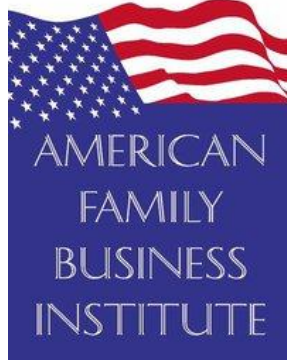


Cosponsor **H.R. 1259** the bi-partisan
“Death Tax Repeal Permanency Act of 2011”

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**CITIZENS
AGAINST
GOVERNMENT
WASTE**

Dear Representative:

The 50 undersigned organizations strongly urge you to cosponsor and vote in favor of H.R. 1259, the “Death Tax Repeal Permanency Act of 2011.”

America's family businesses and farmers were hit by a large estate tax increase, from 0% to 35%, at the beginning of 2011, making planning and passing on farms and businesses to the next generation even more difficult. As it stands, more than 70% of family businesses do not survive to the second generation, and a full 90% of family businesses do not survive to the third. In 2011, the political landscape has changed but family businesses are still struggling, family farms are liquidating, and even more jobs are at stake.

You can help extend relief to family businesses and farms by cosponsoring the bi-partisan Rep. Brady/Ross bill, H.R. 1259 – Death Tax Repeal Permanency Act of 2011 – to permanently eliminate the burdensome estate tax. In this poor economic climate, where small businesses have borne the brunt of job losses, permanent death tax repeal provides an immediate means to turn the tide on this problem and begin adding jobs back to the most productive sector of our economy. The death tax accounts for less than 1% of federal revenues and is an unnecessary drain on America's job creators.

Please cosponsor H.R. 1259 – Death Tax Repeal Permanency Act of 2011 – and vote in favor of death tax repeal for the following reasons:

Repealing the death tax would spur job creation. According to a recent study by Douglas Holtz-Eakin, Ph.D, former Director of the Congressional Budget Office, repealing the death tax would create 1.5 million additional small business jobs. It would shave almost a percentage point off the unemployment rate.

The death tax contributes a very small portion of federal revenues. According to the Office of Management and Budget, the death tax only collected 6/10 of one percent of all federal tax revenues in FY 2009. There is a good argument, in fact, that not collecting the death tax would lead to higher economic growth and thereby increased federal revenue from other taxes. Former undersecretary of the Treasury, Steve Entin, found that H.R. 1259 would increase tax revenues by nearly \$89 billion over 10 years using a "dynamic" economic analysis.

The death tax falls particularly hard on minorities. African-Americans have just in the last generation started accumulating generational capital, but the death tax threatens to confiscate it. Death tax liabilities bankrupted the Chicago Daily Defender – the oldest black-owned daily newspaper in the United States and will reduce net African-American wealth by 13%, according to a study conducted by Boston College professors John Haven and Paul Schervish. According to a 2004 Impacto Group poll, 50% of Hispanic business owners know someone who sold their business to pay the estate tax and a quarter expect to sell their business because of the estate tax.

The death tax promotes the concentration of wealth. Joseph Stiglitz, one of President Clinton's economic advisors, has argued that the estate tax "may actually increase inequality." This argument is backed up by economist Antony Davies, Ph.D, who found that the average annual increase in the death tax burden has resulted in an additional 6,000 small businesses being eliminated or absorbed into large conglomerates.

A super-majority of likely voters support eliminating the death tax. Poll after poll has indicated that a super-majority of likely voters support repealing the death tax. Typically, two-thirds of likely voters support full and permanent repeal of the death tax. People instinctively feel that the death tax is not fair.

The death tax is unfair. It makes no sense to require grieving families to pay a confiscatory tax on their loved ones' nest egg. Often, this tax is paid by selling family assets like farms and businesses. Other times, employees of the family business must be laid off and payrolls slashed. No one should be punished for fulfilling the American dream.

Therefore, we, the below-signed organizations urge you to become a cosponsor of **H.R. 1259**, the Death Tax Repeal Permanency Act of 2011.

Sincerely,



Dick Patten
President, American Family Business Institute



Grover Norquist
President, Americans for Tax Reform

Michael Needham
President,
Heritage Action for America

Scott Jones
CEO,
Forest Landowners Association

Rob Underwood
Manager of Congressional Relations,
The Petroleum Marketers Association of America

Chris Chocola
President,
Club for Growth

Jim Rowland
Executive Vice President,
Wine & Spirits Wholesalers of America

Tim Phillips
President,
Americans for Prosperity

Harry C. Alford
President,
National Black Chamber of Commerce

Jim Martin
Chairman,
60 Plus Association

Duane Parde
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National Taxpayers Union

Morton C. Blackwell
Chairman,
The Weyrich Lunch

Christopher Hudgins
Vice President of Government Relations & Policy,
International Sleep Products Association

Al Cardenas
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American Conservative Union

Marta Gates
Managing Director,
Service Station Dealers of America and Allied Trades

Mario H. Lopez
President,
Hispanic Leadership Fund

Phyllis Schlafly
President,
Eagle Forum

John Berlau
Director,
Center for Investors and Entrepreneurs
Competitive Enterprise Institute

Roy Littlefield
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The Tire Industry Association

Penny Nance
CEO,
Concerned Women for America

Stephen J. Entin
President & Executive Director,
Institute for Research on the Economics of Taxation

Karen Kerrigan
President & CEO,
Small Business & Entrepreneurship Council

Mark R. Spengle
Executive Director,
Center for Law and Social Strategy (CLASS)

Johnathan Tate
President,
Campaign for Liberty

Erica L. Gordon
Director of Policy & Government Affairs,
Citizens Against Government Waste

Collin Hanna
President,
Let Freedom Ring

Lew Uhler
President,
National Tax Limitation Committee

Susan A. Carleson
Chairman & CEO,
American Civil Rights Union

Gary Bauer
President,
American Values

Dr. William Greene
President,
RightMarch.com

Myron Ebell
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Freedom Action

Jennifer Hulse
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American Grassroots Coalition

Marta Gates
Managing Director,
Washington, Maryland, Delaware Service Station & Automotive Repair Association

Dee Hodges
President,
Maryland Taxpayers Association

Amy Ridenour
President,
National Center for Public Policy Research

Star Parker

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Chip Faulkner
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Citizens for Limited Taxation

Ron Miller
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Regular Folks United

Seton Motley
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Less Government

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R. Clarke Cooper
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Log Cabin Republicans

Jeffrey Mazzella
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Center for Individual Freedom

George Landrith
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Frontiers of Freedom

Brad O'Leary
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The O'Leary Report

Jonathan Williams
Director of the Tax and Fiscal Policy Task Force
American Legislative Exchange Council