

# Congressman Leonard Boswell is taxing on Iowa small businesses.

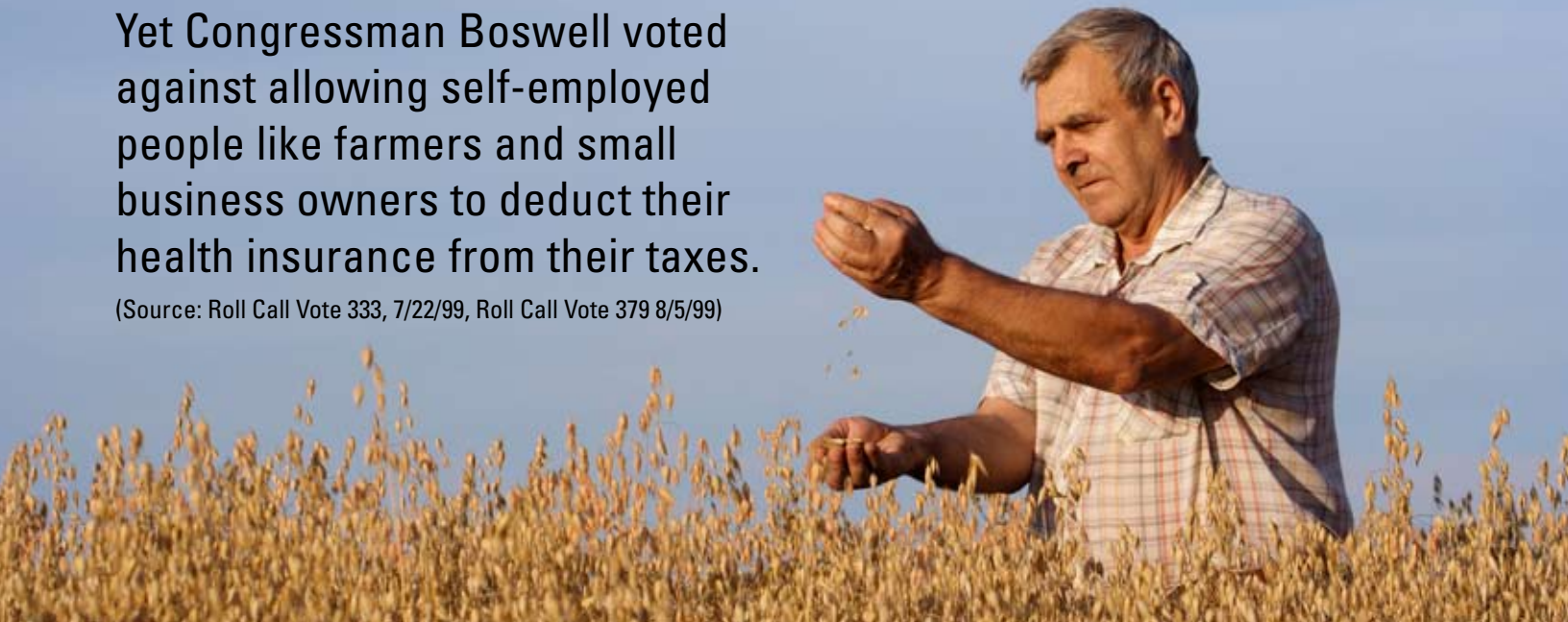


Many Iowa small businesses are paying the 5th highest income tax in the entire country.

(Source: [www.taxfoundation.org](http://www.taxfoundation.org))

Yet Congressman Boswell voted against allowing self-employed people like farmers and small business owners to deduct their health insurance from their taxes.

(Source: Roll Call Vote 333, 7/22/99, Roll Call Vote 379 8/5/99)



# The death of Iowa's Small Businesses and Family Farms



65 percent of small-business owners reported the Death Tax would make survival of their business more difficult or impossible.

(Source: The Center for the Study of Taxation)



**But Congressman Leonard Boswell voted to keep the Death Tax** — allowing the government to tax people a second time on the money they earn.

(Source: Roll Call Vote 149, 5/26/01)

**Congressman Boswell has put a heavy tax on Iowa small businesses.**