

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1017

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

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 1, 2005

Mr. PAUL (for himself, Mr. SAM JOHNSON of Texas, Mr. MILLER of Florida, Mrs. JO ANN DAVIS of Virginia, Mr. GARRETT of New Jersey, Mr. BARRETT of South Carolina, and Mr. GOODE) introduced the following bill; which was referred to the Committee on International Relations

---

## A BILL

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

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 2005”.

1 **SEC. 2. FINDINGS.**

2 The Congress finds that—

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

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

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

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

23 (5) on January 14, 1996, United Nations Sec-  
24 retary General Boutros Boutros-Ghali stated that an  
25 international tax would mean that “[he would] not

1 be under the daily financial will of the member  
2 states.”;

3 (6) United States taxpayers have paid approxi-  
4 mately \$30,000,000,000 to the United Nations since  
5 1945;

6 (7) the United Nations and its organizations  
7 are replete with mismanagement, waste, corruption,  
8 and inefficiency, which cost United States taxpayers  
9 millions of dollars each year;

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

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

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

17 **SEC. 3. PROHIBITIONS REGARDING TAXATION AND BOR-**  
18 **ROWING.**

19 (a) PROHIBITION ON IMPOSITION OF GLOBAL TAX-  
20 ATION OR MULTILATERAL BANK BORROWING.—The  
21 United States shall not pay any voluntary or assessed con-  
22 tribution to the United Nations or any of its specialized  
23 or affiliated agencies (including the United Nations Devel-  
24 opment Program) if the United Nations—

1           (1) attempts to implement or impose any tax-  
2           ation or fee on any United States person; or

3           (2) attempts to borrow funds from the Inter-  
4           national Bank for Reconstruction and Development  
5           (commonly referred to as the “World Bank”), the  
6           International Monetary Fund, or any other similar  
7           or regional international financial institution.

8           (b) PROHIBITION ON CONTINUED DEVELOPMENT  
9           AND PROMOTION OF GLOBAL TAXATION PROPOSALS.—

10          The United States shall not pay any voluntary or assessed  
11          contribution to the United Nations or any of its specialized  
12          or affiliated agencies (including the United Nations Devel-  
13          opment Program) unless the President certifies in writing  
14          to the Congress not less than 15 days before such payment  
15          that the United Nations or any of its specialized or affili-  
16          ated agencies is not engaged in any effort to develop, advo-  
17          cate, promote, or publicize any proposal concerning tax-  
18          ation or fees on any United States person in order to raise  
19          revenue for the United Nations or any of its specialized  
20          or affiliated agencies.

21          (c) STATUTORY CONSTRUCTION.—Payments prohib-  
22          ited under this Act include any disbursement to the United  
23          Nations or to any of its specialized or affiliated agencies  
24          pursuant to any obligation agreed to by the United States  
25          on or before the date of the enactment of this Act.

1 **SEC. 4. DEFINITIONS.**

2 As used in this Act:

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

6 (2) The term “taxation or fees on any United  
7 States person” includes any tax or fee assessed  
8 against any United States person on a per capita  
9 basis or on a transaction or user basis, including any  
10 tax or fee on international air travel, foreign ex-  
11 change transactions, the mails, or extraction or use  
12 of natural resources.

13 **SEC. 5. EFFECTIVE DATE.**

14 This Act shall take effect on the date of the enact-  
15 ment of this Act.

○