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We continue to candidly examine the "Facts" as to tyranny in TAXES and APPROPRIATIONS.

As in 1776 and 1787, citizens of the States must look to their closest representatives to overcome those "Tories" who favor "the preservation of the existing political order", wherein it is contrary to the government envisioned in our Declaration of Independence and Constitution. Governors, Lt. Governors, and State legislators, lead "We the People" of each State to deliberate, and take concerted action among the States, to overcome the shortcomings of our nation that detract from our National Security.

Guy G. Wooten (aka Publius IV)

[Current e-mail address: publiusiv@cs.com---lifetime forwarding:
ggwooten@alum.mit.edu]
8016 S. Grandview Avenue, Tempe, AZ 85284

Position Paper #21-Sources and Collection of Revenues (Taxes)

Let us now elaborate on the next three "principles" and "standards" to govern the advocacy and enactment of TAXES and APPROPRIATIONS (see Position Paper #19).

4. THE SOURCE OR SOURCES OF REVENUE TO MEET AN APPROPRIATION WILL BE SELECTED SO AS TO MEET PRINCIPLE 3. WITH THE LEAST INEQUITIES.

At present the federal government for the most part decides sources of revenues based on political expediency. Will voters (or special interest groups) scream loudest if we add 5 cents tax to a gallon of gas, or if we raise income tax rates by 1 percent, or if we go to a value added tax, etc.? Just get the revenue where we can with least negative political effect, toss it in the general revenue pot, and appropriate it to whomever we please! Worst still don't collect any revenue--just increase the deficit and the national debt, and let future Presidents and Congresses face the political music!

5. COLLECT REVENUES IN THE MOST EFFICIENT MANNERS AT THE MOST APPROPRIATE LEVELS OF GOVERNMENTS, ALLOCATING AND FORWARDING THE RECEIPTS TO THE PROPER DESTINATIONS DESIGNATED TO MANAGE AND EXPEND THE APPROPRIATIONS FOR WHICH THE REVENUES WERE COLLECTED.

Now that the federal government is omnipotent, it legislates and provides partial or full funding for appropriations, for accomplishments solely within a state, or within a region, rather than meeting only the needs of all Americans such as common defense and GENERAL welfare. With the implementation of principles 1., 3., and 4., the injustice (and unconstitutionality) of having all taxpayers pay for benefits, limited to only a portion of the country, would be corrected. Where income taxes are involved, would it not be more efficient to have the federal government do the collecting for itself and all states? When the federal government decides that sales, or value added taxes, are the most equitable means of

funding particular appropriations, would it not be wise to have the states do the collecting for the federal government, as well as themselves?

6. TAXES ARE FOR REVENUE PURPOSES ONLY.

Rest in Peace the abusive, constantly changing, politically motivated, special interest group bought, never equitable, error prone, costly to administer, frustrating to all involved, and really unconstitutional, complex income tax structures! Gone will be credits, deductions, adjustments, limits, deferments, tax tables, minimum taxes, maximum taxes, special exemptions, etc. We will be left to deal only with uniform exemptions, and a simple flat tax. The nation can put its lawyers, accountants, and Wall Street, to work seeking justice, building businesses, and creating jobs, rather than ferreting out tax dodges and loopholes, or setting up investment schemes to avoid taxes.

For many decades, we have had two countervailing forces in the legislation of our taxes. Force 1 sought to gouge the have-mores by multiple tax brackets, thereby leveling wealth. Force 2 sought to protect and extend the wealth of the have-mores (particularly the "filthy rich"), by any number of direct and indirect means to offset the unfair bites of the higher tax brackets. Whether the Democrats or the Republicans, or the liberals or conservatives, were in power, generally the selfishness of Force 2 (with its money and power) won out over the covetousness of Force 1. Both were in violation of the Bill of Rights, in that they sought to take property without just compensation.

A flat income tax without the possibility of dodges, loopholes, and investment schemes is equitable to both the least and the most of the haves. The more wealthy have more to be protected, and to be gained, from good government in the general welfare areas appropriate to funding through income taxes. Therefore they should pay more in absolute dollars, and they would. For example a taxpayer having income (in excess of the uniform exemption) of \$1 million would pay \$100,000 in taxes if the flat rate were 10 percent; while a barely wealthy taxpayer with a large family, who clears just \$1,000 over the uniform exemption, would pay only \$100.

Similarly the more wealthy would generally pay more in sales, value added, real and personal property taxes, since they would buy more, and higher cost, items.

In all these cases the basis for the tax revenues would be in compliance with the Bill of Rights in that "just compensation" was given for "private property...taken for public use".