

## Senate Resolution 988

By: Senators Stone of the 23rd, Jones of the 25th, Beach of the 21st, Dugan of the 30th, Ginn of the 47th and others

## A RESOLUTION

- 1 Urging the United States Congress to enact the Fair Tax Act; and for other purposes.
- 2 WHEREAS, this body finds that the current income tax code negatively impacts innovation,  
3 productivity, job creation, and economic efficiency; and
- 4 WHEREAS, this body also finds that a consumption tax is the least burdensome for  
5 taxpayers to comply with, reaches the broadest tax base, and is the most economically  
6 efficient; and
- 7 WHEREAS, the Fair Tax Act would abolish all federal, personal, and corporate income taxes  
8 and gift, estate, capital gains, alternative minimum, Social Security, medicare, and  
9 self-employment taxes and replace them with one simple, visible, federal retail sales tax  
10 administered primarily by existing state sales tax authorities; and
- 11 WHEREAS, the Fair Tax Act would enable workers to keep their entire paychecks and  
12 permit retirees to keep their entire pensions, dramatically lower the tax rates for low-income  
13 and middle-income families, and make taxes visible through abolishing hidden income and  
14 payroll taxes in consumer prices; and
- 15 WHEREAS, Internet and mail order catalog sales are already subject to a state use tax in  
16 Georgia, but there is no mechanism for its collection for out-of-state retailers; and
- 17 WHEREAS, Congress should assist the states in the collection of sales tax on Internet and  
18 mail order catalog sales to level competition between traditional retail stores and Internet  
19 retail stores; and
- 20 WHEREAS, to accomplish the goals of the Fair Tax Act, federal leadership is required to  
21 ensure that taxpayers do not pay both income and sales taxes to different levels of  
22 government; and

23 WHEREAS, implementation should be done in a way that does not raise taxes on individual  
24 taxpayers who are already paying income taxes.

25 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that the members of this body  
26 urge the United States Congress to repeal the Sixteenth Amendment to the United States  
27 Constitution, thereby abolishing the federal income tax, enact the Fair Tax Act, and  
28 implement the requisite supporting measures to facilitate the ability of states to follow  
29 congressional lead.

30 BE IT FURTHER RESOLVED that the Secretary of the Senate is authorized and directed  
31 to make appropriate copies of this resolution available for distribution to each member of the  
32 Georgia congressional delegation.