

**2020 DEMOCRATIC PRESIDENTIAL CANDIDATES' POSITIONS ON TAXES & INVESTMENTS -- 10/1/2019**

[FULL TEXT ONLY VERSION LINK](#)

[WEBSITE LINK](#)

	TCJA OPPOSE/ ROLL BACK	CREATE WEALTH TAX	RAISE TOP INDIV. RATES	RAISE CAPITAL GAINS TAX RATES	REVERSE TCJA ESTATE TAX CUTS	REVERSE TCJA CORPORATE & BUSINESS TAX CUTS	CREATE FINANCIAL TRANSACTION TAX	CREATE CARBON TAX	EITC/CTC EXPANSION S1138; HR3157	CTC EXPAND ONLY S690; HR1560	PAYROLL TAX FOR PAID LEAVE S463; HR1185
<b>BENNET</b>	Voted Against					End 20% pass-through deduction			Yes	Yes	Yes
<b>BIDEN</b>	Roll Back		Yes to 39.6%	Equalize rates; end stepped-up basis		Raise corp rate to 28%					
<b>BOOKER</b>	Voted Against			Equalize rates; create mark-to-market system; end stepped-up basis	Yes: 2009 level & higher rates	Yes corp tax cuts		Yes	Yes	Yes	Yes
<b>BULLOCK</b>				Equalize rates		Raise corp rate to 28%					
<b>BUTTIGIEG</b>	Roll Back	Yes	Yes to 39.6%; maybe 49.9%				Yes	Yes			
<b>CASTRO</b>	Roll Back			Equalize rates; create mark-to-market system; end stepped-up basis	Shift to inheritance tax	Maybe		Yes	Proposes similar reforms		
<b>DELANEY</b>	Voted Against		Yes to 39.6%	Equalize rates		Raise corp rate to 27%		Yes: rev. neutral			
<b>GABBARD</b>	Voted Against						Yes			Yes	Yes
<b>HARRIS</b>	Voted Against		Yes	Equalize rates	Yes: 2009 level & higher rates	Raise foreign corp rate to domestic rate	Yes	Yes	Yes	Yes	Yes
<b>KLOBUCHAR</b>	Voted Against			Equalize rates		Raise corp rate to 25%		Maybe	Yes	Yes	Yes
<b>O'ROURKE</b>	Voted Against	Yes	Yes to 39%	Equalize rates; end stepped-up basis		Raise corp rate to 28%	Yes				
<b>RYAN</b>	Voted Against	Yes				Raise corp rate to high 20s	Yes			Yes	Yes
<b>SANDERS</b>	Voted Against	Yes	Yes to 70%	Equalize rates	Yes: 2009 level & higher rates	Yes & raise foreign corp rate to domestic rate	Yes		Yes	Yes	Yes
<b>STEYER</b>	Roll Back	Yes			Yes						
<b>WARREN</b>	Voted Against	Yes	Yes		Yes: 2009 level & higher rates	Add a 7% surtax on domestic/foreign rates Raise foreign corp rate to domestic rate	Yes	Yes	Yes	Yes	Yes
<b>WILLIAMSON</b>	Roll Back	Yes	Yes			Yes corp tax cuts	Yes	Yes			
<b>YANG</b>				Equalize rates			Yes	Yes			