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January 8, 2004

Jesse J. Hernandez  
Executive Director/Chairman  
Arizona Latino Republican Association  
P.O. Box 27754  
Tempe, AZ 85283-7754

Dear Mr. Hernandez:

The most fundamental reason we must eliminate the death tax permanently is that it is a tax on virtue, on hard work, and on entrepreneurship, and it is fundamentally unfair.

I appreciated hearing of the efforts you are making within the Latino community to raise awareness about the damage this punitive tax has on families. More and more Latino Americans are starting their own businesses or becoming professionals and are moving up the economic ladder. Certainly, they want to have the opportunity to leave a business or accumulated wealth to their children and grandchildren.

It is my hope that next year the Senate will be able to make significant progress toward our mutual goal of repealing the death tax permanently. The tax cut law passed in 2001 phases out and eventually repeals the death tax in 2010, but the law must sunset in 2011. That means that the death tax will only be repealed for one year, in 2010. Clearly, this is causing families tremendous confusion and worry. While the U.S. House of Representatives has voted numerous times to permanently repeal the tax, we must amass 60 votes in order to make repeal permanent in the Senate—this has to do both with the filibuster rule and with Senate budget rules—and we are several votes short at this time. In order to make progress toward repeal next year, I am considering urging the Senate to move up the repeal date to 2009 or 2008 in next year's expected budget reconciliation bill. This would mean that the death tax would be repealed for three full years, making it much more difficult for Congress to let the tax spring back to life in 2011.

Again, I appreciate your efforts to raise awareness of the importance of death tax repeal in the Latino community and in the larger business and entrepreneur community. I look forward to working with you on this issue and hope you will stay in touch.

Sincerely,



JON KYL  
U.S. Senator