

## House Resolution 821

By: Representative Cox of the 102<sup>nd</sup>

## A RESOLUTION

- 1 Urging the United States Congress to adopt the Fair Tax Act; and for other purposes.
- 2 WHEREAS, currently pending before the United States Congress, H.R. 25, the Fair Tax Act,  
3 abolishes all federal, personal, and corporate income taxes and gift, estate, capital gains,  
4 alternative minimum, Social Security, medicare, and self-employment taxes and replaces  
5 them with one simple, visible, federal retail sales tax administered primarily by existing state  
6 sales tax authorities; and
- 7 WHEREAS, the Fair Tax Act replaces federal income and payroll taxes with a progressive  
8 national retail sales tax, ensuring no American pays federal taxes on spending up to the  
9 poverty level, and repeals the Sixteenth Amendment; and
- 10 WHEREAS, during this economic crisis, the Fair Tax Act would relieve citizens from the  
11 burden of the current taxing structure, allowing citizens to be equally taxed on what they  
12 purchase, not on what they earn; and
- 13 WHEREAS, the Fair Tax Act enables workers to keep their entire paychecks and permits  
14 retirees to keep their entire pensions, dramatically lowers the tax rates for low-income and  
15 middle-income families, and makes taxes visible through abolishing hidden income and  
16 payroll taxes in consumer prices; and
- 17 WHEREAS, if passed, the Fair Tax Act would not only encourage but allow for families to  
18 save more for home ownership, education, and retirement; would refund in advance the tax  
19 on purchases of basic necessities; and would allow American products to compete fairly; and
- 20 WHEREAS, the Fair Tax Act brings transparency and accountability to tax policy, acts to  
21 ensure Social Security and medicare funding, closes all current tax loopholes, brings fairness  
22 to taxation, abolishes the Internal Revenue Service, relieves citizens from a penalizing tax

23 system, and renews the American dream as we continue to be competitive over the next  
24 century.

25 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
26 the members of this body urge the United States Congress to adopt the Fair Tax Act.

27 BE IT FURTHER RESOLVED that the Clerk of the House of Representatives is authorized  
28 and directed to transmit appropriate copies of this resolution to each member of the Georgia  
29 congressional delegation.