



## Repeal of the Death Tax Discussed

by **Meghan Soderstrom**

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— **Michelle Reinke**

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DENVER, CO (Feb. 3, 2006) — Repeal of the federal estate and gift tax, commonly referred to as the death tax, may come before a vote in the Senate before Memorial Day recess, Michelle Reinke, National Cattlemen’s Beef Association (NCBA) staff director, told members of the Tax and Credit Committee at the 2006 Cattle Industry Convention, Denver, Colo.

“Last April the House passed another version of permanent repeal of the death tax. The Senate intended to have a permanent repeal vote, but unfortunately the effects of Katrina and the other hurricanes took that off the agenda,” Reinke said.

“Currently a senator from Alabama is circulating a ‘dear colleague’ letter urging a Senate vote before Memorial Day,” she continued. “That’s important timing because the closer the vote gets to November elections, the more political it could become because your death tax vote could be used as a campaign issue.”

Most relatively simple estates

with a total value less than \$1.5 million and a date of death in 2005 do not require the filing of an estate tax return, according to the Internal Revenue Service (IRS). However, most family cattle operations do not qualify as a simple estate either because the property was jointly owned or its total assets are valued higher than the exemption rate, Reinke explained.

Repeal of the death tax could help keep more family cattle producers in business for multiple generations, she said. Current NCBA policy calls for permanent repeal of the death tax.

Reinke described the repeal as a “tough vote,” but said that NCBA is “still very hopeful.”

She said the debate between permanent repeal and a compromise is still strong.

“You don’t have the same list of senators that would vote for the repeal or for a compromise,” she explained. “We’ve stuck with the permanent repeal message because that’s what NCBA membership told us they wanted.”



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