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President

TOP TEN WORST TAX VOTES IN THE U.S. SENATE (2007)

10. Sunset the Tobacco Tax Increase in S-CHIP. Roll Call #296 (Graham). Failed 39-60. Only Democrat Senators supporting were Ben Nelson (D-NE) and Jim Webb (D-VA)

9. Repeal the Clinton Social Security Benefit Tax Increase. Roll Call #28 (Bunning). Failed 42-51. Only Democrat who supported it was Ben Nelson (D-NE). This would have lowered the maximum taxable benefit from 85% to 50% (pre-1993 tax increase).

8. Repeal the Clinton AMT. Roll Call #113 (Lott) (but see also #295, Specter). Failed 49-50. Only Democrat who supported it was Ben Nelson (D-NE). This would have lowered the top AMT rate from 28% to 24% (pre-1993 tax increase).

7. Extend Shorter Depreciation Lives for Restaurants and Leasehold Improvements. Roll Call #304 (but see also #32 and #38) (Kyl). Failed 49-50. No Democrat supported this measure. Preserves 15 year life for these structures and improvements.

6. Extend Small Business Expensing. Roll Call #37 (Kyl). Failed 49-48. Only Democrat who supported it was Ben Nelson (D-NE). Would extend \$125,000 small business expensing.

5. Repeal the Alternative Minimum Tax (AMT). Roll Call #108 (Grassley). Failed 44-53. No Democrat supported this measure.

4. Permanently Repeal the Death Tax. Roll Call #109 (DeMint). Failed 44-55. No Democrat supported this measure.

3. Preserve the Current Income Tax Rates. Roll Call #107 (Graham). Failed 46-52. No Democrat supported this measure.

2. Remove the Sunset from the Bush Tax Cuts. Roll Call #85 (Sessions). Failed 46-52. No Democrat supported this measure. Under current law, tax relief expires 12/31/2010.

And the worst tax vote in the Senate in 2007 is...

1. Immediately raise the top rate back to 39.1%. Roll Call #94 (Sanders). Failed 38-58. Democrats opposing include Max Baucus (D-MT), Maria Cantwell (D-WA), Tom Carper (D-DE), Mary Landrieu (D-LA), Blanche Lincoln (D-NE), Ben Nelson (D-NE), Bill Nelson (D-FL), Ken Salazar (D-CO), Jon Tester (D-MT), Jim Webb (D-VA), and Ron Wyden (D-OR).