

JUN 10 '98 15:08 No.014 P.01

PRESIDENT'S ADVISORY  
PANEL  
ON FEDERAL TAX REFORM

2005 MAR 30 A 9 01

1998



### HOUSE JOINT RESOLUTION 98-1020

BY REPRESENTATIVES Spradley, Allen, Arrington, C. Berry, Epps, Grampsas, Owen, Pankey, Pfiffner, Sullivant, Tucker, and Young; also SENATORS Blickensderfer, B. Alexander, Arnold, Chlouber, Congrove, Lamborn, Mutzebaugh, and Powers.

WHEREAS, The procedures for the assessment and collection of federal taxes and the method of refunding such taxes under the federal Internal Revenue Code is beyond repair; and

WHEREAS, The current federal Internal Revenue Code contains seven million words and eight thousand pages, making this system of taxation foreign, complicated, and unfair; and

WHEREAS, Complying with federal tax laws each year is a two-hundred-billion-dollar business, causing taxpayers to spend 5.4 billion hours on tax matters, which is more working hours than is needed by the nation's entire automobile industry; and

WHEREAS, The Internal Revenue Service is twice the size of the Central Intelligence Agency and five times as big as the Federal Bureau of Investigation; and

WHEREAS, Taxpayers are hopelessly bogged down with complying with the instructions of the Internal Revenue Service's "simplest" income tax return, the 1040EZ Form, and the even more massive instructions of the IRS 1040 Form; and

WHEREAS, Because of the harsh and arbitrary way in which the Internal Revenue Code is written, individual taxpayers and businesses are forced to go to unusual extremes simply trying to comply with the filing requirements specified in the Code; and

WHEREAS, The current system of federal taxation under the Internal Revenue Code burdens taxpayers with taxes that are too high; and

WHEREAS, Any steps taken by the federal government to lower taxes by modifying the existing Code would complicate the system even more; and

WHEREAS, There is an urgent need to develop a system of federal taxation within a time frame that is both adequate and specific and that pertains to everything connected with federal taxes, including the paying of taxes, the furnishing of records, and the withholding of wages; that is not deceptive or misleading; that does not burden the taxpayer with unnecessary misstatements and misleading references to specific code sections; and that does not convey an erroneous legal meaning through the word "must"; now, therefore,

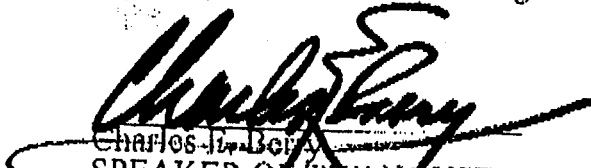
*Be It Resolved by the House of Representatives of the Sixty-first General Assembly of the State of Colorado, the Senate concurring herein:*


(1) That we, the members of the General Assembly, urge the Congress of the United States to enact legislation to abolish the Internal Revenue Code by December 31, 2000, and to replace it with a new system of federal taxation, which, in essence, will:


- (a) Make it clear to taxpayers which information is required by law to disclose and the authority for the requirement;
- (b) Lower federal taxes, thereby creating job opportunities;
- (c) Foster growth by encouraging work and savings;
- (d) Be fair for all taxpayers;
- (e) Be simple enough for all taxpayers to understand;
- (f) Allow the people, not government, to make or expand their choices with respect to developing and implementing a new system of federal taxation;
- (g) Be visible so people know the cost of government;
- (h) Provide stability so that people can plan for the future.

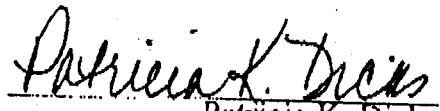
*Be It Further Resolved*, That we, the members of the General Assembly, urge other states to request the abolishment of the current Internal Revenue Code and to request the development of a new system of federal taxation.

*Be It Further Resolved*, That copies of this Resolution be forwarded to the President of the Senate and the Speaker of the House of Representatives of the United States Congress and to each member of Colorado's Congressional delegation.

  
Charles D. Berry  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

  
Tom Norton  
PRESIDENT OF THE  
SENATE

  
Judith M. Rodrigue  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

  
Patricia K. Dicks  
Asst. SECRETARY OF  
THE SENATE

### THIRD READING OF BILLS--FINAL PASSAGE

On Third Reading, the titles of the following bills were publicly read, the reading at length having been dispensed with by unanimous consent:

HJR 98-1020\* by Rep. Spradley; Sen. Blickensderfer--Repeal of Internal Revenue Code

(Printed in House Journal, March 18, pages 949-950 and as amended as printed in House Journal, April 14, page 1306.)

On motion of Senator Blickensderfer, the Resolution was ADOPTED by the following roll call vote:

YES		23		NO		11		EXCUSED		1		ABSENT		0	
Alexander	Y	Feeley	N	Mutzebaugh	Y	Tanner	N								
Ament	Y	Hernaudez	Y	Pascoe	N	Tebedo	E								
Arnold	Y	Hopper	Y	Perlmutter	N	Thiebaut	N								
Bishop	Y	Johnson	Y	Phillips	Y	Wattenberg	Y								
Blickensderfer	Y	Lacy	Y	Powers	Y	Weddig	N								
Chlouber	Y	Lamborn	Y	Reeves	N	Wells	Y								
Coffman	Y	Linkhart	N	Rizzuto	Y	Wham	N								
Congrove	Y	Martinez	N	Rupert	N	Mr. President	Y								
Dennis	Y	Matsunaka	Y	Schroeder	Y										

Co-sponsors added: Alexander, Arnold, Chlouber, Congrove, Lamborn, Mutzebaugh, Powers.

## ADOPTION OF RESOLUTION

**HJR98-1020** by Representative Spradley; also Senator Blickensderfer--Concerning the repeal of the federal Internal Revenue Code.

(Printed and placed in member's files; also printed in House Journal, March 18, 1998, pages 949-950.)

Amendment No. 1, moved by Representative Spradley.

Finance Report, dated April 1, 1998, and placed in member's bill file; Report also printed in House Journal, April 2, page 1181.

The amendment was declared **passed** by **viva voce** vote.

On motion of Representative Spradley, the resolution as amended was **adopted** by the following roll call vote:

<u>YES 52</u>	<u>NO 11</u>	<u>EXCUSED 2</u>	<u>ABSENT 0</u>		
Adkins	Y Gordon	Y McPherson	Y Snyder	Y	Y
Agler	Y Gotlieb	Y Miller	Y Spradley	Y	Y
Alexander	Y Grampsas	Y Morrison	Y Sullivant	Y	Y
Allen	Y Grossman	Y Musgrave	Y Swenson	Y	Y
Anderson	Y Hagedorn	N Nichol	Y Takis	N	N
Arrington	Y Hefley	Y Owen	Y Tate	N	N
Bacon	N Johnson	Y Pankey	Y Taylor	Y	Y
Berry, G.	Y June	N Paschall	Y Tool	Y	Y
Chavez	E Kaufman	Y Pfiffner	Y Tucker	Y	Y
Clarke	N Keller	Y Recser	Y Tupa	N	N
Dean	Y Kreutz	Y Romero	Y Udall	N	N
Dyer	Y Lawrence	E Salaz	Y Veiga	N	N
Entz	Y Leyba	N Saliman	N Williams, S.	Y	Y
Epps	Y Macc	Y Schauer	Y Williams, T.	Y	Y
Faatz	Y May	Y Sinclair	Y Young	Y	Y
George	Y McElhany	Y Smith	Y Zimmerman	Y	Y
			Mr. Speaker	Y	Y

Co-sponsors added: Representatives Allen, Arrington, Epps, Grampsas, Owen, Pankey, Pfiffner, Sullivant, Tucker, Young, Mr. Speaker.