

By: Senator(s) White

To: Rules

SENATE CONCURRENT RESOLUTION NO. 530

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

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

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

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

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

15 WHEREAS, if the death tax had been repealed in 1996, the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

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

22 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE OF
23 MISSISSIPPI, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That
24 we hereby request our elected Representatives and Senators in the
25 United States Congress support, work to pass and vote for the
26 immediate and permanent repeal of the death tax.

27 BE IT FURTHER RESOLVED, That this resolution shall be sent to
28 the Mississippi congressional delegation in Washington, D.C., and
29 be made available to the Capitol Press Corps.