

HON. RON PAUL OF TEXAS IN THE HOUSE OF REPRESENTATIVES January 30, 2003
End the Income Tax- Pass the Liberty Amendment

Mr. Speaker, I am pleased to introduce the Liberty Amendment, which repeals the 16th Amendment, thus paving the way for real change in the way government collects and spends the people's hard-earned money. The Liberty Amendment also explicitly forbids the federal government from performing any action not explicitly authorized by the United States Constitution.

The 16th Amendment gives the federal government a direct claim on the lives of American citizens by enabling Congress to levy a direct income tax on individuals. Until the passage of the 16th amendment, the Supreme Court had consistently held that Congress had no power to impose an income tax.

Income taxes are responsible for the transformation of the federal government from one of limited powers into a vast leviathan whose tentacles reach into almost every aspect of American life. Thanks to the income tax, today the federal government routinely invades our privacy, and penalizes our every endeavor.

The Founding Fathers realized that "the power to tax is the power to destroy," which is why they did not give the federal government the power to impose an income tax. Needless to say, the Founders would be horrified to know that Americans today give more than a third of their income to the federal government.

Income taxes not only diminish liberty, they retard economic growth by discouraging work and production. Our current tax system also forces Americans to waste valuable time and money on complacency with an ever-more complex tax code. The increased interest in flat-tax and national sales tax proposals, as well as the increasing number of small businesses that questioning the Internal Revenue Service's (IRS) "withholding" system provides further proof that America is tired of the labyrinthine tax code. Americans are also increasingly fed up with an IRS that continues to ride roughshod over their civil liberties, despite recent "pro-taxpayer" reforms.

Mr. Speaker, America survived and prospered for 140 years without an income tax, and with a federal government that generally adhered to strictly constitutional functions, operating with modest excise revenues. The income tax opened the door to the era (and errors) of Big Government. I hope my colleagues will help close that door by cosponsoring the Liberty Amendment.