

June 21, 2016

The Honorable Kevin Brady, Chairman
Committee on Ways & Means
1102 Longworth House Office Building
Washington, D.C. 20515

The Honorable Sander Levin, Ranking Member
Committee on Ways & Means
1139E Longworth House Office Building
Washington, D.C. 20515

Dear Chairman Brady and Ranking Member Levin:

We write to commend the Ways and Means Committee for its work to create a tax reform package, and we respectfully request that a repeal of the estate tax be included in any reform proposal.

For too long, our nation's farmers, ranchers, and small businesses have been hit by the harmful estate tax, or "death tax." This tax is a drain on the economy and it decreases the incentive to save and invest in the future. In a nation that encourages hard work and an entrepreneurial spirit, a tax punishing Americans who have worked hard and paid taxes their whole lives simply has no place.

Paying this tax is especially difficult for capital intensive businesses whose assets often consist of land, livestock, machinery, and equipment. Upon the death of a loved one, the IRS adds to the sense of loss by presenting heirs with the prospect of selling parts or all of the family business or land in order to pay the tax.

Despite its high economic and administrative burden, the death tax accounts for less than one-percent of federal revenue. Recent research estimates that repealing this tax would grow the economy, increase investment, and lead to new jobs.

The House has already passed the *Death Tax Repeal Act* with bipartisan support in the 114th Congress, and we urge the Committee to include a full repeal of this burdensome tax in any tax reform proposals. Thank you for your consideration of this important matter.

Sincerely,

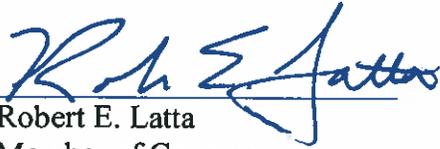
Martha McSally
Member of Congress



Doug Lamborn
Member of Congress



Thomas MacArthur
Member of Congress



Robert E. Latta
Member of Congress



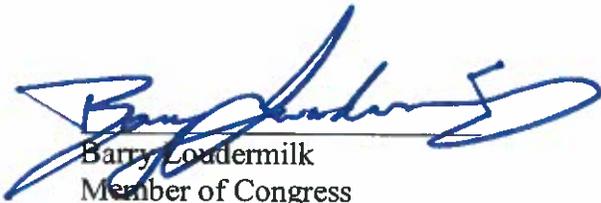
Tom Marino
Member of Congress



Frank A. LoBiondo
Member of Congress



Thomas Massie
Member of Congress



Barry Loudermilk
Member of Congress



Michael T. McCaul
Member of Congress



Mia B. Love
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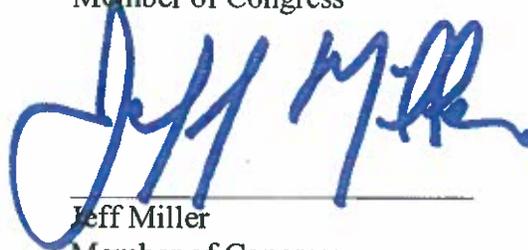
Frank D. Lucas
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John L. Mica
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Cynthia M. Lummis
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Jeff Miller
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