

The much anticipated Congressional "lame duck" session begins in earnest on Monday, November 15. A lame duck session refers to a final meeting of lawmakers before they give up political control.

For the next seven weeks, Speaker Nancy Pelosi and her Democrat majority will still be in charge of the U.S. House, setting the official voting schedule and directing the legislative agenda. After that, control of the House shifts to the new Republican majority on January 3, 2011.

As I write this column, there is no word from the speaker about whether she will bow to the wishes of the American people during these final weeks and allow an up or down vote to fully extend the 2001 and 2003 tax cuts.

Recently, President Obama signaled that he might be open to a temporary extension of the tax cuts as he looks ahead to talks with Congress. However, Speaker Pelosi has not shown any willingness to back away from her complete opposition to keeping tax cuts in place for all Americans, including small business owners.

The Democrat-led House may be headed for the sidelines soon, but they cannot simply punt on tax cuts. The full package of tax relief that was enacted in 2001 and 2003 expires on January

1, 2011. If the speaker does nothing, the country would suddenly be saddled with a crushing tax burden sparing very few Americans.

One can only imagine the shocking impact on our economy of a 55 percent death tax, not to mention a jump in income taxes for many of the country's small business owners. The death tax punishes those who inherit small businesses, including family farms.

Blindsided with a 55 percent tax, many would be forced to give up the family business or drastically reduce its size. The consequences could ricochet across the nation, triggering even more unemployment at a time when America is struggling to recover from a historic recession.

In addition to supporting the current tax relief, I fundamentally oppose any level of death tax due to its regressive nature. In fact, the first bill I introduced as a freshman congressman was to permanently repeal this unjust burden.

If Speaker Pelosi allows the tax cuts to expire, Americans in the lower income bracket will suffer right along with middle and upper income earners. Here's a look at how married couples filing jointly might be impacted:

The current 10 percent tax rate for those making up to \$16,750 could rise to 15 percent. Those earning between \$68,001 and \$137,300 could see their tax rate jump from 25 to 28 percent.

Incomes of \$137,301 to \$209,250 could be taxed at 31 percent instead of 28 percent.

Those making \$209,251 to \$373,650 may see a rise from 33 percent to 36 percent. Rates might increase from 35 to 39.6 percent for higher earners.

The pain doesn't end there. The dreaded marriage penalty would return and the beneficial child tax credit will be slashed by 50 percent.

Even if the speaker concedes to keeping tax relief for middle and lower income Americans while lowering the death tax, as she has indicated, this is not enough to spur on business activity and grow jobs. Only a full renewal of tax relief will inspire confidence in the country's economic future, removing uncertainty that hinders long-term business planning and local hiring.

I join with other Republicans in the House in calling on the speaker to hold a vote to keep the current tax cuts in place. If she will not, the incoming leadership of the next Congress has already made clear that it will work to restore the tax cuts next year.

House Leadership Transition Team Gets to Work:

Last week, 22 Republican lawmakers were given an assignment to develop ideas to reform the way the House operates next year.

Officially known as the Majority Transition Team, the group will put the House under a microscope, scrutinizing Congressional operations and looking for ways to make them “more transparent, cost-effective and accountable to the people,” according to the group’s chairman. Their recommendations will be incorporated into the rules of the 112th Congress in January.

Four members of the transition team are incoming Members of Congress, including a new face from Alabama. Representative-elect Martha Roby, R-Montgomery, participated in two of the transition team sessions last week.

“It’s a great opportunity for the people I’m going to be representing in Alabama to have that voice heard right here at the very beginning to set that tone for how this Congress is going to act and look,” Roby told the Birmingham News.

I will keep you updated on the progress of the new majority in not only implementing policies of less government and responsible spending, but also reforming the way the House operates.

My staff and I work for you. If we can ever be of service, do not hesitate to call my office toll free at 1-800-288-8721.