

1                                   **RESOLUTION URGING CONGRESS TO**  
2                                   **ABOLISH THE ALTERNATIVE MINIMUM TAX**  
3                                   2003 GENERAL SESSION  
4                                   STATE OF UTAH

5                                   **Sponsor: J. Morgan Philpot**

6   **This joint resolution of the Legislature urges Utah's congressional delegation to vote for**  
7   **the repeal of the individual and permanent Alternative Minimum Tax.**

8   *Be it resolved by the Legislature of the state of Utah:*

9           WHEREAS, in 1969 the United States Congress created the Alternative Minimum Tax  
10 to prevent wealthy Americans and corporations from using otherwise available deductions to  
11 reduce their income tax liability;

12           WHEREAS, today the Alternative Minimum Tax has placed an onerous burden on  
13 working middle-class families and productive companies;

14           WHEREAS, any family making over \$49,000 and deducting their state and local taxes,  
15 mortgage interest, children, and college education will be subject to the Alternative Minimum  
16 Tax;

17           WHEREAS, the Corporate Alternative Minimum Tax targets capital intensive  
18 industries that create jobs, raises the incomes of workers, and increases the standard of living  
19 for all Americans;

20           WHEREAS, corporations become subject to the Alternative Minimum Tax during  
21 recessions which forces employee layoffs; and

22           WHEREAS, it is important to protect working middle-income families and productive  
23 companies from tax burdens that only reduce the possibility of economic prosperity instead of  
24 encourage it:

25           NOW, THEREFORE, BE IT RESOLVED that the Legislature of the state of Utah  
26 urges the members of Utah's congressional delegation to vote to repeal the individual and  
27 permanent Alternative Minimum Tax.



28           BE IT FURTHER RESOLVED that a copy of this resolution be sent to the members of  
29 Utah's congressional delegation.

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**Legislative Review Note**  
**as of 2-4-03 8:49 AM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**

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**Fiscal Note****Resolution Urging Congress to Abolish the Alternative Minimum Tax** *11-Feb-03***Bill Number HJR024***4:35 PM*

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**State Impact**

Mailing provisions of this resolution can be handled within existing budgets.

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**Individual and Business Impact**

No fiscal impact.

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**Office of the Legislative Fiscal Analyst**