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-----the polling company-----

November 27, 2000

RE: Post-Election Survey Results  
Groundbreaking Data on the Effects of the Death Tax

**NEW DATA ON THE EFFECTS OF THE DEATH TAX**

Almost twice as many family members sell their business or property early because of the death tax, than those who leave the business or property to their children to determine how to pay the 55% tax. This means that death taxes are directly preventing families from passing their businesses on to their children because they are forced to sell out early -- causing job loss and business termination -- in preparation for paying the tax.

**43% SELL THE PROPERTY EARLY TO PROVIDE THE MONEY TO PAY THE TAX.**

**25% PASS THE PROPERTY TO YOUR CHILDREN AND HEIRS UPON YOUR DEATH AND HAVE THEM SELL IT AND PAY THE TAX**

**11% NEITHER (VOLUNTEER)**

**12% DON'T KNOW (VOLUNTEER)**

**11% REFUSED (VOLUNTEER)**

The question asked of small business voters follows:

If you knew that your children would pay a 55% tax on the full value of your business or property at your death would you sell your business or property early to provide liquidity to pay the tax, OR would you pass the business or property to your children and heirs upon your death, and have them sell it and pay the tax?

Source: the polling company 11/18/99 memorandum