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**SENATE MEMORIAL 18**

**47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005**

**INTRODUCED BY**

**Leonard Lee Rawson**

**A MEMORIAL**

**REQUESTING THAT THE CONGRESSIONAL DELEGATION OF THE STATE OF  
NEW MEXICO WORK TO ABOLISH THE DEATH TAX PERMANENTLY.**

**WHEREAS, under tax relief legislation passed in 2001, the  
death tax was temporarily phased out but not permanently  
eliminated; and**

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

**WHEREAS, the death tax is particularly damaging to  
families working their way up the ladder and trying to  
accumulate wealth for the first time; and**

**WHEREAS, employees suffer layoffs when small and medium  
businesses are liquidated to pay death taxes; and**

**WHEREAS, if the death tax had been repealed in 1996, the**

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1 United States economy would have realized billions of dollars  
2 each year in extra output and an average of one hundred forty-  
3 five thousand additional new jobs would have been created; and

4 WHEREAS, having repeatedly been passed in the United  
5 States congress, repeal of the death tax holds wide bipartisan  
6 support;

7 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE  
8 OF NEW MEXICO that our congressional delegation be encouraged  
9 to support, work to pass and vote for the immediate and  
10 permanent repeal of the death tax; and

11 BE IT FURTHER RESOLVED that copies of this memorial be  
12 transmitted to members of the state's congressional delegation.