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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 2013.
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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 of
22 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 to
28 steadily increase;

29 (5) Lowers productivity;

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30 (6) Imposes unacceptable and unnecessary administrative and
31 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 and,
38 therefore, raises the tax burden on law-abiding citizens; and

39 (11) Impedes upward social mobility, and

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

42 (1) Raise the cost of employment;

43 (2) Destroy jobs and cause unemployment; and

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

46 WHEREAS, the federal estate and gift taxes:

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

49 (2) Discourage capital formation and entrepreneurship;

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

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

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

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

58 (2) Will promote savings and investment;

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59 (3) Will promote fairness;

60 (4) Will promote economic growth;

61 (5) Will raise the standard of living;

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

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

66 (8) Will improve upward social mobility; and

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

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

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

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

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

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

82 WHEREAS, the 16th Amendment to the United States
83 Constitution should be repealed, NOW, THEREFORE,

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

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87 That the Legislature of the State of Florida, with all due

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88 respect, does hereby urge the United States Congress to enact
89 H.R. 25, the Fair Tax Act of 2013, which eliminates the personal
90 income tax, the alternative minimum tax, the inheritance tax,
91 the gift tax, the capital gains tax, the corporate income tax,
92 the self-employment tax, and the employee and employer payroll
93 tax and replaces them with a national retail sales tax.

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