

106TH CONGRESS  
1ST SESSION

# H. CON. RES. 85

Expressing the sense of Congress that the Internal Revenue Code of 1986 should be reformed by April 15, 2002, in a manner that protects the Social Security and Medicare Trust Funds, that is revenue neutral, and that results in a fair and less complicated tax code.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 1999

Mr. BOYD (for himself, Mr. STENHOLM, Mr. ETHERIDGE, Mr. TANNER, Mr. MINGE, and Mrs. THURMAN) 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 Congress that the Internal Revenue Code of 1986 should be reformed by April 15, 2002, in a manner that protects the Social Security and Medicare Trust Funds, that is revenue neutral, and that results in a fair and less complicated tax code.

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

3        **SECTION 1. FINDINGS.**

4        The Congress finds that—

5                (1) the Internal Revenue Code of 1986 is too  
6        complicated for the average citizen to understand;

1           (2) honest taxpayers spend millions of dollars  
2           and countless hours completing tax forms; and

3           (3) the Internal Revenue Code of 1986 is rid-  
4           dled with loopholes that benefit special interests at  
5           the expense of other taxpayers.

6 **SEC. 2. REFORM OF TAX CODE.**

7           (a) DEADLINE.—It is the sense of the Congress that  
8           the Internal Revenue Code of 1986 should be reformed  
9           not later than April 15, 2002.

10          (b) GUIDELINES.—In developing a new tax code, the  
11          following guidelines should be used:

12               (1) Reform of the Internal Revenue Code of  
13               1986 must ensure adequate funding of the Federal  
14               Old-Age and Survivors Insurance Trust Fund, the  
15               Federal Disability Insurance Trust Fund, and the  
16               Federal Hospital Insurance Trust Fund for current  
17               recipients and future retirees.

18               (2) Such reform must result in a tax code that  
19               is revenue neutral. No changes should be made that  
20               would result in deficit spending.

21               (3) Such reform must result in a tax code that  
22               is fair. All Americans should be treated fairly under  
23               a new tax code.

24               (4) Such reform should promote economic  
25               growth by encouraging savings and investment.

1           (5) Such reform must result in a tax code that  
2           is less complicated. It should take less time for the  
3           average American to complete his tax return under  
4           a new tax code than is required under the Internal  
5           Revenue Code of 1986.

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