

105<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. CON. RES. 241

Expressing the sense of the Congress regarding tax simplification and the adoption in 1998 of 10 tax changes to reduce individual tax preparation time by 60 minutes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 1998

Mr. VENTO submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

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## CONCURRENT RESOLUTION

Expressing the sense of the Congress regarding tax simplification and the adoption in 1998 of 10 tax changes to reduce individual tax preparation time by 60 minutes.

Whereas the Internal Revenue Code of 1986 is too complicated for the average taxpayer, requiring excessive time and professional assistance to prepare and to submit even the most basic of tax returns;

Whereas, in 1998, it will take the average taxpayer 15 hours and 45 minutes to maintain the required documentation, prepare, and file a basic tax return of Form 1040 and Schedules A and B;

Whereas the time to complete other individual tax forms such as Schedule C, business profit or loss, can add over 10 hours in preparation time for the average taxpayer;

Whereas the Taxpayer Relief Act of 1997 rather than simplifying the individual tax return will further complicate tax compliance for the average taxpayer through such changes as the new, complex individual retirement accounts and changes resulting in being subjected to the Alternative Minimum Tax;

Whereas the Earned Income Tax Credit, devised to assist low-income families and reward work, has been changed twelve times in twenty years, contains nine eligibility standards and could require the taxpayer to complete one checklist, two worksheets, one schedule, and a normal 1040 Form;

Whereas the House of Representatives recognizes the complexity of the Internal Revenue Code of 1986 and has approved legislation which would require complexity analysis of all new tax proposals considered by Congress;

Whereas the National Commission on Restructuring the Internal Revenue Service and various private organizations have issued specific recommendations for tax simplification;

Whereas over 600 bills have been introduced in the House of Representatives and Senate to amend the tax code with no Congressional or public consensus over the direction or wisdom of comprehensive tax proposals;

Whereas some proposed, comprehensive tax reforms, such as a flat tax or a national sales tax, in the name of simplification, would eliminate deductions and credits that benefit middle class, working families, such as the home interest and charitable contributions deductions, or would treat as taxable income worker fringe benefits currently not taxed;

Whereas any tax system resulting from future changes will evolve and include provisions at least as complex as the current tax code; and

Whereas the American people deserve tax simplification, a tax code that is understandable, and a tax return that they can file without the need of professional services: Now, therefore, be it

1        *Resolved by the House of Representatives (the Senate*  
2 *concurring),*

3 **SECTION 1. SHORT TITLE.**

4        This concurrent resolution may be cited as the “10  
5 for 60 Resolution”.

6 **SEC. 2. RECOGNITIONS.**

7        The Congress recognizes that—

8            (1) tax simplification can save taxpayers time  
9            and money;

10           (2) tax simplification must be a national prior-  
11           ity;

12           (3) tax simplification can be accomplished on a  
13           timely and revenue neutral basis; and

14           (4) tax simplification will enable and empower  
15           taxpayers to readily understand, file, and conform to  
16           the tax laws.

17 **SEC. 3. DIRECTIVES.**

18        The Congress directs the Department of the Treasury  
19 and the appropriate House of Representatives and Senate  
20 committees to identify—

1           (1) regulatory changes or legislative changes to  
2           simplify the Internal Revenue Code of 1986 and to  
3           reduce the average time for preparation of individual  
4           income tax returns by 8 hours over the next 10  
5           years; and

6           (2) for action in 1998, ten revenue neutral reg-  
7           ulations or legislative changes that will reduce the  
8           time for individual taxpayers to prepare and file in-  
9           dividual income tax returns by at least 60 minutes.

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