Congress of the United States

House of Representatives Washington, DC 20515

December 7, 2017

The Honorable Paul Ryan Speaker, U.S. House of Representatives H-232, U.S. Capitol Washington, D.C. 20515 The Honorable Kevin Brady Chairman, Committee on Ways and Means 1102 Longworth HOB Washington, D.C. 20515

CC: Majority Leader McCarthy and Majority Whip Steve Scalise

Dear Speaker Ryan and Chairman Brady:

Thank you for helping House Republicans keep our promise to repeal the death tax in the *Tax Cuts and Jobs Act* passed by this body. Full repeal of the death tax has been a conservative priority for nearly 40 years and Republicans are closer than ever to finally killing the death tax once and for all. Repeal of the death tax is also overwhelmingly supported by the public; an April 2017 NPR/Ipsos poll found 76 percent of respondents favor abolishing the tax.

Support for repeal among House Republicans is unanimous. Congresswoman Noem's *Death Tax Repeal Act* currently has over 100 cosponsors in the House and Chairman Brady's *Death Tax Repeal Act* passed the House 240-179 on a bipartisan basis in April of 2015. Calls for repeal were so strong from the Freedom Caucus, the Tuesday group, and rank and file Republicans that the House went through the process of regular order to pass Chairman Brady's legislation as a stand alone measure.

Given this overwhelming support, we strongly urge you to pursue a solution in conference that repeals the estate tax. We are concerned about the current Senate plan, which falls short of the long term Republican goal by providing only temporary relief while leaving the death tax in place. The Senate's temporary policy would provide no certainty to business owners planning for succession and do nothing to cut down on expensive estate planning costs associated with the death tax.

The Republican majority was largely elected because of a movement across America to move to sounder fiscal policy and reform our ailing tax code. A vote to repeal the estate tax would accomplish both of those things. A study by the nonpartisan Tax Foundation shows that repeal would create 159,000 new jobs and increase GDP by nearly one percent over a decade. This increase in GDP and new jobs would bring in enough revenue to nearly offset the loss of revenue from repeal.

The temporary Senate policy is out of step with the President, the House, and the tax reform joint framework released in September. Many of us are continuing to hear from family businesses, farmers, and ranchers in our districts about the need for repeal - not only because of the harm a 40 percent tax at death causes, but also because of their yearly compliance burden.

We urge you to seek an agreement in conference that achieves repeal of the hated and economically destructive death tax. We look forward to working with you to pass tax reform that simplifies the tax code, lowers taxes on middle class families, and kills the death tax once and for all.

Sincerely,

Warren Davidson Member of Congress

Trent Franks

Member of Congress

Alexander Mooney

Member of Congress

Ted Yoho

Member of Congress

Andy Biggs

Member of Congress

Bob Gibbs

Member of Congress

Jim Banks

Member of Congress

Paul A. Gosar, D.D.S.

Member of Congress

Steve King

Member of Congress

Scott Perry

Member of Congress

Bob Latta

Member of Congress

Mark Walker

Member of Congress

Doug Lamborn Member of Congress

Luke Messer

Member of Congress

Thomas J. Rooney Member of Congress

Glenn 'GT' Thompson

Member of Congress

Ralph Norman

Member of Congress

Member of Congress

David P. Roe, M.D. Member of Congress

Steve Russell

Member of Congress

Neal Dunn

Member of Congress

Bob Goodlatte Member of Congress

Liz Cheney Member of Congress

David G. Valadao Member of Congress

David Joyce Member of Congress

Jody Hice

Member of Congress

Sam Graves

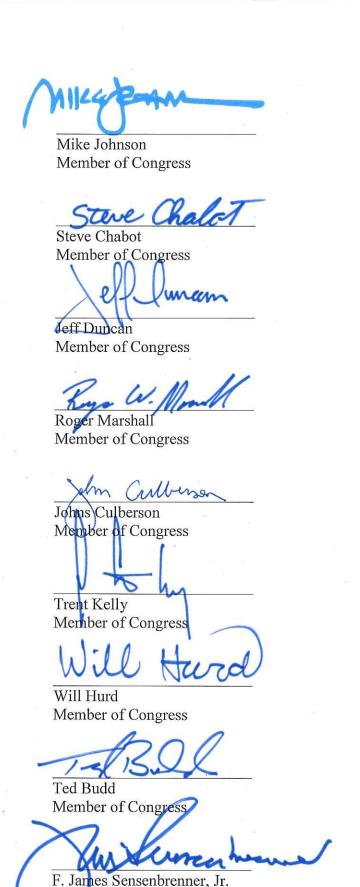
Member of Congress

Gus Bilirakis Member of Congress

Ralph Abraham, M.D. Member of Congress

Brian Babin

Member of Congress



Member of Congress



Member of Congress

Chris Stewart

Member of Congress

Member of Congress

Scott DesJarlais Member of Congress

Joe Barton Member of Congress

Andy Harris Member of Congress