

WHAT THE CONSTITUTION SAYS ABOUT TAXES

ARTICLE 1, SECTION 8: *The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;*

The States gave Congress the power to create and collect taxes, duties, impost, and excises, but only duties, impost and excises are required to be uniform across the United States. Taxes come under different rules. The FAIR Tax claims to be uniform in that all services and sales are to be taxed, so it cannot be a constitutionally-authorized tax.

THE ORIGINAL ARTICLE 1, SECTION 9, CLAUSE 4: *No capitation, or other direct Tax, shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken.*

This was changed by the 16th Amendment, which says,

16th AMENDMENT: *The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.*

The States did not give the Congress power to directly tax the people of the states in neither the original Constitution nor under the 16th Amendment, unless the tax was tied directly to the number of people in each state as determined by the census. The state population determined the amount of tax to be paid, not the wages nor the purchases of individuals. Therefore as a direct

unapportioned tax upon the people, the FAIR Tax is not constitutionally authorized.

ARTICLE 1, SECTION 9, CLAUSE 5: *No Tax or Duty shall be laid on Articles exported from any State.*

The States did not give Congress the power to tax or post a duty on any article exported from any state. The FAIR Tax does not distinguish between goods imported from a foreign country and goods exported from a state, whether they are exported abroad or to other states.

ARTICLE 1, SECTION 10: *No State shall, without the Consent of the Congress, lay any Imposts or Duties on Imports or Exports, except what may be absolutely necessary.*

The States gave Congress the primary responsibility for deciding and collecting impost or duties on Imports and Exports and limited their own ability to do so, subject to Congressional approval.



Nowhere in the Constitution is authority given to tax personal services.

Nowhere in the Constitution is authority given for a "Prebate" based on a pre-determined Family Consumption Allowance (FCA).

Nowhere in the Constitution is authority given for mandatory federal registration number for each person, i.e. their Social Security number, in order for each household to receive the Prebate.

All of these things the FAIR Tax will do.

1-800-2-VETO-IRS

THE FAIR TAX

The Constitution Party:
Repeal the Income Tax,
Oppose the Fair Tax, and
Propose the
Constitutionally-Correct
Solution



*"Fighting to Re-establish
the American
Constitutional Republic
since 1992"*

THE CONSTITUTION PARTY PLAN TO RESTORE THE CONSTITUTIONALLY-CORRECT SYSTEM OF TAXATION

Since 1913, our Constitutional rights to life, liberty, and property have been abridged and diminished by the imposition on each of us of Federal income, payroll, and estate taxes. This is an unconstitutional federal assumption of direct taxing authority.

The Internal Revenue Service is the enforcement arm of the Federal government's present unjust tax system. Taxpayers, both in groups and as individuals, have repeatedly sought responses from the IRS bureaucracy as to the basis for the agency's tax policies and procedures. No answers have been forthcoming although a responsible government must be answerable to the people and has a duty to those it is supposed to serve.

IT IS OUR INTENTION TO REPLACE THE CURRENT TAX SYSTEM OF THE U.S. GOVERNMENT (INCLUDING INCOME TAXES, PAYROLL TAXES, AND ESTATE TAXES), WITH A TARIFF BASED REVENUE SYSTEM SUPPLEMENTED BY EXCISE TAXES.

WE OPPOSE the flat-rate tax, national sales tax, the FAIR Tax, and value added tax proposals. There is no constitutional authority granted to Congress for such taxes.

WE PROPOSE:

★ **LEGISLATION TO ABOLISH THE IRS (like the Liberty Amendment)**, and will veto any authorization, appropriation, or continuing resolution which contains any funding whatsoever for that illicit and unconstitutional

agency. The IRS is the enforcement arm of the Federal government's present unjust tax system. A responsible government must be answerable to the people and has a duty to those it is supposed to serve.

- ★ **LEGISLATION TO ABOLISH THE FEDERAL RESERVE** and return the monetary system back over to the Department of Treasury, as well as re-establishing the gold and silver standard.
- ★ **LEGISLATION TO DEFUND and/or DISMANTLE** all government agencies and departments which exceed the enumerated powers in the Constitution.
- ★ **LEGISLATION TO BEGIN A PHASE-OUT** of Social Security and other entitlement programs, retaining payments to current recipients while returning the responsibility for these programs back to the people and the states under the 10th Amendment.
- ★ **A RETURN TO THE ORIGINAL TARIFF SYSTEM** on foreign made products.
- ★ **CORPORATE TAXATION WITHIN CONSTITUTIONAL RESTRAINTS.** The Supreme Court has defined "income" as a "gain or increase arising from corporate activity or privilege." People are not corporations, and corporations should not be treated as "people" for the purposes of taxation. The original intent of the 16th Amendment was to tax income derived from invested capital, not the wages of personal labor.
- ★ **EXCISE TAXES** for specific uses within the scope of constitutional authority, such as the Motor Fuel Excise Tax, not in excess of those currently imposed.

- ★ **THE APPORTIONED "STATE-RATE TAX"**. Should tariffs and excises, prove insufficient to cover the legitimate Constitutional costs of the federal government, we would implement the apportioned "state-rate tax", in which the responsibility for covering the cost of unmet obligations will be divided among the several states in accordance with their proportion of the total population of these United States, excluding the District of Columbia.

Why replace one unconstitutional tax system with another unconstitutional tax system? Why not re-build America's economic structure on the principles established by the Founders in the Constitution? Why not do it right this time?

The Constitution Party was organized in 1992, as an affiliation of like-minded state parties under the banner of the U.S. Taxpayer's Party. In 2000, the name was changed to the Constitution Party to better reflect the organization's commitment to re-establishing the American Constitutional Republic. It continues to remain true to that commitment.

**100% CONSTITUTIONALLY-CORRECT.
ALWAYS HAS BEEN, ALWAYS WILL BE.**



PO Box 1782
Lancaster, Pennsylvania 17608
1-800-2-VETO-IRS
www.constitutionparty.com

