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**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-0606**

April 23, 2002

COMMITTEE ON EDUCATION  
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COMMITTEE ON  
INTERNATIONAL RELATIONS

SUBCOMMITTEES:  
INTERNATIONAL OPERATIONS  
AND HUMAN RIGHTS  
AFRICA

Ms. Carole Gass  
12909 West 26th Avenue  
Golden, CO 80401

Dear Carole:

I recently received your comments on tax reform. I appreciate your input and believe that Americans are over-taxed. For this reason, I have consistently voted against spending bills that I felt were bloated, or which exceeded the limits agreed to in the year's budget resolution, in an effort to keep federal spending down and reduce the need for higher taxes. Further, I strongly support efforts to scrap the income tax and replace it with either a national sales tax or a flat tax.

As you know, the issue of income tax reform is an issue that has been gaining greater support in recent years. The two ideas that have come to the forefront of the reform argument deal with replacing the current system with either a flat tax or a national sales tax. The flat tax, which was introduced by Congressman Dick Armey (R-TX), would seek to replace the graduated system now employed, with a 17% flat tax across the board. The national sales tax would abolish any sort of income tax, replacing it with a national sales tax. Congressman W.J. Tauzin (R-LA) has introduced a bill based on a national sales tax, which would totally eliminate the IRS.

While both models of reform are preferable to our current graduated tax system, I believe that a national sales tax would best represent the change people are looking for in our tax system. A system based on a national sales tax would not require a federal agency to collect taxes from the people; likewise, the intrusions which people are confronted with in dealing with the IRS would be eliminated. I believe a national sales tax would give people the ability and opportunity to direct their own lives. I see a national sales tax as the most responsible and practical means of achieving reform and alleviating the ills of the present system, while still keeping a major organized form of revenue for the federal government.

Because of this, I was a co-sponsor of HR 2001, the National Retail Sales Tax Act of 1999, which would create a national retail sales tax to replace the Federal income tax. This retail sales tax would also be regulated and administered by the state, therefore eliminating the IRS altogether. At this time, neither proposal appears to have the support in Congress necessary to move forward.

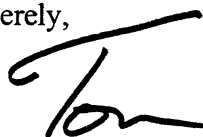
Since the start of the 107<sup>th</sup> Congress, I have supported several bills that seek to alleviate the tax burden that Americans are faced with. The broadest reaching bill that I supported is H.R. 3, the Economic Growth and Tax Relief Act of 2001 – the President's tax cut plan to reduce individual tax

rates by creating a new low-rate income tax bracket. The legislation also lowers and condenses the remaining 5 brackets into 4 new brackets. Just this week, the House passed H.R. 586, with my support, to make those tax cuts permanent. The bill now moves to the Senate for consideration.

The issue of federal taxation is one of my priorities within the 107<sup>th</sup> Congress, and I will push for any legislation which will help keep the hard earned money of the American people in their pockets, and not further enlarging the Federal coffers.

Again, thank you for taking the time to contact me. I hope you will continue to inform me of the issues that concern you. In the meantime, I encourage you to visit my Internet website at <http://www.house.gov/tancredo> where you can sign up for the Capitol Update, my weekly E-mail newsletter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tom', with a stylized flourish above the 'o'.

Thomas Tancredo  
Member of Congress

TT/jgp