



February 13, 2025

Senator John Thune
511 Dirksen Senate Office Building
Washington, DC 20510

Congressman Randy Feenstra
2434 Rayburn House Office Building
Washington, DC 20515

Dear Senator Thune and Representative Feenstra:

The undersigned organizations support your bill, the Death Tax Repeal Act.

We appreciate your work to lead the country towards a commonsense tax code that does not impose a destructive double or triple tax at death. We support full and permanent repeal of the federal estate tax for the following reasons:

Repealing the death tax would spur job creation and grow the economy. Many studies have quantified the potential job growth that would result from estate tax repeal. The Tax Foundation found that the US could create over 150,000 jobs by repealing the estate tax. A study by the House Joint Economic Committee found that the death tax has destroyed over \$1.1 trillion of capital in the US economy – loss of small business capital means fewer jobs and lower wages. Lawrence Summers, former Secretary of the Treasury under President Clinton; Alicia Munell, member of President Clinton's Council of Economic Advisors; Joseph Stiglitz, a Nobel laureate for economics; and Douglas Holtz-Eakin, former CBO Director have all published work on the death tax's stifling effect on job growth and the economy as a whole.

The death tax contributes a very small portion of federal revenues. The estate tax currently accounts for approximately one-half of one percent of federal revenue. There is a good argument that not collecting the estate tax would create more economic growth and lead to an increase in federal revenue from other taxes. A Tax Foundation analysis found repeal of the death tax would increase federal income taxes by \$145 billion over 10 years using a more realistic, “dynamic” economic analysis.

In addition, the death tax forces family businesses to waste money on expensive insurance policies and estate planning. These burdensome compliance costs make it even harder for business owners to expand their businesses and create more jobs.

A super-majority of likely voters support eliminating the death tax. Poll after poll has indicated that a super-majority of likely voters support repealing the estate tax. Typically, two-thirds of likely voters support full and permanent repeal of the death tax. People instinctively feel that the estate tax is not fair.

The death tax is unfair. It makes no sense to require grieving families to pay a confiscatory tax on their loved one's nest egg. Far too often this tax is paid by selling family assets like farms and businesses. Other times, employees of the family business must be laid off and payrolls slashed. No one should be punished for fulfilling the American dream.

The negative effects of the estate tax make permanent repeal the only solution for family businesses and farms. Your legislation will help America's family businesses create jobs, expand operations, and grow the economy. We thank you for your continued leadership on this important issue.

Signed,



Agricultural Retailers Association



AICC, The Independent Packaging Association



Air Conditioning Contractors of America



American Beverage Licensees (ABL)



American Bus Association



American Foundry Society



American Horse Council



American Loggers Council



American Pipeline Contractors Association



American Rental Association



American Sheep Industry Association



American Subcontractors Association



American Sugar Alliance



American Supply Association



AMT- The Association For Manufacturing Technology



Associated Builders and Contractors



Associated Equipment Distributors



Associated Wire Rope Fabricators



Association for Print Technologies



Aviation Suppliers Association



Auto Care Association



Coalition of Franchisee Associations



Construction Industry Round Table



Natural. Crafted. Responsible. Formerly HPVA®



Distribution Contractors Association



Education Market Association



Energy Marketers of America



Essential Minerals Association



Family Business Association of California



Far West Equipment Dealers Association



FOOD MARKETING INSTITUTE

FMI - the Food Industry Association



Foodservice Equipment Distributors Association



Forest Landowners Association



Forest Resources Association



Franchise Business Services



Gallagher Flintoff & Klein



Global Cold Chain Alliance



Hardwood Federation



Hardwood Manufacturers Association



Heating Air-conditioning and Refrigeration Distributors International



Independent Electrical Contractors



International Association of Refrigerated Warehouses



International Food Additives Council



International Franchise Association



International Housewares Association



INTERNATIONAL SIGN ASSOCIATION International Sign Association



International Sleep Products Association



ISD - International Sealing Distribution Association



Jewelry Industry Distributors Association



Juice Products Association



Kentucky Forest Industries Association



Kitchen Cabinet Manufacturers Association



Land Improvement Contractors Association



Livestock Marketing Association



Mason Contractors Association of America



Metals Service Center Institute



Modification and Replacement Parts Association



Motion Control Solutions Network



NACS | Advancing Convenience & Fuel Retailing



NAHAD The Association for Hose and Accessories Distribution



NATE: The Communications Infrastructure Contractors Association



National Association of Chemical Distributors



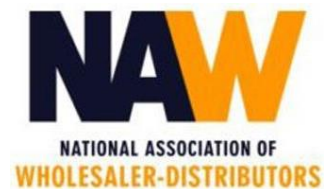
National Association of Electrical Distributors



National Association of Home Builders



National Association of RV Parks & Campgrounds (ARVC)



National Association of Wholesaler-Distributors



National Automatic Merchandising Association



National Automobile Dealers Association



National Black Chamber of Commerce



National Candle Association



National Club Association



National Confectioners Association



National Council of Farmer Cooperatives



National Demolition Association (NDA)



National Electrical Contractors Association



NATIONAL ELECTRICAL MANUFACTURERS REPRESENTATIVES ASSOCIATION (NEMRA)



National Franchise Association



National Funeral Directors Association



National Grange



National Insulation Association



National Lumber & Building Material Dealers Association



National Marine Distributors Association



National Marine Manufacturers Association
National Marine Manufacturers Association



National Newspaper Association



National Onion Association



National Pasta Association



National Pecan Shellers Association



National Ready Mixed Concrete Association



National Stone, Sand & Gravel Association



National Utility Contractors Association



National Wooden Pallet and Container Association



NATSO, Representing America's Travel Centers and Truckstops



North American Equipment Dealers Association



North American Renderers Association



NTCA—The Rural Broadband Association



NTEA — The Association for the Work Truck Industry



Outdoor Power Equipment and Engine Service Association



Plastics Pipe Institute



Plumbing-Heating-Cooling Contractors--National Association



Power and Communication Contractors Association



PRINTING United Alliance



Professional Beauty Association



Rural and Agricultural Council of America



Seigneur Gustafson LLP
CPAs and Advisors



SIGMA: America's Leading Fuel Marketers



Spray Polyurethane Foam Alliance



Tire Industry Association (TIA)



United Egg Producers



Sazerac Company



Selected Independent Funeral Homes



Small Business & Entrepreneurship Council



Textile Care Allied Trades Association



Truck Renting and Leasing Association



United States Cattlemen's Association



Security Hardware Distributors Association



Service Station Dealers of American and Allied Trades



Southeastern Lumber Manufacturers Association



The Dude Ranchers Association



U.S. Apple Association



Water and Sewer Distributors of America



Western Growers



Wholesale Florist and Florist Supplier Association



Window & Door Manufacturers Association



Wine Institute



Wine & Spirits Wholesalers of America



WMDA Car Service Station and Automotive Repair Association



American Staffing Association



Connecticut Food Association



Industrial Fasteners Institute



Iowa Nebraska Equipment Dealers Association



North Dakota Grocers Association



Oklahoma Grocers Association



Pennsylvania Food Merchants Association

Unleash Prosperity Now



Asian American Hotel Owners Association





National Milk Producers Federation



National Small Business Association



North American Association of Food Equipment Manufacturers



National Tooling and Machining Association



Society of Collision Repair Specialists



Small Business Legislative Council



Vermont Retail & Grocers Association



Pioneer Equipment Dealers Association



Precision Machined Products Association



Delaware Food Industry Council



Advancing American Freedom



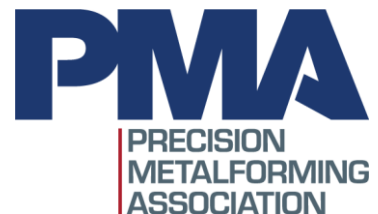
GAWDA



Outdoor Hospitality Industry



KITCHEN CABINET MANUFACTURERS ASSOCIATION®
Kitchen Cabinet Manufacturers Association



Precision Metalforming Association



FCA International



North American Die Casting Association



60 Plus Association



ALEC Action



AMAC Action



American Business Defense Council



American Commitment



American Values



Americans for Prosperity



Americans for Tax Reform



Center for a Free Economy



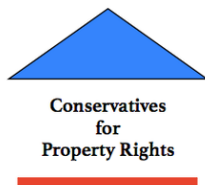
Center for Individual Freedom



Club for Growth



Competitive Enterprise Institute



Conservatives for Property Rights



Consumer Action for a Strong Economy



Council for Citizens Against Government Waste



FreedomWorks



Frontiers of Freedom



Hispanic Leadership Fund



Independent Women's Voice



Less Government



Market Institute



Maryland Taxpayers Association



National Tax Limitation Committee



National Taxpayers Union



R-Street Institute



Taxpayers Protection Alliance



Family Business Coalition