

106TH CONGRESS
1ST SESSION

H. R. 1041

To terminate the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

MARCH 9, 1999

Mr. LARGENT (for himself, Mr. HALL of Texas, Mr. ADERHOLT, Mr. ARMEY, Mr. BACHUS, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mr. BILIRAKIS, Mr. BILBRAY, Mr. BLILEY, Mr. BRADY of Texas, Mr. BRYANT, Mr. BURR of North Carolina, Mr. BURTON of Indiana, Mr. CALVERT, Mr. CAMPBELL, Mr. CANNON, Mr. CHAMBLISS, Mrs. CHENOWETH, Mr. CUNNINGHAM, Mr. COOK, Mr. COOKSEY, Mr. COX, Mrs. CUBIN, Mr. DEAL of Georgia, Mr. DELAY, Mr. DICKEY, Mr. DOOLITTLE, Mr. DUNCAN, Ms. DUNN, Mrs. EMERSON, Mr. ENGLISH, Mr. EHRLICH, Mr. FOLEY, Mr. FORBES, Mr. FOSSELLA, Mrs. FOWLER, Mr. GOODE, Mr. GOODLATTE, Mr. GOODLING, Mr. GOSS, Mr. GRAHAM, Ms. GRANGER, Mr. HASTINGS of Washington, Mr. HEFLEY, Mr. HILL of Montana, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HOSTETTLER, Mr. HUNTER, Mr. HUTCHINSON, Mr. ISTOOK, Mr. JONES of North Carolina, Mr. KASICH, Mr. LATHAM, Mr. LATOURETTE, Mr. LEWIS of Kentucky, Mr. LINDER, Mr. MANZULLO, Mr. MCCRERY, Mr. MCCOLLUM, Mr. MCINTYRE, Mr. MICA, Mr. GARY MILLER of California, Mrs. MYRICK, Mr. NETHERCUTT, Mr. NEY, Mr. NORWOOD, Mr. PACKARD, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Ms. PRYCE of Ohio, Mr. RADANOVICH, Mr. RILEY, Mr. ROYCE, Mr. SALMON, Mr. SANFORD, Mr. SCARBOROUGH, Mr. SCHAFER, Mr. SESSIONS, Mr. SHADEGG, Mr. SMITH of New Jersey, Mr. SMITH of Michigan, Mr. SOUDER, Mr. SPENCE, Mr. STUMP, Mr. SUNUNU, Mr. TANCREDO, Mr. TAUZIN, Mr. THUNE, Mr. TIAHRT, Mr. TOOMEY, Mr. TRAFICANT, Mr. WAMP, Mr. WELDON of Florida, Mr. WICKER, and Mr. YOUNG of Alaska) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To terminate the Internal Revenue Code of 1986.

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 “Date Certain Tax Code
5 Replacement Act”.

6 **SEC. 2. PURPOSE.**

7 The purpose of this Act is to set a date certain for
8 replacing the Internal Revenue Code of 1986 with a simple
9 and fair alternative.

10 **SEC. 3. TERMINATION OF INTERNAL REVENUE CODE OF**
11 **1986.**

12 (a) IN GENERAL.—No tax shall be imposed by the
13 Internal Revenue Code of 1986—

14 (1) for any taxable year beginning after Decem-
15 ber 31, 2002; and

16 (2) in the case of any tax not imposed on the
17 basis of a taxable year, on any taxable event or for
18 any period after December 31, 2002.

19 (b) EXCEPTION.—Subsection (a) shall not apply to
20 taxes imposed by—

21 (1) chapter 2 of such Code (relating to tax on
22 self-employment income);

23 (2) chapter 21 of such Code (relating to Fed-
24 eral Insurance Contributions Act); and

1 (3) chapter 22 of such Code (relating to Rail-
2 road Retirement Tax Act).

3 **SEC. 4. NEW FEDERAL TAX SYSTEM.**

4 (a) STRUCTURE.—The Congress hereby declares that
5 any new Federal tax system should be a simple and fair
6 system that—

7 (1) applies a low rate to all Americans;

8 (2) provides tax relief for working Americans;

9 (3) protects the rights of taxpayers and reduces
10 tax collection abuses;

11 (4) eliminates the bias against savings and in-
12 vestment;

13 (5) promotes economic growth and job creation;
14 and

15 (6) does not penalize marriage or families.

16 (b) TIMING OF IMPLEMENTATION.—In order to en-
17 sure an easy transition and effective implementation, the
18 Congress hereby declares that any new Federal tax system
19 should be approved by Congress in its final form no later
20 than July 4, 2002.

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