

115TH CONGRESS
1ST SESSION

H. R. 1835

To prohibit United States voluntary and assessed contributions to the United Nations if the United Nations imposes any tax or fee on any United States person or continues to develop or promote proposals for such a tax or fee.

IN THE HOUSE OF REPRESENTATIVES

MARCH 30, 2017

Mr. MOONEY of West Virginia introduced the following bill; which was referred to the Committee on Foreign Affairs

A BILL

To prohibit United States voluntary and assessed contributions to the United Nations if the United Nations imposes any tax or fee on any United States person or continues to develop or promote proposals for such a tax or fee.

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. SHORT TITLE.**

4 This Act may be cited as the “Prohibition of United
5 Nations Taxation Act”.

6 **SEC. 2. FINDINGS.**

7 The Congress finds that—

1 (1) in 1948, the average United States family
2 with children paid only three percent of its income
3 in Federal taxes;

4 (2) in 2015, the average American paid almost
5 20 percent of its income in Federal taxes;

6 (3) United Nations officials have made numer-
7 ous and repeated proposals to provide financing for
8 the United Nations outside the scrutiny of member
9 states of the United Nations, including borrowing
10 from international financial institutions, assuming
11 control of bonds issued by member states, and im-
12 posing taxes on an extensive range of transactions,
13 goods, and services;

14 (4) the 1994 “Human Development Report” of
15 the United Nations Development Program stated
16 that “it is appropriate that the proceeds of an inter-
17 national tax be devoted to international purposes
18 and be placed at the disposal of international insti-
19 tutions.”;

20 (5) on January 14, 1996, United Nations Sec-
21 retary General Boutros Boutros-Ghali stated that an
22 international tax would mean that “he would not be
23 under the daily financial will of the member states.”;

24 (6) the 2012 “World Economic and Social Sur-
25 vey” of the United Nations Department of Economic

1 and Social Affairs examined the “feasibility of new
2 financing,” specifically examining two sources:
3 “taxes levied on international transactions and/or
4 taxes that are internationally concerted . . . and
5 revenues from global resources.”;

6 (7) each year the United States gives approxi-
7 mately \$8 billion in mandatory payments and vol-
8 untary contributions to the United Nations and its
9 affiliated organizations;

10 (8) the United Nations and its organizations
11 are replete with mismanagement, waste, corruption,
12 and inefficiency, which cost United States taxpayers
13 millions of dollars each year;

14 (9) the power to tax is an attribute of sov-
15 ereignty;

16 (10) the United Nations does not have the at-
17 tributes of sovereignty and is not a sovereign power;
18 and

19 (11) the United Nations has no legal authority
20 to impose taxes on United States citizens.

21 **SEC. 3. PROHIBITIONS REGARDING TAXATION AND BOR-**
22 **ROWING.**

23 (a) PROHIBITION ON IMPOSITION OF GLOBAL TAX-
24 ATION OR MULTILATERAL BANK BORROWING.—The
25 United States shall not pay any voluntary or assessed con-

1 tribution to the United Nations or any of its specialized
2 or affiliated agencies (including the United Nations Devel-
3 opment Program) if the United Nations—

4 (1) attempts to implement or impose any tax-
5 ation or fee on any United States person; or

6 (2) attempts to borrow funds from the Inter-
7 national Bank for Reconstruction and Development
8 (commonly referred to as the “World Bank”), the
9 International Monetary Fund, or any other similar
10 or regional international financial institution.

11 (b) PROHIBITION ON CONTINUED DEVELOPMENT
12 AND PROMOTION OF GLOBAL TAXATION PROPOSALS.—

13 The United States shall not pay any voluntary or assessed
14 contribution to the United Nations or any of its specialized
15 or affiliated agencies (including the United Nations Devel-
16 opment Program) unless the President certifies in writing
17 to the Congress not less than 15 days before such payment
18 that the United Nations or any of its specialized or affili-
19 ated agencies is not engaged in any effort to develop, advo-
20 cate, promote, or publicize any proposal concerning tax-
21 ation or fees on any United States person in order to raise
22 revenue for the United Nations or any of its specialized
23 or affiliated agencies.

24 (c) STATUTORY CONSTRUCTION.—Payments prohib-
25 ited under this Act include any disbursement to the United

1 Nations or to any of its specialized or affiliated agencies
2 pursuant to any obligation agreed to by the United States
3 on or before the date of the enactment of this Act.

4 **SEC. 4. DEFINITIONS.**

5 As used in this Act:

6 (1) PERSON.—The term “person” has the
7 meaning given such term in section 7701(a)(1) of
8 the Internal Revenue Code of 1986 (26 U.S.C.
9 7701(a)(1)).

10 (2) TAXATION OR FEES ON ANY UNITED
11 STATES PERSON.—The term “taxation or fees on
12 any United States person” includes any tax or fee
13 assessed against any United States person on a per
14 capita basis or on a transaction or user basis, in-
15 cluding any tax or fee on international air travel,
16 foreign exchange transactions, the mails, or extrac-
17 tion or use of natural resources.

18 **SEC. 5. EFFECTIVE DATE.**

19 This Act shall take effect on the date of the enact-
20 ment of this Act.

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