

HOUSE JOINT RESOLUTION NO. 31

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINETEENTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES JAMES, Kott

Introduced: 2/15/95

Referred: House Special Committee on World Trade and State/Federal Relations, Finance

A RESOLUTION

**1 Urging the United States Congress to consider and enact legislation to revise the
2 Internal Revenue Code to levy a flat tax.**

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

4 WHEREAS the current federal Internal Revenue Code is characterized by myriad
**5 exemptions, exceptions, loopholes, complicated schedules, and targeted tax breaks, and is
6 fraught with pitfalls for the taxpayer who attempts to calculate the tax obligation due; and**

7 WHEREAS, because the Code imposes a taxation on the earnings of personal savings,
**8 the tax is counterproductive of efforts to encourage individuals and families to save and invest
9 a portion of their incomes; and**

10 WHEREAS there is a need to replace the current federal Internal Revenue Code with
11 a fairer, simpler tax system; and

12 WHEREAS substitution of a fixed-rate or "flat" tax would mean that all income would
13 be taxed only once, at a uniform rate; and

14 WHEREAS a fixed-rate or "flat" tax would exclude from the definition of taxable
**15 income the earnings from personal and business savings, thereby eliminating the "savings
16 penalty"; and**

1 **WHEREAS** the replacement of the current Internal Revenue Code with a fixed-rate
2 or "flat" tax would restore a high degree of fairness to the manner in which the federal
3 government treats the people of the United States.

4 **BE IT RESOLVED** that the Alaska State Legislature urges the United States Congress
5 to consider and enact legislation to replace the current Internal Revenue Code with the levy
6 of a fixed-rate or "flat" tax.

7 **COPIES** of this resolution shall be sent to the Honorable Bill Clinton, President of the
8 United States; the Honorable Al Gore, Jr., Vice-President of the United States and president
9 of the U.S. Senate; the Honorable Newt Gingrich, Speaker of the U.S. House of
10 Representatives; the Honorable Bob Dole, U.S. Senate Majority Leader; the Honorable Tom
11 Daschle, U.S. Senate Minority Leader; the Honorable Dick Armey, U.S. House Majority
12 Leader; the Honorable Richard Gephardt, U.S. House Minority Leader; the Honorable Bob
13 Packwood, Chair, and the Honorable Daniel Patrick Moynihan, ranking minority member,
14 Senate Finance Committee; the Honorable Bill Archer, Chair, and the Honorable Sam
15 Gibbons, ranking minority member, House Committee on Ways and Means; and to the
16 Honorable Ted Stevens and the Honorable Frank Murkowski, U.S. Senators, and the
17 Honorable Don Young, U.S. Representative, members of the Alaska delegation in the United
18 States Congress.