

By: Senator(s) Ross

To: Rules

SENATE RESOLUTION NO. 27

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14 WHEREAS, if the death tax had been repealed in 1996, the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 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 SENATE OF THE STATE OF
22 MISSISSIPPI, That the Senate of the State of Mississippi requests
23 our elected Representatives and Senators in the United States
24 Congress support, work to pass, and vote for the immediate and
25 permanent repeal of the death tax.

26 BE IT FURTHER RESOLVED, That copies of this resolution be
27 transmitted to the Mississippi congressional delegation.