

April 12, 2012

Dear United States Senator,

The organizations listed below represent family farmers and ranchers who provide food and fiber for our nation's citizens as well as for people around the globe. Over the years, our members have shared personal stories about how their farms and livelihoods have been jeopardized by estate taxes. We come together now to ask your support for permanent and meaningful estate tax relief.

If estate taxes are allowed to be reinstated at the beginning of 2013 with only a \$1 million exemption and top rate of 55 percent, the negative impact on our industry will be significant. We support permanently keeping the exemption at \$5 million per person and retaining the top rate of 35 percent. It is also imperative that the permanent estate tax law index the exemption to inflation; provide for spousal transfers; and include the stepped-up basis.

Family farmers and ranchers are not only the caretakers of our nation's rural lands but they are also small businesses. The 2013 change to the estate tax law does a disservice to agriculture because we are a land-based, capital-intensive industry with few options for paying estate taxes when they come due. The current state of our economy, coupled with the uncertain nature of estate tax liabilities, makes it difficult for family-owned farms and ranches to make sound business decisions. We urge Congress to pass permanent estate tax reform.

We respectfully request your leadership in reforming current estate tax laws before the end of this year. This action will strengthen the business climate for farm and ranch families while ensuring agricultural businesses can be passed to future generations. Legislation has been introduced by Senator John Thune to permanently repeal the estate tax. We urge you to cosponsor S. 2242, the Death Tax Repeal Permanency Act of 2012, in order to send the message that now is the time to enact permanent estate tax relief. Allowing estate taxes to be reinstated without an exemption and rate that protects family farms puts many operations at risk and threatens succession to the next generation of farmers. We look forward to working with you on this very important issue.

Sincerely,

Agricultural & Food Transporters Conference
Agricultural Retailers Association
American Farm Bureau Federation®
American Mushroom Institute
American Seed Trade Association
American Sheep Industry Association
American Soybean Association
American Sugarbeet Growers Association
Farm Credit Council
Independent Professional Seed Association
National Association of Wheat Growers

National Barley Growers Association
National Cattlemen's Beef Association
National Chicken Council
National Corn Growers Association
National Cotton Council
National Council of Farmer Cooperatives
National Milk Producers Federation
National Pork Producers Council
National Potato Council
Professional Rodeo Cowboys Association
Public Lands Council
Rio Grande Valley Sugar Growers of Texas
Southeast Dairy Farmers Association
The Florida Sugar Cane League
United Egg Producers
United Fresh Produce Association
United Producers, Inc.
U.S. Canola Association
U.S. Dry Bean Council
U.S.A. Dry Pea & Lentil Council
U.S.A. Rice Federation
Western Growers Association
Western Peanut Growers Association

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We respectfully request your leadership in reforming current estate tax laws before the end of this year. This action will strengthen the business climate for farm and ranch families while ensuring agricultural businesses can be passed to future generations. Legislation has been introduced by Congressman Kevin Brady to permanently repeal the estate tax. We urge you to cosponsor H.R. 1259, the Death Tax Repeal Permanency Act of 2011, in order to send the message that now is the time to enact permanent estate tax relief. Allowing estate taxes to be reinstated without an exemption and rate that protects family farms puts many operations at risk and threatens succession to the next generation of farmers. We look forward to working with you on this very important issue.

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