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## 1 House Memorial

2 A memorial to the Congress of the United States,  
3 urging Congress to repeal all taxes on income and  
4 enact a national retail sales tax as specified in H.R.  
5 25, the Fair Tax Act of 2011.  
6

7 WHEREAS, our Founding Fathers, being mindful that history  
8 has demonstrated that income taxes give government too much  
9 power over citizens, specifically forbade such taxes in the  
10 Constitution of the United States, and

11 WHEREAS, Alexander Hamilton wrote in the Federalist No. 21  
12 that "it is a signal advantage of taxes on articles of  
13 consumption, that they contain in their own nature a security  
14 against excess," and

15 WHEREAS, the current income tax system requires individual  
16 taxpayers to prepare annual tax returns using many complicated  
17 forms, causing innocent errors that are heavily punished, and

18 WHEREAS, the current income tax system actually penalizes  
19 marriage, and

20 WHEREAS, the federal income tax:

21 (1) Retards economic growth and has reduced the standard  
22 of living of the American public;

23 (2) Impedes the international competitiveness of United  
24 States industry;

25 (3) Reduces savings and investment in the United States by  
26 taxing income multiple times;

27 (4) Slows the capital formation necessary for real wages  
28 to steadily increase;

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29           (5) Lowers productivity;

30           (6) Imposes unacceptable and unnecessary administrative  
31 and compliance costs on individual and business taxpayers;

32           (7) Is unfair and inequitable;

33           (8) Unnecessarily intrudes upon the privacy and civil  
34 rights of United States citizens;

35           (9) Hides the true costs of government by embedding taxes  
36 in the costs of everything that Americans buy;

37           (10) Is not being complied with at satisfactory levels  
38 and, therefore, raises the tax burden on law-abiding citizens;  
39 and

40           (11) Impedes upward social mobility, and

41           WHEREAS, federal payroll taxes, including social security  
42 and Medicare payroll taxes and self-employment taxes:

43           (1) Raise the cost of employment;

44           (2) Destroy jobs and cause unemployment; and

45           (3) Have a disproportionately adverse impact on lower-  
46 income Americans, and

47           WHEREAS, the federal estate and gift taxes:

48           (1) Force family business and farms to be sold by the  
49 family in order to pay taxes;

50           (2) Discourage capital formation and entrepreneurship;

51           (3) Foster the continued dominance of large enterprises  
52 over small family owned companies and farms; and

53           (4) Impose unacceptably high tax-planning costs on small  
54 business and farms, and

55           WHEREAS, a broad-based national sales tax on goods and  
56 services purchased for final consumption:

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57 (1) Is similar in many respects to the sales and use taxes  
58 that are authorized in 45 of the 50 states;

59 (2) Will promote savings and investment;

60 (3) Will promote fairness;

61 (4) Will promote economic growth;

62 (5) Will raise the standard of living;

63 (6) Will enhance productivity and international  
64 competitiveness;

65 (7) Will reduce administrative burdens on the American  
66 taxpayer;

67 (8) Will improve upward social mobility; and

68 (9) Will respect the privacy interests and civil rights of  
69 taxpayers, and

70 WHEREAS, Congress should consider when implementing the  
71 administration of a national sales tax that:

72 (1) Most of the practical experience in administering  
73 sales taxes is found at the state level;

74 (2) It is desirable to harmonize federal and state  
75 collection and enforcement efforts to the maximum extent  
76 possible;

77 (3) It is sound tax administration policy to foster  
78 administration and collection of the federal sales tax at the  
79 state level in return for a reasonable administration fee to the  
80 states; and

81 (4) A business that must collect and remit taxes should  
82 receive reasonable compensation for the cost of doing so, and

83 WHEREAS, the 16th Amendment to the United States

84 Constitution should be repealed, NOW, THEREFORE,

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

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88 That the Legislature of the State of Florida, with all due  
89 respect, does hereby urge the United States Congress to enact  
90 H.R. 25, the Fair Tax Act of 2011, which eliminates the personal  
91 income tax, the alternative minimum tax, the inheritance tax,  
92 the gift tax, the capital gains tax, the corporate income tax,  
93 the self-employment tax, and the employee and employer payroll  
94 tax and replaces them with a national retail sales tax.

95 BE IT FURTHER RESOLVED that copies of this memorial be  
96 dispatched to the President of the United States, to the  
97 President of the United States Senate, to the Speaker of the  
98 United States House of Representatives, and to each member of  
99 the Florida delegation to the United States Congress.