

105TH CONGRESS  
1ST SESSION

# H. R. 312

To prohibit United States voluntary and assessed contributions to the United Nations if the United Nations imposes any tax or fee on United States persons or continues to develop or promote proposals for such taxes or fees.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mr. SOLOMON (for himself and Mr. SAM JOHNSON of Texas) introduced the following bill; which was referred to the Committee on International Relations

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## A BILL

To prohibit United States voluntary and assessed contributions to the United Nations if the United Nations imposes any tax or fee on United States persons or continues to develop or promote proposals for such taxes or fees.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Prohibition on United  
5       Nations Taxation Act of 1997”.

6       **SEC. 2. FINDINGS.**

7       The Congress finds that—

1           (1) in 1948, the average United States family  
2       with children paid only 3 percent of its income in  
3       Federal taxes;

4           (2) in 1996, the average United States family  
5       with children paid almost 24 percent of its income  
6       in Federal taxes;

7           (3) United Nations officials have made numer-  
8       ous and repeated proposals to provide financing for  
9       the United Nations outside the scrutiny of Member  
10      States of the United Nations, including borrowing  
11      from international financial institutions, assuming  
12      control of bonds issued by Member States, and im-  
13      posing taxes on an extensive range of transactions,  
14      goods, and services;

15          (4) the 1994 “Human Development Report” of  
16      the United Nations Development Program stated  
17      that “[i]t is appropriate that the proceeds of an  
18      international tax be devoted to international pur-  
19      poses and be placed at the disposal of international  
20      institutions.”;

21          (5) on January 14, 1996, United Nations Gen-  
22      eral Secretary Boutros Boutros-Ghali stated that an  
23      international tax would mean that “[he would] not  
24      be under the daily financial will of the Member  
25      States.”;

1           (6) American taxpayers have paid approxi-  
2           mately \$30,000,000,000 to the United Nations since  
3           1945;

4           (7) the United Nations and its organizations  
5           are replete with mismanagement, waste, corruption,  
6           and inefficiency which cost American taxpayers mil-  
7           lions of dollars each year;

8           (8) the power to tax is an attribute of sov-  
9           ereignty;

10          (9) the United Nations does not have the at-  
11          tributes of sovereignty and is not a sovereign power;  
12          and

13          (10) the United Nations has no legal authority  
14          to impose taxes on United States citizens.

15 **SEC. 3. PROHIBITION ON IMPOSITION OF GLOBAL TAX-**  
16 **ATION OR MULTILATERAL BANK BORROW-**  
17 **ING.**

18          The United States may not pay any voluntary or as-  
19          sessed contribution to the United Nations or any of its  
20          specialized or affiliated agencies if the United Nations—

21               (1) attempts to implement or impose any tax-  
22               ation or fee on any United States persons; or

23               (2) attempts to borrow funds from the Inter-  
24               national Bank for Reconstruction and Development  
25               (commonly referred to as the “World Bank”), the

1 International Monetary Fund, or any other similar  
2 or regional international financial institution.

3 **SEC. 4. PROHIBITION ON CONTINUED DEVELOPMENT AND**  
4 **PROMOTION OF GLOBAL TAXATION PROPOS-**  
5 **ALS.**

6 The United States may not pay any voluntary or as-  
7 sessed contribution to the United Nations or any of its  
8 specialized or affiliated agencies (including the United Na-  
9 tions Development Program) unless the President certifies  
10 in writing to the Congress 15 days in advance of such pay-  
11 ment that the United Nations or such agency, as the case  
12 may be, is not engaged in any effort to develop, advocate,  
13 promote, or publicize any proposal concerning taxation or  
14 fees on United States persons in order to raise revenue  
15 for the United Nations or any such agency.

16 **SEC. 5. STATUTORY CONSTRUCTION.**

17 Payments prohibited under this Act include disburse-  
18 ments to the United Nations pursuant to any undertaking  
19 made by the United States before the prohibition becomes  
20 effective.

21 **SEC. 6. DEFINITIONS.**

22 As used in this Act:

23 (1) The term “person” has the meaning given  
24 such term in section 7701(a)(1) of the Internal Rev-  
25 enue Code of 1986 (26 U.S.C. 7701(a)(1)).

1           (2) The term “taxation or fees on United  
2       States persons” includes any tax or fee assessed on  
3       United States persons on a per capita basis or on  
4       a transaction or user basis, including but not limited  
5       to any tax or fee on international air travel, foreign  
6       exchange transactions, the mails, or extraction or  
7       use of natural resources.

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