

By Senator Constantine

22-151-04

1 Senate Memorial No. \_\_\_\_

2 A memorial to the Congress of the United  
3 States, urging Congress to enact H.R. 720, the  
4 Sales Tax Equity Act of 2003.

5  
6 WHEREAS, a personal-income tax penalizes hard work,  
7 savings, investment, and job growth, unlike a consumption tax,  
8 and

9 WHEREAS, 42 states impose a state income tax, some of  
10 which are quite onerous and prompt many residents of those  
11 state to flee to the State of Florida, which is one of 8  
12 states that do not impose such a tax, and

13 WHEREAS, the tax laws of the Federal Government  
14 currently allow a taxpayer to deduct from his or her federal  
15 tax liability the amount paid in state income taxes, but those  
16 laws do not allow Floridians to deduct any of the sales taxes  
17 that they have paid, and

18 WHEREAS, restoring needed fairness in the deductibility  
19 of state taxes by allowing a fair share of sales taxes to be  
20 deducted from the federal tax liability would relieve stress  
21 on the family budgets of the people of Florida, NOW,  
22 THEREFORE,

23  
24 Be It Resolved by the Legislature of the State of Florida:

25  
26 That the Congress of the United States is requested to  
27 enact H.R. 720, the Sales Tax Equity Act of 2003, which would  
28 provide a sales-tax deduction for federal taxpayers who reside  
29 in states that do not impose a state income tax.

30 BE IT FURTHER RESOLVED that copies of this memorial be  
31 dispatched to the President of the United States, to the

1 President of the United States Senate, to the Speaker of the  
2 United States House of Representatives, and to each member of  
3 the Florida delegation to the United States Congress.  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31