
By: **Senators Mooney, Brinkley, Colburn, Garagiola, Giannetti, Greenip,
Hafer, Haines, Harris, Hooper, Jacobs, Kittleman, Lawlah, and Pipkin**

Introduced and read first time: February 3, 2006

Assigned to: Budget and Taxation

SENATE JOINT RESOLUTION

1 A Senate Joint Resolution concerning

2 **Reformation of the United States Tax Code**

3 FOR the purpose of requesting the Maryland Congressional Delegation to support
4 and work for federal taxation reform; and generally relating to the need to
5 reform the United States Tax Code.

6 WHEREAS, The United States Tax Code has become increasingly complex and
7 burdensome for American families and businesses; and

8 WHEREAS, Congress has enacted 15,000 changes to the tax code since 1986
9 with each change resulting in more complex and burdensome requirements on
10 American taxpayers; and

11 WHEREAS, Increased complexity and lack of transparency creates substantial
12 uncertainty for taxpayers in figuring out their tax bill each year; and

13 WHEREAS, The tax base has become increasingly diluted as tax deductions for
14 particular economic activities received special preferences; and

15 WHEREAS, American families and businesses in 2004 spent 3.5 billion hours
16 filling out their tax forms, costing \$150 billion just to ensure taxes were paid
17 correctly; and

18 WHEREAS, High marginal tax rates on income and investment penalize work,
19 savings, and investment; and

20 WHEREAS, Multiple layers of double taxation on savings and investment
21 coupled with increasing compliance costs is reducing economic growth, job creation,
22 and household savings; and

23 WHEREAS, Tax law changes have not kept pace with a growing and dynamic
24 international economy, thus leaving American workers and businesses at a significant
25 competitive disadvantage with foreign competitors; and

26 WHEREAS, For America to continue to be a leader in the global economy,
27 Congress needs to enact tax reform that greatly reduces compliance costs, eliminates

1 double taxation of savings and investment, and taxes income one time at one rate;
2 now, therefore, be it

3 RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That the
4 General Assembly requests the Maryland Congressional Delegation to support tax
5 reform that moves to a system that greatly reduces compliance costs, eliminates
6 double taxation of savings and investment, and taxes income one time at one rate;
7 and be it further

8 RESOLVED, That a copy of this Resolution be forwarded by the Department of
9 Legislative Services to the Maryland Congressional Delegation: Senators Paul S.
10 Sarbanes and Barbara A. Mikulski, Senate Office Building, Washington, D.C. 20510;
11 and Representatives Wayne T. Gilchrest, C. A. Dutch Ruppersberger, III, Benjamin L.
12 Cardin, Albert R. Wynn, Steny Hamilton Hoyer, Roscoe G. Bartlett, Elijah E.
13 Cummings, and Christopher Van Hollen, Jr., House Office Building, Washington,
14 D.C. 20515; and be it further

15 RESOLVED, That a copy of this Resolution be forwarded by the Department of
16 Legislative Services to the Honorable Robert L. Ehrlich, Jr., Governor of Maryland;
17 the Honorable Thomas V. Mike Miller, Jr., President of the Senate of Maryland; and
18 the Honorable Michael E. Busch, Speaker of the House of Delegates.