



FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

May 22, 2014

The President
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Dear Mr. President:

As directed by the Legislature of the State of Florida, the Florida Department of State is pleased to enclose a copy of Senate Memorial 118, adopted during Regular Session of the Florida Legislature. This Memorial urges Congress to repeal all taxes on income and enact a national retail sales tax as specified in H.R. 25, the Fair Tax Act of 2013.

Liz Cloud, Program Administrator of the Florida Department of State, Laws, Code, and Register section, will be happy to answer any questions you may have or provide additional information on Memorials adopted by the Florida Legislature. She can be contacted at (850) 245-6270.

Sincerely

A handwritten signature in black ink that reads "Ken Detzner".

Ken Detzner
Secretary of State

KD/lc
Enclosure

ENROLLED

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Senate Memorial **118**

A memorial to the Congress of the United States,
urging Congress to repeal all taxes on income and
enact a national retail sales tax as specified in H.R.
25, the Fair Tax Act of 2013.

WHEREAS, our Founding Fathers, being mindful that history
has demonstrated that income taxes give government too much
power over citizens, specifically forbade such taxes in the
Constitution of the United States, and

WHEREAS, Alexander Hamilton wrote in The Federalist No. 21
that "it is a signal advantage of taxes on articles of
consumption, that they contain in their own nature a security
against excess," and

WHEREAS, the current income tax system requires individual
taxpayers to prepare annual tax returns using many complicated
forms, causing innocent errors that are heavily punished, and

WHEREAS, the current income tax system actually penalizes
marriage, and

WHEREAS, the federal income tax:

(1) Retards economic growth and has reduced the standard of
living of the American public;

(2) Impedes the international competitiveness of United
States industry;

(3) Reduces savings and investment in the United States by
taxing income multiple times;

(4) Slows the capital formation necessary for real wages to
steadily increase;

(5) Lowers productivity;



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30 (6) Imposes unacceptable and unnecessary administrative and
31 compliance costs on individual and business taxpayers;

32 (7) Is unfair and inequitable;

33 (8) Unnecessarily intrudes upon the privacy and civil
34 rights of United States citizens;

35 (9) Hides the true costs of government by embedding taxes
36 in the costs of everything that Americans buy;

37 (10) Is not being complied with at satisfactory levels and,
38 therefore, raises the tax burden on law-abiding citizens; and

39 (11) Impedes upward social mobility, and

40 WHEREAS, federal payroll taxes, including social security
41 and Medicare payroll taxes and self-employment taxes:

42 (1) Raise the cost of employment;

43 (2) Destroy jobs and cause unemployment; and

44 (3) Have a disproportionately adverse impact on lower-
45 income Americans, and

46 WHEREAS, the federal estate and gift taxes:

47 (1) Force family businesses and farms to be sold by the
48 family in order to pay taxes;

49 (2) Discourage capital formation and entrepreneurship;

50 (3) Foster the continued dominance of large enterprises
51 over small family-owned companies and farms; and

52 (4) Impose unacceptably high tax-planning costs on small
53 businesses and farms, and

54 WHEREAS, a broad-based national sales tax on goods and
55 services purchased for final consumption:

56 (1) Is similar in many respects to the sales and use taxes
57 that are authorized in 45 of the 50 states;

58 (2) Will promote savings and investment;



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- 59 (3) Will promote fairness;
- 60 (4) Will promote economic growth;
- 61 (5) Will raise the standard of living;
- 62 (6) Will enhance productivity and international
- 63 competitiveness;
- 64 (7) Will reduce administrative burdens on the American
- 65 taxpayer;
- 66 (8) Will improve upward social mobility; and
- 67 (9) Will respect the privacy interests and civil rights of
- 68 taxpayers, and

69 WHEREAS, Congress should consider when implementing the
70 administration of a national sales tax that:

- 71 (1) Most of the practical experience in administering sales
- 72 taxes is found at the state level;
- 73 (2) It is desirable to harmonize federal and state
- 74 collection and enforcement efforts to the maximum extent
- 75 possible;
- 76 (3) It is sound tax administration policy to foster
- 77 administration and collection of the federal sales tax at the
- 78 state level in return for a reasonable administration fee to the
- 79 states; and
- 80 (4) A business that must collect and remit taxes should
- 81 receive reasonable compensation for the cost of doing so, and

82 WHEREAS, the 16th Amendment to the United States
83 Constitution should be repealed, NOW, THEREFORE,

84
85 Be It Resolved by the Legislature of the State of Florida:

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87 That the Legislature of the State of Florida, with all due



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88 respect, does hereby urge the United States Congress to enact
89 H.R. 25, the Fair Tax Act of 2013, which eliminates the personal
90 income tax, the alternative minimum tax, the inheritance tax,
91 the gift tax, the capital gains tax, the corporate income tax,
92 the self-employment tax, and the employee and employer payroll
93 tax and replaces them with a national retail sales tax.

94 BE IT FURTHER RESOLVED that copies of this memorial be
95 dispatched to the President of the United States, to the
96 President of the United States Senate, to the Speaker of the
97 United States House of Representatives, and to each member of
98 the Florida delegation to the United States Congress.

Filed in Office of the Secretary of State on MAY - 9 2014