

1 **RESOLUTION URGING CONGRESSIONAL**
2 **REPEAL OF INCOME TAX**

3 2000 GENERAL SESSION

4 STATE OF UTAH

5 **Sponsor: Matt Throckmorton**

6 A JOINT RESOLUTION OF THE LEGISLATURE URGING CONGRESS TO PROPOSE TO
7 THE STATES THE REPEAL OF THE 16TH AMENDMENT TO THE CONSTITUTION OF
8 THE UNITED STATES.

9 *Be it resolved by the Legislature of the state of Utah, the Governor concurring therein:*

10 WHEREAS, the Sixteenth Amendment to The Constitution of the United States of
11 America states "The Congress shall have power to lay and collect taxes on incomes, from whatever
12 source derived, without apportionment among the several States, and without regard to any census
13 or enumeration.";

14 WHEREAS, there is widespread consensus that the current income tax law, established by
15 the Sixteenth Amendment, is in great need of reform;

16 WHEREAS, the federal income tax code is convoluted, burdensome, and unfair in its
17 treatment of the vast majority of Americans;

18 WHEREAS, in recent years the Internal Revenue Service has frequently been criticized for
19 its oppressive tax auditing and collection practices;

20 WHEREAS, a national sales tax, structured as a flat tax, would more fairly distribute the
21 tax burden among the citizens and businesses of the United States; and

22 WHEREAS, as one of the states which rejected the amendment when it was originally
23 proposed to the states, the state of Utah expresses its grave concern with the unwieldy and unfair
24 nature of the federal income tax:

25 NOW, THEREFORE, BE IT RESOLVED that the Legislature of the state of Utah urges
26 the United States Congress to propose to the states the repeal of the Sixteenth Amendment to the
27 Constitution of the United States of America.

28 BE IT FURTHER RESOLVED that copies of this resolution be sent to the President of the
29 United States Senate, the Speaker of the United States House of Representatives, and the members
30 of Utah's congressional delegation.

Legislative Review Note
as of 1-28-00 3:02 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel