



# West Virginia Death Tax Voter Guide Election 2010

## Death Tax Repeal matters for West Virginia

In just a few short weeks the death tax (aka, federal estate tax) comes roaring back to life at the rate of 55% on all estates above \$1 million.

Former Congressional Budget Office Director Douglass Holtz-Eakin has calculated that reinstating the death tax will cost the country 1.4 million small-business jobs.<sup>1</sup> Despite the catastrophic consequences of the death tax, many in Congress support reinstating it.

The voter guide indicates whether candidates have committed to supporting permanent death tax repeal by signing the *Death Tax Repeal Pledge*. The guide also provides the legislative voting record for incumbent members of the U.S. Senate and House.

Please review the guide before voting and share with your friends, family members, and colleagues. PDF copies of the guide are available at [www.nodeathtax.org/election2010](http://www.nodeathtax.org/election2010). Don't forget to vote!

### U.S. Senate Candidates

Candidate	Repeal Pledge Signer?	H.R. 4213 (2010)	Amend. 873 Bud. Res 13 (2009)	H.R. 8 (2006)	H.R. 1836 (2001)	H.R. 8 (2000)
Joe Manchin (D)	<b>SIGNED PLEDGE</b>					
John Raese (R)	<b>SIGNED PLEDGE</b>					

**Vote Key:**

H.R. 4213 (2010): Would have instructed the Senate Finance Committee to redraft legislation to include permanent death tax repeal.

H.R. 8 (2006): Would have permanently repealed the death tax.

H.R. 8: (2002): Would have permanently repealed the death tax.

H.R. 1836 (2001): Temporarily repealed the death tax (among other tax relief measures).

H.R. 8 (2000): Would have permanently repealed the death tax.

Amendment 873 Bud. Res 13 (2009): Would have set aside room in the budget to make the death tax permanent at the rate of 35% with a \$5 million individual exemption.

**Blue** represents a vote for repeal or reform of the estate tax. **Red** represents a vote to maintain the death tax status quo.

Candidates who were not in office at the time of the vote are listed blank for the relevant vote. Candidates who were in office but chose not to vote for the legislation are listed as "not voting."

<sup>1</sup> See Douglas Holtz-Eakin and Cameron T. Smith, "Growth Consequences of Estate Tax Reform: Impacts on Small and Family Businesses," *American Family Business Foundation*, September 2010.

## U.S. House Candidates

Candidate	Repeal Pledge Signer?	H.R. 4154 (2009)	H.R. 3056 (2007)	H.R. 8 (2002)	H.R. 1836 (2001)
<b>District 1</b>					
Mike Oliverio (D)	<b>NOT SIGNED</b>				
David McKinley (R)	<b>SIGNED PLEDGE</b>				
<b>District 2</b>					
Rep. Shelley Moore Capito (R)	<b>NOT SIGNED</b>	NO	YES	YES	YES
Virginia Lynch Graf (D)	<b>NOT SIGNED</b>				
<b>District 3</b>					
Rep. Nick Rahall (D)	<b>NOT SIGNED</b>	YES	NO	YES	NOT VOTING
Elliott "Spike" Maynard (R)	<b>NOT SIGNED</b>				

**Vote Key:**

H.R. 4154 (2009): Would have cancelled the 2010 death tax repeal and made the tax permanent at 45% with a \$3.5 million exemption.

H.R. 3056 (2007): Would have instructed the Senate Finance Committee to redraft legislation to include permanent death tax repeal.

H.R. 8: (2005): Would have permanently repealed the death tax.

H.R. 1836 (2001): Temporarily repealed the death tax (among other tax relief measures).

Blue represents a vote for repeal or reform of the estate tax. Red represents a vote to maintain the death tax status quo.

Candidates who were not in office at the time of the vote are listed blank for the relevant vote. Candidates who were in office but chose not to vote for the legislation are listed as "not voting."