

By Senators Crist, Diaz-Balart, Grant, Lee, Brown-Waite,
Ostalkiewicz, Cowin and Clary

20-1161-98

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Senate Memorial No. ____

A memorial to the Congress of the United States urging Congress to sunset the current Internal Revenue Code by December 31, 2000, and develop a simple replacement tax code that the average citizen can comply with and understand without having to retain professional assistance.

WHEREAS, the current Internal Revenue Code is the heart of the frustration and distrust the American people feel toward their government, and

WHEREAS, the current Internal Revenue Code is beyond comprehension even by trained legal accountants, and

WHEREAS, the current tax code is 7,000,000 words, compared to Lincoln's Gettysburg Address, which has only 269 words, and the Declaration of Independence, which has only 1,337 words, and

WHEREAS, the Internal Revenue Service's "simplest" return, the EZ Form 1040, has 33 pages of instructions, and the IRS Form 1040 has 76 pages of instructions, and

WHEREAS, to simply comply with the current tax code, individual taxpayers spend 1.7 billion hours and American businesses spend 3.4 billion hours each year, equivalent to a "staff" of 3 million people working full time, year round, and

WHEREAS, in 1948 a family of four at the median income paid 2 percent of its income in taxes, and in 1994 that figure was up to 25 percent, but any steps to lower taxes by modifying the existing tax code would make the code even longer and more confusing, and

WHEREAS, this proposal embodies a prudent method and adequate time for developing a new tax code, NOW, THEREFORE,

1 Be It Resolved by the Legislature of the State of Florida:

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3 That the Congress of the United States is requested to
4 enact legislation that will abolish the current Internal
5 Revenue Code by December 31, 2000, and replace it with a new
6 method of taxation which will:

7 (1) Lower taxes, thereby creating job opportunities.

8 (2) Foster growth, which will encourage work and
9 savings.

10 (3) Be fair to all taxpayers.

11 (4) Be simple enough for all taxpayers to understand.

12 (5) Be neutral, by allowing people, not government, to
13 make choices.

14 (6) Be visible, so people know the cost of government.

15 (7) Be stable, so people can plan for the future.

16 BE IT FURTHER RESOLVED that copies of this memorial be
17 dispatched to the President of the United States Senate, to
18 the Speaker of the United States House of Representatives, to
19 each member of the Florida delegation to the United States
20 Congress, and to the Legislatures of each of the states.

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