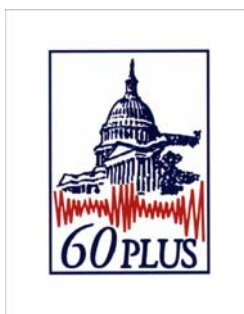




THE
AMERICAN
CONSERVATIVE
UNION



Religious Freedom Coalition



December 11, 2009

Open Letter to the United States Senate: Support Death Tax Repeal

Vote No on Temporary Patch Legislation and 45% Permanent Extension

Dear Senator:

The 25 undersigned organizations support full and permanent repeal of the death tax. We have been committed to this goal, in many cases, for over a decade. We support repeal of the death tax for the following reasons:

Repealing the death tax would spur job creation. According to a recent study by Dr. Douglas Holtz-Eakin, 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 promotes the concentration of wealth. Joseph Stiglitz, one of President Clinton's economic advisors, has argued that the death 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 businesses.

The death tax falls particularly hard on minorities. African-Americans and Hispanics have just started accumulating generational capital, but the death tax threatens to take it away. 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. Two out of three Hispanic business owners find that the estate tax hampers business growth, according to a survey by the Impacto group.

The death tax contributes a very small portion of federal revenues. According to the Office of Management and Budget, the death tax only collected 1.14 percent of all federal tax revenues in Fiscal Year 2008. 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.

A supermajority of likely voters support killing the death tax. Poll after poll has indicated that a super-majority of likely voters support killing the death tax. Typically, two-thirds of likely voters support full and permanent repeal of the death tax (even though far less than one percent of voters will ever be liable to pay it). People instinctively know that the death tax is not fair.

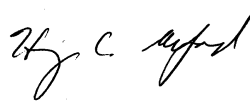
The death tax is immoral and cruel. It makes no sense to require grieving families to pay a confiscatory tax on their loved one's nest egg. Often, this tax is paid by selling family assets like farms and businesses. Other times, employees of the family business must be laid off and payrolls are slashed. No one should be punished for working hard, practicing thrift, and leaving an inheritance to future generations.

We urge you to vote NO on legislation to cancel the 2010 death tax repeal by extending the tax temporarily for one year. We are unhappy with H.R. 4154 and any other legislation that shackles Americans with a permanent, 45% death tax. We encourage you to support legislation to permanently repeal the death tax.

Sincerely,




Grover Norquist
President
Americans for Tax Reform



Harry C. Alford
President and CEO
National Black Chamber of Commerce



Dick Patten
President
American Family Business Institute



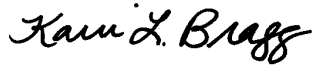
Mario H. Lopez
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Traditional Values Coalition

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Forest Landowners Tax Council

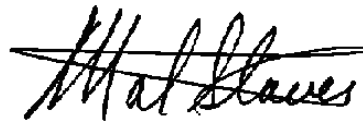


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