

Rep. Bieda offered the following resolution:

**House Resolution No. 235.**

A resolution to memorialize the Congress of the United States to enact the Temporary Tax Relief Act of 2007 to deal with the Alternative Minimum Tax.

Whereas, The federal Alternative Minimum Tax was designed to help assure that wealthy taxpayers who took advantage of a number of tax credits and exemptions to escape paying taxes paid at least a minimum of their fair share of income taxes. Over the course of the past four decades, however, the target of the Alternative Minimum Tax has been misdirected away from those sheltering their income only to be borne by the middle class taxpayer. This is largely due to the fact that the tax was never indexed for inflation; and

Whereas, Indeed, for this tax year, taxpayers may be subject to the Alternative Minimum Tax if their regular taxable income exceeds \$62,550 unless the current income thresholds in the Internal Revenue Code are changed. Moreover, the "tax preference items" that trigger the Alternative Minimum Tax are far from tax shelters for the well-healed. They include the personal exemption, the itemized deductions for property tax and state and local taxes, as well as the deduction for extraordinary medical expenses. Clearly, the Alternative Minimum Tax has more than earned its reputation as being nothing more than a stealth tax on the middle class; and

Whereas, Legislation currently before Congress would bring much-needed relief to the many middle class taxpayers ensnared by the Alternative Minimum Tax. The Temporary Tax Relief Act of 2007 (H.R. 3996), is designed to help stem the inflationary tide of the Alternative Minimum Tax. This measure should be enacted before countless more taxpayers are caught in the grasp of the Alternative Minimum Tax; now, therefore, be it

Resolved by the House of Representatives, That we hereby memorialize the Congress of the United States to enact the Temporary Tax Relief Act of 2007 to deal with the Alternative Minimum Tax; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.