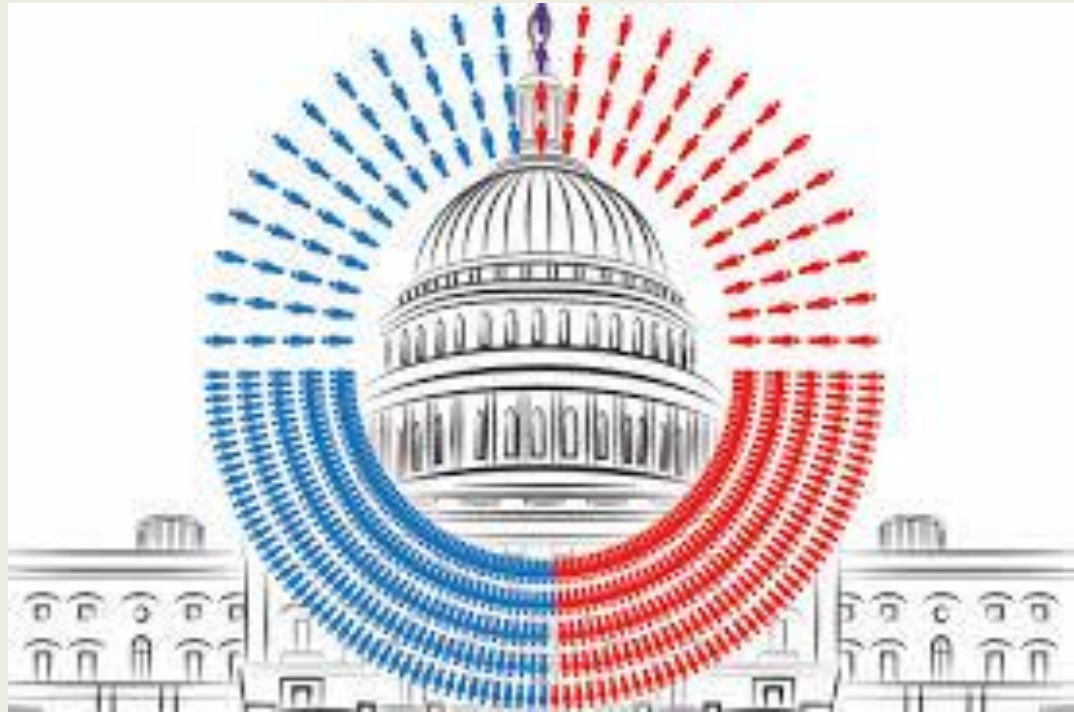


BIDEN TAX PROPOSALS

Transnational Tax Network Conference
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- No official proposals yet
- Democrats control Presidency, House and Senate
 - *Need majority in Senate but need 60 Senators to end debate*

Estate/Gift Tax

1. Lower exemption from \$11.5M to \$3.5M
2. Raise rates from 40% to 55%





New possibilities:

- Digital Tax
- Carbon Tax
- Package delivery tax
- Miles driven tax
- Cannabis tax
- CRS