
HOUSE CONCURRENT RESOLUTION

REQUESTING THE CONGRESSIONAL DELEGATION OF THE STATE OF HAWAII
TO WORK TO ABOLISH THE DEATH TAX PERMANENTLY.

1 WHEREAS, under tax relief legislation passed by Congress in
2 2001, the death tax was temporarily phased out but not
3 permanently eliminated; and
4

5 WHEREAS, farmers and other small business owners will face
6 losing their farms and businesses if the federal government
7 resumes the heavy taxation of citizens at death; and
8

9 WHEREAS, employees suffer layoffs when small and medium-
10 sized businesses are liquidated to pay death taxes; and
11

12 WHEREAS, had the death tax been repealed in 1996, the
13 United States economy would have realized billions of dollars
14 each year in extra output and the creation of 145,000 additional
15 jobs; and
16

17 WHEREAS, having repeatedly passed the United States House
18 of Representatives and Senate, separately, repeal of the death
19 tax holds wide bipartisan support; now, therefore,
20

21 BE IT RESOLVED by the House of Representatives of the
22 Twenty-third Legislature of the State of Hawaii, Regular Session
23 of 2006, the Senate concurring, that the legislature requests
24 our elected Representatives and Senators in the United States
25 Congress support the permanent repeal of the death tax; and
26

27 BE IT FURTHER RESOLVED that certified copies of this
28 Concurrent Resolution be transmitted to the Speaker of the House
29 of Representatives, the President of the Senate, the
30 Congressional Delegation of the State of Hawaii, and the
31 Governor.
32
33



H.C.R. NO. 18

1

OFFERED BY: Barbara Mammote

FEB 6 2006

