

106TH CONGRESS
1ST SESSION

H. CON. RES. 148

Expressing the sense of the Congress that the Internal Revenue Code of 1986 must be replaced with a new, low, single-rate system that is simple and fair, allowing the Internal Revenue Service, as we know it, to be abolished.

IN THE HOUSE OF REPRESENTATIVES

JULY 1, 1999

Mr. BONILLA (for himself, Mr. ADERHOLT, Mr. ARMEY, Mr. BAKER, Mr. BARR of Georgia, Mr. BARTON of Texas, Mr. BLUNT, Mr. BOEHNER, Mr. BRADY of Texas, Mr. BRYANT, Mr. BURTON of Indiana, Mr. BUYER, Mr. CALLAHAN, Mr. CALVERT, Mr. CAMPBELL, Mr. CANADY of Florida, Mr. CANNON, Mr. CHAMBLISS, Mrs. CHENOWETH, Mr. COBURN, Mr. COLLINS, Mr. COMBEST, Mr. COX, Mrs. CUBIN, Mr. CUNNINGHAM, Mr. DEAL of Georgia, Mr. DICKEY, Mr. DOOLITTLE, Mr. EHLERS, Mrs. EMERSON, Mr. FORBES, Mr. GRAHAM, Ms. GRANGER, Mr. HASTINGS of Washington, Mr. HEFLEY, Mr. HOSTETTLER, Mr. HUTCHINSON, Mr. ISTOOK, Mr. SAM JOHNSON of Texas, Mr. KINGSTON, Mr. KNOLLENBERG, Mr. LATHAM, Mr. LINDER, Mr. LUCAS of Oklahoma, Mr. MCINTOSH, Mr. METCALF, Mr. GARY MILLER of California, Mrs. MYRICK, Mr. NETHERCUTT, Mrs. NORTHUP, Mr. NORWOOD, Mr. PACKARD, Mr. PAUL, Mr. PICKERING, Mr. POMBO, Ms. PRYCE of Ohio, Mr. RADANOVICH, Mr. ROHRABACHER, Mr. ROGAN, Mr. SCARBOROUGH, Mr. SCHAFER, Mr. SESSIONS, Mr. SHADEGG, Mr. SKEEN, Mr. SMITH of Texas, Mr. SMITH of Michigan, Mr. SUNUNU, Mr. TANCREDO, Mr. TAUZIN, Mr. TAYLOR of North Carolina, Mr. THORNBERRY, Mr. TIAHRT, Mr. UPTON, Mr. WAMP, Mr. WATTS of Oklahoma, and Mr. WICKER) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Expressing the sense of the Congress that the Internal Revenue Code of 1986 must be replaced with a new, low,

single-rate system that is simple and fair, allowing the Internal Revenue Service, as we know it, to be abolished.

1 *Resolved by the House of Representatives (the Senate*
2 *concurring),*

3 **SECTION 1. SENSE OF THE CONGRESS THAT THE INTER-**
4 **NAL REVENUE CODE OF 1986 MUST BE RE-**
5 **PLACED WITH A NEW, LOW, SINGLE-RATE**
6 **SYSTEM THAT IS SIMPLE AND FAIR, ALLOW-**
7 **ING THE INTERNAL REVENUE SERVICE, AS**
8 **WE KNOW IT, TO BE ABOLISHED.**

9 (a) FINDINGS.—The Congress finds that—

10 (1) the Internal Revenue Code of 1986 (“the
11 tax code”) is unnecessarily complex, having grown
12 from 14 pages at its inception to 4,896 pages by
13 1999;

14 (2) this complexity resulted in taxpayers spend-
15 ing about 5,300,000,000 hours and
16 \$225,000,000,000 trying to comply with the tax
17 code in 1996;

18 (3) the current congressional budgetary process
19 is weighted too heavily toward tax increases, as evi-
20 denced by the fact that since 1954 there have been
21 27 major bills enacted that increased Federal income
22 taxes and only 10 bills that decreased Federal in-
23 come taxes;

1 (4) the tax burden on working families has
2 reached an unsustainable level, with families spend-
3 ing more on total taxes than on food, clothing, and
4 shelter combined; it is also evidenced by the fact
5 that in 1948 the average American family with chil-
6 dren paid only 4.3 percent of its income to the Fed-
7 eral Government in direct taxes while today the av-
8 erage family pays over 20 percent;

9 (5) the tax code unfairly penalizes savings and
10 investment by double taxing these activities; and as
11 a result it reduces the national savings rate, limiting
12 economic prosperity, job creation, and retirement se-
13 curity, thus forcing American families to surrender
14 control of their finances to the Federal Government;

15 (6) the tax code stifles economic growth by dis-
16 couraging work and capital formation through exces-
17 sively high tax rates;

18 (7) Congress and the President have found it
19 necessary, on 3 separate occasions, to enact laws to
20 protect taxpayers from the abuses of the Internal
21 Revenue Service;

22 (8) the complexity of the tax code has increased
23 the number of Internal Revenue Service employees
24 responsible for administering the tax laws to 98,000,

1 and the IRS costs the taxpayers over
2 \$6,000,000,000 each year; and

3 (9) the support of the President for broad tax
4 reform is essential for passage of such legislation.

5 (b) SENSE OF THE CONGRESS.—It is the sense of
6 the Congress that—

7 (1) the Internal Revenue Service, as we know
8 it, must be abolished, and the Internal Revenue
9 Code of 1986 must be replaced with a new, simple,
10 and fair tax system that reduces taxes and applies
11 a single, low rate to all Americans; and

12 (2) the President should submit to Congress a
13 comprehensive proposal to reform the Internal Rev-
14 enue Code of 1986 by April 1, 2000.

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