



# AMERICANS *for* TAX REFORM

June 19, 2013

The Honorable Kevin Brady  
U.S. House of Representatives  
Washington, DC 20515

The Honorable John Thune  
United States Senate  
Washington, DC 20510

Dear Congressman Brady and Senator Thune:

On behalf of Americans for Tax Reform, I write today in support of your new bill, the “Death Tax Repeal Act of 2013.” I would urge all Congressmen and Senators to support this common-sense, job-creating legislation.

**The death tax is unfair.** It’s not fair to tax savings twice or even three times, as the death tax does. It’s not fair to tax (again and again) the life work of a job creator, putting all he built and helped at risk. And it’s certainly not fair to impose a top death tax rate as high as 40 percent, as our current system does.

**The death tax is unpopular.** There are now nearly two decades of public opinion polls which show public support for full and immediate death tax repeal at between 70 and 80 percent. The time has come to end the death tax.

**The death tax is a jobs killer.** According to research from the Tax Foundation’s Steve Entin, killing the death tax would result in \$1 trillion of higher economic growth over the next decade. Small employers have to spend billions of dollars per year to plan around the death tax. How many hundreds of thousands of Americans are out of work because of the mere existence of this tax?

**The death tax is an immoral tax on small employers and families.** Imposing a tax rate as high as 40 percent on savings is not just bad for the economy—it’s unfair to families that have scrimped, saved, and built job-creating small businesses in their local communities. Families should not have to visit the undertaker and the local IRS office at the same time.

**The death tax is easier to repeal than ever.** According to CBO, the death tax will collect about \$20 billion per year over the next decade. That’s less than one-half of one percent of all federal tax revenues collected in that period. Surely we can cut spending or find a tax revenue offset which does far less damage to jobs than the death tax does.

Sincerely,

Grover Norquist

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