

THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE RESOLUTION

No. 616 Session of  
2017

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INTRODUCED BY DeLUCA, NOVEMBER 27, 2017

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REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 27, 2017

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## A RESOLUTION

1 Memorializing the Congress of the United States to keep the  
2 Federal estate tax intact and to not have it repealed.

3 WHEREAS, Repealing the estate tax, a tax on assets  
4 transferred from a deceased individual to their heirs, has  
5 become a perennial talking point among conservatives and is the  
6 subject of a proposed repeal by the Trump administration; and

7 WHEREAS, The estate tax has been an important source of  
8 Federal revenue for a century; and

9 WHEREAS, Only 0.2% of estates are included in the tax,  
10 meaning 99.8% of estates owe no tax at all, due to the extremely  
11 high dollar threshold and thus constitute the wealthiest of the  
12 wealthiest in America; and

13 WHEREAS, The threshold has gone from \$650,000 per person in  
14 2001 to approximately \$5.5 million per person in 2017; and

15 WHEREAS, The estate tax is a tax on very large inheritances  
16 by an extremely small group of extremely wealthy heirs; and

17 WHEREAS, By erroneously labeling it a death tax and implying  
18 that it would hurt ordinary families and force the sale of

1 family farms and businesses, the estate tax has been  
2 successfully misrepresented as a countrywide and universal  
3 burden, distorting the truth and confusing the public at large;  
4 and

5 WHEREAS, Nationwide only 20 farms a year pay estate taxes,  
6 according to the Tax Policy Center, equating to fewer than 1 in  
7 100,000 farms; and

8 WHEREAS, It is clearly false that the estate tax keeps  
9 ordinary Americans from passing down savings to their heirs  
10 because the estate tax is only triggered at \$5.5 million for an  
11 individual or approximately \$11 million for a couple; and

12 WHEREAS, Current law does not require an estate tax for a  
13 family estate under \$11 million: a married couple who managed to  
14 save and leave \$10.9 million to their children would not pay a  
15 single penny; and

16 WHEREAS, It has been claimed that a wealth transfer tax,  
17 including the estate tax, would be more accurately called a  
18 silver spoon tax than a death tax; and

19 WHEREAS, The amount of tax that is being proposed to be  
20 exempt is staggering, averaging more than \$3 million apiece for  
21 the top 0.2% of Americans and more than \$20 million for the  
22 wealthiest estates; and

23 WHEREAS, That amount would equate to more than the Federal  
24 Government spends on the Food and Drug Administration, the  
25 Centers for Disease Control and Prevention and the Environmental  
26 Protection Agency combined; and

27 WHEREAS, Repealing the estate tax would be a windfall for  
28 billionaires and others whose fortunes would forever escape  
29 taxation and thus create a larger and more durable inheritance  
30 class who owe their riches to their parents and not their

1 individual efforts; and

2 WHEREAS, The estate tax is the most progressive part of the  
3 tax code because it affects only those who are most able to pay;  
4 and

5 WHEREAS, Repealing the estate tax would eliminate the  
6 nation's most effective tax policy tool in balancing the impacts  
7 of large inheritances; and

8 WHEREAS, Inheritances account for about 40% of all household  
9 wealth and are extremely concentrated at the top, contributing  
10 to inequality and a lack of economic mobility from one  
11 generation to the next; and

12 WHEREAS, A measure that would entrench a permanent class able  
13 to pass along enormous wealth from generation to generation  
14 without any recompense to the society that enabled its success  
15 runs counter to our shared values; and

16 WHEREAS, Franklin Delano Roosevelt said "inherited economic  
17 power is as inconsistent with the ideals of this generation as  
18 inherited political power was inconsistent with the ideals of  
19 the generation which established our government"; and

20 WHEREAS, The wealthiest persons in our country owe their  
21 success to the hard work of generations of Americans before them  
22 and the existence of an infrastructure that has allowed them to  
23 succeed; and

24 WHEREAS, Accordingly, these persons have an obligation to pay  
25 forward with a return to investment in the success of current  
26 and future generations; therefore be it

27 RESOLVED, That the House of Representatives of the  
28 Commonwealth of Pennsylvania memorialize the Congress of the  
29 United States to keep the Federal estate tax intact and to not  
30 have it repealed; and be it further

1       RESOLVED, That a copy of this resolution be transmitted to  
2 the presiding officers of each house of Congress and to the  
3 members of Congress from Pennsylvania.