

**HOUSE JOINT RESOLUTION NO. 34**

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIRST LEGISLATURE - FIRST SESSION

**BY REPRESENTATIVES COGHILL, Barnes, Cowdery, Harris, Smalley, James, Therriault**

**Introduced: 3/31/99**

**Referred: House Special Committee on World Trade and State/Federal Relations**

**A RESOLUTION**

**1 Relating to the federal estate and gift taxes.**

**2 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

**3 WHEREAS** our form of government is premised on the right to enjoy the fruit of  
**4** one's labor, to own one's own possessions, and to pass on one's bounty to one's heirs; and

**5 WHEREAS**, when a person works for a lifetime to build assets, saving and investing  
**6** money, building a business, or buying and developing land, that person has a moral right to  
**7** pass those assets on to the person's family without being penalized with inheritance taxes; and

**8 WHEREAS** there is a fundamental problem of double taxation when a decedent's  
**9** survivors are forced to pay an inheritance tax on assets acquired by the decedent with after-tax  
**10** dollars; and

**11 WHEREAS** we need a tax system that encourages lifelong saving and enterprise and  
**12** that rewards, rather than punishes, the traditional family; and

**13 WHEREAS** we need a government that rewards "blood, sweat, and tears" by  
**14** abolishing the estate and gift taxes completely; and

**15 WHEREAS** repealing the federal estate and gift taxes is not an issue of politics and  
**16** wealth but a matter of principle;

**17 BE IT RESOLVED** that the Alaska State Legislature respectfully requests the United

1 States Congress to enact H.R. 86 and repeal subtitle B of the Internal Revenue Code of 1986,  
2 relating to the federal estate, gift taxes, and generation-skipping transfer.

3 **COPIES** of this resolution shall be sent to the Honorable Bill Clinton, President of the  
4 United States; the Honorable Al Gore, Jr., Vice-President of the United States and President  
5 of the U.S. Senate; the Honorable Trent Lott, Majority Leader of the U.S. Senate; the  
6 Honorable J. Dennis Hastert, Speaker of the U.S. House of Representatives; the Honorable  
7 Christopher Cox, U.S. Representative from California, primary sponsor of H.R. 86; and to the  
8 Honorable Ted Stevens and the Honorable Frank Murkowski, U.S. Senators, and the  
9 Honorable Don Young, U.S. Representative, members of the Alaska delegation in Congress.