

1 SJR22
2 146436-1
3 By Senators Allen, Marsh, Waggoner, Glover, Beason, Brewbaker,
4 Dial, Whatley, Bussman, Taylor, Sanford, McGill, Fielding,
5 Pittman, Scofield, Williams, and Reed
6 RFD:
7 First Read: 12-FEB-13

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8 REQUESTING THE U.S. CONGRESS TO WORK TO PERMANENTLY
9 ABOLISH THE ESTATE TAX.

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11 WHEREAS, under tax relief legislation passed in
12 2001, the federal estate tax was temporarily phased out but
13 was not permanently eliminated; and

14 WHEREAS, farmers and other small business owners
15 will face losing their farms and businesses if the federal
16 government resumes the heavy taxation of the estates of
17 citizens at death; and

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

21 WHEREAS, employees suffer layoffs when small and
22 medium businesses are liquidated to pay such taxes; and

23 WHEREAS, if the tax had been repealed in 1996, the
24 United States economy would have realized billions of dollars
25 each year extra output and an average of 145,000 additional
26 new jobs would have been created; and

1 WHEREAS, having been repeatedly supported in the
2 United States House of Representatives and Senate, repeal of
3 the tax holds wide bipartisan support; now therefore,

4 BE IT RESOLVED BY THE LEGISLATURE OF ALABAMA, BOTH
5 HOUSES THEREOF CONCURRING, That we hereby request our elected
6 Representatives and Senators in the United States Congress to
7 work for the immediate and permanent repeal of the federal
8 estate tax.

9 BE IT FURTHER RESOLVED, That a copy of this
10 resolution be provided to each member of the Alabama
11 Congressional Delegation.