

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 1689

To state the policy of the United States on international taxation.

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 13, 2005

Mr. KYL (for himself, Mr. INHOFE, Mr. SANTORUM, and Mr. COBURN) introduced the following bill; which was read twice and referred to the Committee on Foreign Relations

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## A BILL

To state the policy of the United States on international taxation.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. STATEMENT OF UNITED STATES POLICY ON**

4 **INTERNATIONAL TAXATION.**

5 (a) UNITED STATES POLICY.—

6 (1) IN GENERAL.—It is the policy of the United  
7 States to use the voice, vote, and influence of the  
8 United States to vigorously oppose any international  
9 or global tax that is or may be considered or pro-  
10 moted by the United Nations, its specialized or af-

1        affiliated agencies, or its Member States, or by non-  
2        governmental organizations recognized by the United  
3        Nations.

4            (2) EXCEPTION.—The policy in paragraph (1)  
5        shall not apply to fees for publications or other types  
6        of fees that are not tantamount to a tax on a United  
7        States person.

8        (b) EFFORTS REGARDING POLICY.—The United  
9        States Representatives to the United Nations shall—

10            (1) use the voice, vote, and influence of the  
11        United States to vigorously oppose any effort by the  
12        United Nations, or any specialized or affiliated agen-  
13        cy of the United Nations, to fund, approve, advo-  
14        cate, or promote any proposal concerning the imposi-  
15        tion of a tax or fee on any United States person in  
16        order to raise revenue for the United Nations or any  
17        such agency; and

18            (2) declare that a United States person shall  
19        not be subject to any international tax, and shall not  
20        be required to pay such tax if such tax is levied  
21        against such person.

22        (c) PERSON DEFINED.—In this section, the term  
23        “person” has the meaning given such term in section

1 7701(a)(1) of the Internal Revenue Code of 1986 (26  
2 U.S.C. 7701(a)(1)).

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