

HJR

57

Alaska State Legislature

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ALASKA COURT SYSTEM

Representative Joe Green
District 10

Sponsor Statement

HJR 57 - Amending the U.S. Constitution prohibiting courts from imposing taxes

HJR 57 requests Congress to exercise the power granted to them in Article 5 of the U.S. Constitution, and prepare and present to the legislatures of all fifty states an amendment to the US Constitution that would prohibit federal courts from ordering a state or political subdivision to increase or impose taxes.

This effort is, at least partially, in response to a decision by the U.S. Supreme Court (*Missouri v. Jenkins*, 110 S. Ct. 1651 (1990)) which upheld the right of a Federal District Court to order a property tax increase in Kansas City, Missouri. Last year in Rockford, Illinois, U.S. District Court Magistrate P. Michael Mahoney ordered property tax assessments increased by 12 percent.

During the Convention of Virginia, in Richmond, in 1805, James Madison noted "I believe there are more instances of the abridgment of freedom of the people by gradual and silent encroachment of those in power, than by violent and sudden usurpations." The Court's decision in *Missouri* is a usurpation of power by the federal court, and a violation of one of the principles on which our country was founded -- no taxation without representation. If we do not act, Madison will be proven right.

I believe that the power to tax should rest solely with the legislative branch, as the founders of our country clearly intended. The 19th Alaska Legislature approved a resolution similar to HJR 57. Ten other states have passed such resolutions. I urge your vote in favor of HJR 57.