

The House Committee on Ways and Means offers the following substitute to HR 146:

#### A RESOLUTION

1 Requesting that Congress enact the FairTax and expressing the State of Georgia's  
2 commitment to ratify the repeal of the 16th Amendment and to conform the existing state tax  
3 code accordingly; and for other purposes.

4 WHEREAS, the FairTax was introduced in the United States House of Representatives and  
5 Senate and is the most widely supported fundamental tax reform proposal in Congress; and

6 WHEREAS, the FairTax replaces all federal corporate and personal taxes with a single,  
7 progressive 23 percent consumption tax on new goods and services and allows Georgians to  
8 keep a higher percentage of every paycheck, as well as repeals the 16th Amendment; and

9 WHEREAS, it is designed to be revenue neutral and will not reduce federal revenue, only  
10 make its collection simple, fair, and transparent; and

11 WHEREAS, the FairTax would eliminate all hidden and embedded costs in the retail prices  
12 of goods and services and would save Americans hundreds of billions of dollars in annual  
13 compliance costs; and

14 WHEREAS, Social Security and Medicare are currently underfunded by the existing payroll  
15 tax system, and by replacing this unsustainable structure with two dedicated and stable  
16 FairTax revenue streams, the programs would be fiscally sound for generations to come; and

17 WHEREAS, the FairTax would provide every American household with a monthly prebate  
18 equal to the consumption tax spent on purchases up to the federal poverty level so that  
19 Georgians can purchase the basic necessities of life tax-free; and

20 WHEREAS, the FairTax would instantly make businesses more competitive, allow trillions  
21 of dollars in private investment to grow the economy, and create thousands of jobs during  
22 a time of severe economic hardship for millions of Americans.

23 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
24 the members of this body join in requesting that Congress adopt the FairTax and repeal the  
25 16th Amendment, committing to promptly ratifying the repeal of the 16th Amendment, and  
26 conforming Georgia's current tax code accordingly.

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