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Senator Connie Mack
Senator John Breaux
The President's Advisory Panel on Federal Tax Reform
1440 New York Avenue, Ste, 2100
Washington, DC 20220

Dear Sirs:

I am heartily in favor of income tax reform through instituting a National Sales Tax. Our tax system is archaic, burdensome and costly for compliance and administration. Our tax code is so confusing that even the administrators probably do not know what it contains.

I am a self employed petroleum landman with about 25% of my annual income deriving from that source, about 25% from commercial real estate ownership and 50% from stock market investments. During tax year 2004, I paid my CPA \$35,000.00 just to file my income tax return. When I confronted my CPA about this cost, he kept referring to the service that they provided to me. I had to remind him that he did not do this for me.....that he did this for the IRS. I account for my business using a popular computer program which tells me daily how my business is doing.

Wouldn't it be wonderful if we had a national sales tax where I paid my tax every time that I made a significant purchase? April 15 or quarterly due dates, would be just another day rather than the traumatic, gut-wrenching day that it now is, when I have to scramble around to find the money to pay my quarterly tax.


I do not mind paying taxes. In fact, I would be willing to pay more, just to get rid of the aforementioned trauma of filing, and, oh yes, that CPA. He would be free to pursue more productive endeavors, such as auditing the Enrons of the world.

Opponents of the national sales tax argue that it is "regressive". I will never be convinced of that. If I feel that the sales tax on a new Cadillac is too much, I have the alternative to purchase a Chevrolet, instead. I would think that certain necessities would have to be exempt, such as basic foods, medicines, etc. to give relief to the poor.

It is my understanding that a National Sales Tax Bill has been introduced in Congress as HB 25 and SB 25. A good analysis of this proposal appears on www.fairtax.org.

Success to you and the tax reform panel.

Very truly yours,



David Elmore