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## **Build new tax tier**

Proposals to patch the alternative minimum tax by raising taxes on private equity partnerships don't consider the discouraging and harmful effects on productive economic behavior ("[Bush to House: Fix alternative minimum tax](#)," USATODAY.com, Dec. 8).

Many of the major firms that create jobs, contribute taxes to government coffers and grow the U.S. economy began as private equity partnerships.

Repealing the AMT, on the other hand, spares millions of middle-income taxpayers from the onus of paying higher taxes to finance the possible expiration of the Bush tax cuts. A better solution is meaningful tax reform. There are some in Congress who are trying to exact change.

For example, [Rep. Paul Ryan, R-Wis.](#), has introduced a bill to eliminate some standard deductions and create a simpler, two-tier tax system. It might not be the best proposal, but it would be meaningful reform that's long overdue.

Continuing to rob middle-income Americans by putting lipstick on the AMT, then sticking it to higher-income taxpayers in 2009, might benefit the Congress' tax collector, but its constituents will be poorer for it.

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