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## CRS REPORT FOR CONGRESS: MAJOR TAX ISSUES IN THE 108TH CONGRESS: MAY 23, 2003 - IB10110 (PAPERBACK)



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Tax policy received considerable attention throughout the 107th Congress, but the context of the policy debate changed substantially over 2001-2002. At the outset of 2001, surpluses were projected. Politically, both chambers of Congress had Republican majorities. An important part of newly elected President Bush's election campaign was a proposed large tax cut. Supporters of the cuts argued that a part of projected budget surpluses should be returned to taxpayers, which, they argued, would also help steer the slowing economy away from recession. Tax cut opponents argued that long-run budgetary considerations and the looming retirement of the babyboom generation made a large tax cut imprudent and maintained that the proposal would favor high-income taxpayers. In May 2001, Congress passed a sizeable 10-year tax cut as the \$1.35 trillion Economic Growth and Tax Relief Reconciliation Act (EGTRRA; P.L. 107-16). The Act's principal provisions reduced individual income tax rates, phased out the estate tax, provided tax cuts for married couples, and increased the per-child tax credit. To comply with Senate budget rules, the tax cuts were scheduled to expire at the end of 2010. By the fall of 2001, the context of the tax debate had changed. Politically, Democrats had assumed control of .

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