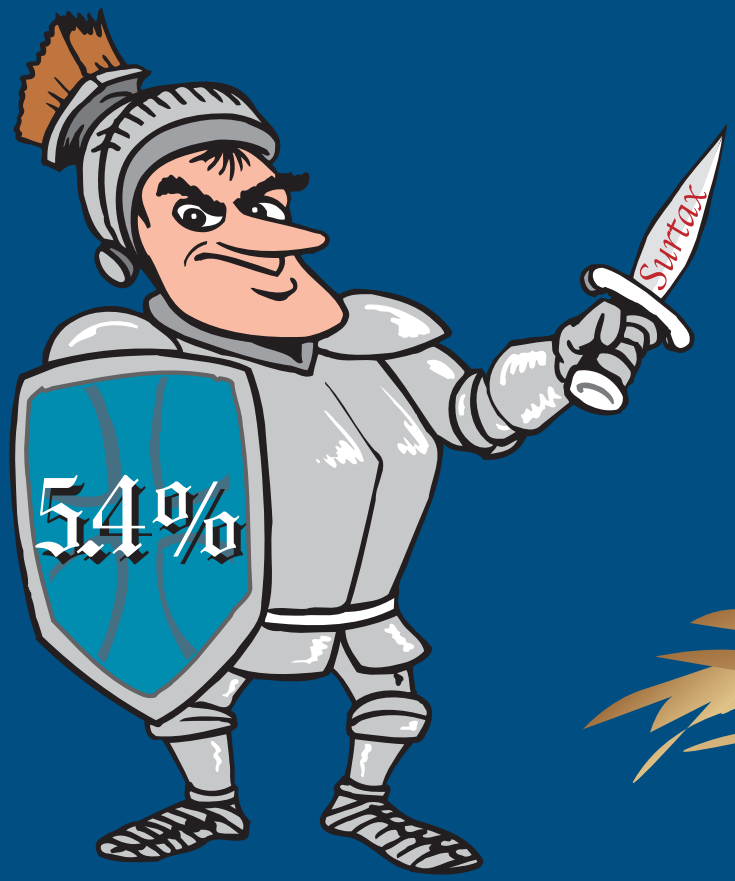House Democrats' Surtax : Deadly to Small Business