

106TH CONGRESS  
1ST SESSION

# H. CON. RES. 179

Expressing the sense of Congress regarding the United Nations and global taxation.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 5, 1999

Mr. ROYCE submitted the following concurrent resolution; which was referred to the Committee on International Relations

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## CONCURRENT RESOLUTION

Expressing the sense of Congress regarding the United Nations and global taxation.

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

3       **SECTION 1. FINDINGS.**

4       The Congress finds the following:

5               (1) The United Nations is an organization of  
6       sovereign states, funded with voluntary contribu-  
7       tions. It lacks any authority to impose taxes on its  
8       member states.

9               (2) The United Nations Development Program  
10       (UNDP) released a report recommending global tax-

1       ation as a source of revenue, including a proposal  
2       for a global tax on e-mail.

3           (3) This is not the first time that proposals for  
4       global taxation have come from the United Nations.  
5       In 1996, former Secretary-General Boutros Boutros-  
6       Ghali suggested a global tax, saying that it would  
7       give the United Nations some financial independence  
8       so that it was not “under the daily financial will of  
9       the Member States”.

10 **SEC. 2. POLICY TOWARD THE UNITED NATIONS AND GLOB-**  
11 **AL TAXATION.**

12       It is the policy of the United States to oppose global  
13       taxation.

14 **SEC. 3. SENSE OF CONGRESS.**

15       It is the sense of Congress that—

16           (1) the United Nations should not in any way  
17       advocate global taxation;

18           (2) no United States funds should be used by  
19       the United Nations to support, advocate, print, or  
20       analyze global taxation proposals; and

21           (3) if it is the position of the United Nations  
22       to oppose global taxation, then it should not use any  
23       funds of the member states to advocate, print, or  
24       analyze global taxation.

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