

SENATE JOINT RESOLUTION 10

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2004 Regular Session
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By: **Senators Mooney, Colburn, Greenip, Haines, Hooper, and Pipkin**
Introduced and read first time: March 3, 2004
Assigned to: Rules

SENATE JOINT RESOLUTION

1 A Senate Joint Resolution concerning

2 **Permanent Repeal of the Death Tax**

3 FOR the purpose of urging the Maryland Congressional Delegation to support, work
4 to pass, and vote for the immediate and permanent repeal of the death tax.

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

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

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

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

15 WHEREAS, If the death tax had been repealed in 1996, the United States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

18 WHEREAS, Having repeatedly passed both the United State House of
19 Representatives and the United States Senate, repeal of the death tax holds wide
20 bipartisan support; now, therefore, be it

21 **RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND**, That the
22 General Assembly of Maryland urges the Maryland Congressional Delegation to
23 support, work to pass, and vote for the immediate and permanent repeal of the death
24 tax; and be it further

25 **RESOLVED**, That a copy of this Resolution be forwarded by the Department of
26 Legislative Services to the Maryland Congressional Delegation: Senators Paul S.
27 Sarbanes and Barbara A. Mikulski, Senate Office Building, Washington, D.C. 20510;
28 and Representatives Wayne T. Gilchrest, C. A. Dutch Ruppersberger III, Benjamin L.
29 Cardin, Albert R. Wynn, Steny Hamilton Hoyer, Roscoe G. Bartlett, Elijah E.

1 Cummings, and Christopher Van Hollen, Jr., House Office Building, Washington,
2 D.C. 20515.