

16100626D

HOUSE JOINT RESOLUTION NO. 9

Offered January 13, 2016

Prefiled November 20, 2015

Memorializing the Congress of the United States to repeal all personal income and other taxes and enact a national retail sales tax as specified in the Fair Tax Act of 2013, HR 25 of the 113th Congress, 1st Session.

Patron—Cole

Referred to Committee on Rules

WHEREAS, the current income tax system requires individual taxpayers to prepare annual tax returns using many complicated forms, which may cause innocent errors that are heavily fined; and

WHEREAS, the current income tax system penalizes marriage, retards economic growth, lowers the American standard of living, impedes international competitiveness of American industry, reduces savings and investment among citizens by taxing income multiple times, and slows the capital formation necessary for real wages to steadily increase; and

WHEREAS, the current income tax system lowers productivity; imposes unacceptable and unnecessary administrative and compliance costs on individual and business taxpayers; is unfair and inequitable; intrudes unnecessarily upon the privacy and civil rights of United States citizens; hides the true costs of government by embedding taxes in the costs of everything Americans buy; is in noncompliance at various levels, raising the tax burden on law-abiding citizens; and impedes upward social mobility; and

WHEREAS, federal payroll, Social Security, Medicare, and self-employment taxes raise the cost of employment, destroy jobs and cause unemployment, and adversely and disproportionately affect low-income Americans; and

WHEREAS, the federal estate and gift taxes force families to sell their businesses and farms to pay taxes, discourage capital formation and entrepreneurship, foster the continued dominance of large enterprises over small family-owned companies and farms, and impose unacceptably high tax-planning costs on small businesses and farms; and

WHEREAS, a broad-based national sales tax on goods and services purchased for final consumption is similar in many ways to the sales and use taxes that are authorized in 45 states; and

WHEREAS, a national retail sales tax will promote savings and investment, fairness, and economic growth; raise the standard of living; enhance productivity and international competitiveness; reduce administrative burdens on the American taxpayer; facilitate upward social mobility; and respect the privacy interests and civil rights of taxpayers; and

WHEREAS, Congress should consider in implementing a national retail sales tax that the practical experience in administering sales taxes is found at the state level, that it would be desirable to harmonize federal and state tax collection and enforcement efforts to the maximum extent possible, and that fostering sound policy for the administration and collection of federal sales tax at the state level should include the return of a reasonable administration fee to the states and reasonable compensation to businesses that must collect and remit taxes; now, therefore, be it

RESOLVED by the House of Delegates, the Senate concurring, That the Congress of the United States be urged to repeal all personal income and other taxes and enact a national retail sales tax as specified in the Fair Tax Act of 2013, HR 25 of the 113th Congress, 1st Session; and, be it

RESOLVED FURTHER, That the Sixteenth Amendment to the United States Constitution be repealed and that Congress eliminate the personal income, alternative minimum, inheritance, gift, capital gains, corporate income, self-employment, and employee and employer payroll taxes and replace such taxes with a national retail sales tax; and, be it

RESOLVED FINALLY, That the Clerk of the House of Delegates transmit copies of this resolution to the Speaker of the United States House of Representatives, the President of the United States Senate, and the members of the Virginia Congressional Delegation so that they may be apprised of the sense of the General Assembly of Virginia in this matter.

INTRODUCED

HJ9