

By Senator Hays

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Senate Memorial

A memorial to the Congress of the United States,  
urging Congress to repeal all taxes on income and  
enact a national retail sales tax as specified in H.R.  
25, the Fair Tax Act of 2011.

WHEREAS, our Founding Fathers, being mindful that history  
has demonstrated that income taxes give government too much  
power over citizens, specifically forbade such taxes in the  
Constitution of the United States, and

WHEREAS, Alexander Hamilton wrote in the Federalist No. 21  
that "it is a signal advantage of taxes on articles of  
consumption, that they contain in their own nature a security  
against excess," and

WHEREAS, the current income tax system requires individual  
taxpayers to prepare annual tax returns using many complicated  
forms, causing innocent errors that are heavily punished, and

WHEREAS, the current income tax system actually penalizes  
marriage, and

WHEREAS, the federal income tax:

(1) Retards economic growth and has reduced the standard of  
living of the American public;

(2) Impedes the international competitiveness of United  
States industry;

(3) Reduces savings and investment in the United States by  
taxing income multiple times;

(4) Slows the capital formation necessary for real wages to  
steadily increase;

(5) Lowers productivity;

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30 (6) Imposes unacceptable and unnecessary administrative and  
31 compliance costs on individual and business taxpayers;

32 (7) Is unfair and inequitable;

33 (8) Unnecessarily intrudes upon the privacy and civil  
34 rights of United States citizens;

35 (9) Hides the true costs of government by embedding taxes  
36 in the costs of everything that Americans buy;

37 (10) Is not being complied with at satisfactory levels and,  
38 therefore, raises the tax burden on law-abiding citizens; and

39 (11) Impedes upward social mobility, and

40 WHEREAS, federal payroll taxes, including social security  
41 and Medicare payroll taxes and self-employment taxes:

42 (1) Raise the cost of employment;

43 (2) Destroy jobs and cause unemployment; and

44 (3) Have a disproportionately adverse impact on lower-  
45 income Americans, and

46 WHEREAS, the federal estate and gift taxes:

47 (1) Force family business and farms to be sold by the  
48 family in order to pay taxes;

49 (2) Discourage capital formation and entrepreneurship;

50 (3) Foster the continued dominance of large enterprises  
51 over small family owned companies and farms; and

52 (4) Impose unacceptably high tax-planning costs on small  
53 business and farms, and

54 WHEREAS, a broad-based national sales tax on goods and  
55 services purchased for final consumption:

56 (1) Is similar in many respects to the sales and use taxes  
57 that are authorized in 45 of the 50 states;

58 (2) Will promote savings and investment;

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- 59 (3) Will promote fairness;
- 60 (4) Will promote economic growth;
- 61 (5) Will raise the standard of living;
- 62 (6) Will enhance productivity and international  
63 competitiveness;
- 64 (7) Will reduce administrative burdens on the American  
65 taxpayer;
- 66 (8) Will improve upward social mobility; and
- 67 (9) Will respect the privacy interests and civil rights of  
68 taxpayers, and
- 69 WHEREAS, Congress should consider when implementing the  
70 administration of a national sales tax that:
- 71 (1) Most of the practical experience in administering sales  
72 taxes is found at the state level;
- 73 (2) It is desirable to harmonize federal and state  
74 collection and enforcement efforts to the maximum extent  
75 possible;
- 76 (3) It is sound tax administration policy to foster  
77 administration and collection of the federal sales tax at the  
78 state level in return for a reasonable administration fee to the  
79 states; and
- 80 (4) A business that must collect and remit taxes should  
81 receive reasonable compensation for the cost of doing so, and
- 82 WHEREAS, the 16th Amendment to the United States  
83 Constitution should be repealed, NOW, THEREFORE,
- 84
- 85 Be It Resolved by the Legislature of the State of Florida:
- 86
- 87 That the Legislature of the State of Florida, with all due

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88 respect, does hereby urge the United States Congress to enact  
89 H.R. 25, the Fair Tax Act of 2011, which eliminates the personal  
90 income tax, the alternative minimum tax, the inheritance tax,  
91 the gift tax, the capital gains tax, the corporate income tax,  
92 the self-employment tax, and the employee and employer payroll  
93 tax and replaces them with a national retail sales tax.

94 BE IT FURTHER RESOLVED that copies of this memorial be  
95 dispatched to the President of the United States, to the  
96 President of the United States Senate, to the Speaker of the  
97 United States House of Representatives, and to each member of  
98 the Florida delegation to the United States Congress.