

**First Regular Session
Sixty-fifth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. M05-0864.01 Patty Amundson

SJM05-001

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SENATE JOINT MEMORIAL 05-001

101 **MEMORIALIZING CONGRESS TO WORK TO ABOLISH THE DEATH TAX**
102 **PERMANENTLY.**

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

3 WHEREAS, Farmers and small business owners will face losing
4 their farms and businesses if the federal government resumes the heavy
5 taxation of citizens at death; and

6 WHEREAS, The death tax is particularly damaging to families
7 who are working their way up the economic ladder and trying to
8 accumulate wealth for the first time; and

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

11 WHEREAS, If the death tax had been repealed in 1996, the United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

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

1 WHEREAS, Having repeatedly passed in the United States House
2 of Representatives and Senate, repeal of the death tax holds wide
3 bipartisan support; now, therefore,

4 *Be It Resolved by the Senate of the Sixty-fifth General Assembly*
5 *of the State of Colorado, the House of Representatives concurring herein:*

6 That the General Assembly of the state of Colorado requests the
7 United States Congress to support, work to pass, and vote for the
8 immediate and permanent repeal of the death tax.

9 *Be It Further Resolved,* That copies of this Joint Memorial be sent
10 to the Speaker of the United States House of Representatives, the
11 Minority Leader of the United States House of Representatives, the
12 Majority Leader of the United States Senate, the Minority Leader of the
13 United States Senate, and each member of Colorado's congressional
14 delegation.