

Senate Resolution 302

By: Senators Shafer of the 48th, Rogers of the 21st, Staton of the 18th, Cagle of the 49th, Weber of the 40th and others

ADOPTED SENATE

A RESOLUTION

1 Urging the Congressional Delegation of the State of Georgia to work to abolish the death tax
2 permanently; and for other purposes.

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

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

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

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

11 WHEREAS, if the death tax had been repealed in 1996, the United States economy would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

14 WHEREAS, having repeatedly passed in the United States House of Representatives and
15 Senate, repeal of the death tax holds wide bipartisan support.

16 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that this body urges Georgia's
17 elected Representatives and Senators in the United States Congress to support, work to pass,
18 and vote for the immediate and permanent repeal of the death tax.

19 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed
20 to transmit appropriate copies of this resolution to the members of Georgia's Congressional
21 Delegation.