



September 22, 2016

The Honorable Warren Davidson  
U.S. House of Representatives  
1011 Longworth House Office Building  
Washington, DC 20515

Dear Congressman Davidson:

**I write in support of H.R. 6100, the "Protect Family Farms and Businesses Act," legislation to block the recently announced Treasury Department rule that widens the scope of the Death Tax.** I encourage all Members of Congress to support and co-sponsor this important piece of legislation.

Currently, families hit with the Death Tax are allowed two discounts when determining the value of their estate: a lack of control discount and a lack of marketability discount.

A lack of control discount can be claimed when a family holds a minority ownership stake in an asset, resulting in the asset holding less value on the open market. A lack of marketability discount applies when an asset held by the family cannot easily be liquidated because of market barriers.

Recently proposed Treasury rules would make it much more difficult for families to claim these two provisions. **As a result, the rule would increase the Death Tax for many families.**

At a basic level, Americans know that the Death Tax is [not fair](#). It is a tax you pay on savings you have already paid taxes on at least once, and potentially more than once. Those who are hit hardest generally are first and second generation small business owners, because the truly wealthy can avoid the tax through an army of accountants, attorneys, and charitable planners.

**The Death Tax is also bad for jobs and the economy.** According to the Tax Foundation, repealing the Death Tax would create 159,000 jobs and significantly increase wages, GDP, and capital investment.

**The intense opposition to the Death Tax is unquestionable.** In poll after, the Death Tax has consistently been opposed by nearly 70 percent of adults, registered voters, and likely voters. The House of Representatives even voted to [repeal](#) the Death Tax last year with a bipartisan vote of 240-179.

Rather than listen to the will of the people, the Obama Administration wants to make the Death Tax more burdensome on American families. **Your legislation would stop this stealth Death Tax increase by blocking the proposed Treasury rule. As such, Members of Congress should have no hesitation supporting this pro-taxpayer legislation.**

Onward,

Grover Norquist  
President, Americans for Tax Reform

722 12<sup>th</sup> Street N.W.

Fourth Floor

Washington, D.C.

20005

T: (202) 785-0266

F: (202) 785-0261

[www.atr.org](http://www.atr.org)