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January 19, 2024

The Honorable Randy Feenstra  
U.S. House of Representatives  
1440 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Sanford Bishop  
U.S. House of Representatives  
2407 Rayburn House Office Building  
Washington, D.C. 20515

Dear Representatives Feenstra and Bishop:

On behalf of NFIB, the nation's leading small business advocacy organization, I write in strong support of H.R. 7035, the *Death Tax Repeal Act*, which would permanently eliminate the federal estate and generation-skipping transfer taxes.

NFIB has long opposed the death tax because of its significance to small family-owned businesses. In a recent NFIB member ballot, 92% of NFIB members oppose increasing the estate tax.

For small business owners, the death tax is an unnecessary burden that is triggered when assets are passed onto children or family members. Upon the death of a loved one, businesses can be severely impacted or even forced to close. The death tax discourages savings and investments, reduces wages and job creation, and is the leading cause of dissolution for thousands of family-run businesses. In many cases these small family run businesses are bought up by larger businesses that don't have the same community presence as the small business.

Congress should take this opportunity to reduce costly and unnecessary government regulations on small business owners. Repealing the death tax encourages growth and opportunity for small businesses across the country. We look forward to working with you to pass this important legislation.

Sincerely,

A handwritten signature in black ink that reads "Jeff Brabant". The signature is written in a cursive, flowing style.

Jeff Brabant  
Vice President, Federal Government Relations  
NFIB