

Meet Mr. Death

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Somebody once told me, "Jim, we ought to call you Mr. Death," Jim Martin tells me proudly. "I'll have you know, I don't mind that appellation." These days, Mr. Death has reason to crow. Martin credits himself with coining the term "death tax" in 1993 as a usefully derisive nickname for the estate tax. As the founder and president of the 60 Plus Association--sort of a conservative AARP devoted to repealing the estate tax--Martin is one of the leading advocates for the tax's abolition. His crusade is enjoying considerable success. In April, for the second year in a row, the House of Representatives voted to repeal the tax, with Republicans again frustrating Democratic leaders by drawing substantial cross-party support. And in January, Martin got something he'd wanted for eight years: a man in the Oval Office willing to eliminate the estate tax. Several years ago, even the most optimistic conservatives would have been hard pressed to imagine such a triumph. But thanks in large part to Jim Martin, the estate tax--which most people had never even heard of 10 years ago--may be on the verge of repeal.

In theory, very few people should oppose the estate tax. Only the wealthiest 2 percent of Americans are subject to the tax, which applies to money transferred to heirs at rates ranging from 37 percent to 55 percent. For individuals the tax kicks in only on estates valued at \$675,000 or higher; for married couples that figure doubles. Numerous loopholes (such as trust funds, charitable foundations, and gifts to relatives) permit most people, even the wealthiest, to avoid it entirely. And provisions already exist to protect farmers and small-business owners, the groups conservatives claim--in an attempt to lend estate-tax abolition a populist appeal--will be most hurt by the tax. (The writer of a recent *New York Times* article couldn't locate a single case of a farmer who'd lost his business to the estate tax.) What's more, repealing the estate tax would mean \$662 billion in lost revenue for the federal government over the next decade--a \$662-billion tax cut for the wealthiest people in the country.

Yet while few citizens will ever be subject to the estate tax, polls show that nearly 80 percent of Americans support repealing it (at least they do when it's presented as a "death tax"). Repeal has gained strong support in Congress as well. When the original sponsor in the House--Republican Christopher Cox of California--first introduced a bill in 1993 to eliminate the tax, he didn't have a single co-sponsor. This year repeal drew 274 votes, including 58 Democrats. Arizona Senator Jon Kyl introduced a Senate version in 1995 that attracted a single co-sponsor; last year repeal drew 30 votes. When repeal passed the House last year, Democrats were stunned. "We didn't see this coming," admits one Democratic Senate aide. "This seemed like a radical idea three years ago when [Republicans] were out of power," laments another. "But--boom!--here they are."

What's happened, as Jim Martin eagerly points out (and many Democrats sheepishly concede), is that liberals have lost the battle over popular perception. Conservatives have managed to control not only the tax's image but the very language used to describe it. In the offices of 60 Plus, calling the death tax by its proper name--the Federal Estate and Gift Tax and Generation-Skipping Transfer Tax--merits a one-dollar fine. "It's all a matter of marketing," says Martin. Adds Edward McCaffrey, a professor at the University of Southern California who opposes the tax, "They've got good rhetoric, a good issue, and good timing--to most people, death seems like the wrong time to tax."

Though "death tax" is Martin's best-known coinage for the estate tax, he has countless others. During the course of our conversation, he manages to invoke "the grave-robber's tax," "the Grim Reaper's tax," "the exit tax," "the departure tax," "the success tax," "the pine-box tax," "the heavenly repatriation tax," and--taste is no barrier in the fight for repeal--"the stiffest tax of all." To spread the gospel of death, Martin travels the country drumming up grass-roots interest and trolling for ideas. Earlier this year, at the Conservative Political Action Conference in Arlington, Virginia, he sponsored a slogan-writing contest to generate catchy new phrases. "Steve Forbes's 'no taxation without respiration' is a tough act to follow," he warned passersby. But that didn't dissuade the contest's 40-plus participants. The winner ("the last-grasp tax") took home a \$100 prize. But many of the other entries have since found their way, through Martin, into newspapers and television.

A few years ago, Martin gained an important ally in GOP pollster Frank Luntz, whose polling revealed that "death tax" sparked voter resentment in a way that "inheritance tax" and "estate tax" couldn't match. After all, who wouldn't be opposed to a "tax on death"? Luntz shared his findings with Republicans and included the phrase in the GOP's Contract with America. Luntz went so far as to recommend in a memo to GOP lawmakers that they stage press conferences "at your local mortuary" to dramatize the issue. "I believe this backdrop will clearly resonate with your constituents," he wrote. "Death is something the American people understand." Apparently, he's right. Spurred by Luntz, Republicans have employed the term "death tax" so aggressively that it has entered the popular lexicon. Nonpartisan venues like newspapers and magazines have begun to use it in a neutral context--a coup for abolitionists like Martin.

At first blush, Martin seems an unlikely crusader against a tax geared toward the wealthy. A former Marine and newspaperman who founded 60 Plus in retirement, he has never had great sums of money to bankroll his campaign. Instead, he's relied on salesmanship. Martin's great skill is his ability to make the issue resonate with voters who wouldn't possibly be affected by it. He does this by framing the debate in moral instead of financial terms. Presenting the tax as one on death--and not as one on wealth--obscures its true nature. Everyone dies; not everyone is wealthy. Martin says one of his most effective lines is: "Should Uncle Sam, rather than a blood relative, be the first in line when you die?" Not surprisingly, most folks answer no. As characterized by conservatives like Martin and Luntz, "the death tax" has nothing to do with rich people.

Martin's picture of the estate tax is a clever distortion. And for the most part, Democrats have been helpless to refute it. The closest they've come was last year, when Bill Clinton vetoed the

tax's repeal, calling it "a windfall for the wealthy." ("Makes a nice alliteration," Martin admits.) But with Clinton out of office, his party seems adrift.

Democrats are frustrated that they've been unable to sway public perception. Research shows that once voters understand the implications of the estate tax and who pays it, they tend to support the Democratic position. Liberal Democrats have tried to capitalize on this fact and make preservation of the tax more attractive by tying the revenue it generates directly to social programs. For instance, Minnesota Senator Paul Wellstone and Massachusetts Representative Barney Frank have introduced legislation in the Senate and the House, respectively, that uses estate tax revenue to pay for a prescription drug benefit. But so far, these alternatives have failed to gain political traction. The Democrats lack the vocabulary to communicate their message.

Even so, the tax may be rescued by circumstance. Martin worries that if Democrats can forestall repeal, he may lose in the long run. The exemption is slated to rise to \$1 million in 2006, and it doesn't take a genius to see the potential Democratic weapon: "the millionaire's tax." Martin says gravely, "My theory has always been that once it gets to a million, we're dead in the water."

But he brightens when I ask him what he has planned in the meantime. Martin hesitates for a moment, as though reluctant to divulge a trade secret, but his enthusiasm soon gets the better of him. "You see, women pay a higher proportion [of the estate tax] because they live longer than men. So who ends up paying the tax? Widows and orphans! That's what we're going to call it next--the 'widow's tax.' It's like robbing a dead man!"

Martin's own symbol of estate tax excess couldn't be further from the image of the rich, white gentry to whom the tax primarily applies. He shares with me the plight of Chester Thigpen, an elderly black tree farmer from Mississippi who, Martin claims, will be unable to pass along his property to his heirs because of the dreaded death tax. "'Old Man' Thigpen is the grandson of slaves," says Martin, who once brought Thigpen to Washington to testify before the House Ways and Means Committee. "On paper, his tree farm is worth two, two-and-a-half million dollars, probably. But he doesn't have two nickels to rub together. When he passes, [the government] will have to chop down his trees to collect, which will ruin the economy. His kids will be forced to sell it. And for all we know, that farm will be a high-rise apartment complex a year from now."

A quick search of newspaper archives confirms my suspicion that Martin has dined out on the Chester Thigpen story many times before. It's not hard to understand why. In fact, Thigpen seems tailored to Martin's campaign. I ask why he hasn't incorporated Thigpen further into his marketing strategy. After all, a Chester Thigpen bill would surely spur more curiosity than the Estate Tax Elimination Act currently before Congress, wouldn't it?

There is a long pause while Martin ponders the question.

"The Chester Thigpen bill, huh?" Martin says, warming to the idea. "We'd make *The New York Times* and *The Washington Post* spend a paragraph each time they wrote about it, explaining that he is an African American, the grandson of slaves, who's being affected."

There is another pause.

"I probably ought to send Congress a letter and ask 'em to do it right now," he says. "Hang on for a minute, while I write this down."