



August 17, 2009

The Honorable Kevin Brady
United States House of Representatives
301 Cannon House Office Building
Washington, DC 20515

Dear Representative Brady:

On behalf of the 362,000 members of the National Taxpayers Union (NTU), I write in support of H.R. 3463, your Death Tax Repeal Permanency Act. This bill would permanently abolish the death tax – a core goal of NTU.

First and foremost, repeal of the death tax would provide some element of relief for an economy that remains worse than we have seen in decades. The death tax punishes the hard work and savings of parents wishing to leave behind a better life for their children. It is especially damaging to small businesses and family-owned farms, some of which are forced into bankruptcy through the extraction of this pound of flesh. Finally, many economists have made clear that the tax's adverse effects on the economy exceed generated revenues.

There is also a powerful moral case to be made for repealing the death tax. The tax punishes thrift, savings, and hard work – three attributes that are absolutely imperative to getting our economy back on track. With the federal government expanding at a greater pace than we have seen in over 60 years, H.R. 3463 would make great strides in keeping America's entrepreneurial spirit alive. Our economy cannot afford to waste the talent of able people endeavoring to either escape or enforce the tax.

While some in the charitable community have expressed concerns that there will be a significant decline in giving if the death tax is repealed, this argument loses merit when you consider our nation's current fiscal crisis. Gift-giving has reached historic lows in recent months because families have had to cut back on discretionary spending to make ends meet. The best way to spur charitable giving is to enact policies that will lead to higher economic growth – the likely result of eliminating the death tax.

For the reasons outlined above, NTU urges cosponsorship and support of H.R. 3463, the Death Tax Repeal Permanency Act. Any roll call votes on this bill will be significantly weighted in our annual Rating of Congress.

Sincerely,

A handwritten signature in black ink that reads "Jordan Forbes". The signature is written in a cursive style with a large, looped initial "J".

Jordan Forbes
Federal Government Affairs Manager