



## CRS Report for Congress: Major Tax Issues in the 108th Congress: July 2, 2003 - IB10110

By David L Brumbaugh, Don C Richards

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...



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