and vote for the immediate and permanent repeal of the death tax.

26           BE IT FURTHER RESOLVED, That copies of this resolution be  
27 furnished to Mississippi's Congressional Delegation and to the  
28 members of the Capitol Press Corps.