Resolution Urging Congress to Eliminate the Alternative Minimum Tax

Summary

This resolution encourages Congress to abolish the Alternative Minimum Tax to increase simplicity, predictability, and neutrality in the tax code and protect American taxpayers from this burdensome levy.

Model Resolution

WHEREAS, the Alternative Minimum Tax adds significantly to the complexity of the tax code by forcing a significant proportion of the population to calculate taxes twice under different rules, and

WHEREAS, the Alternative Minimum Tax has in recent years greatly exceeded the scope of the legislation’s original intent of ensuring 155 high income taxpayers could not evade an appropriate level of taxation, and

WHEREAS, the AMT has now become a burden to many middle-class families, and this encroachment is expected to continue, impacting an estimated 30 million Americans by 2010, and

WHEREAS, Congress has already felt compelled in recent years to pass legislation to provide taxpayers temporary relief from AMT expansion, and

WHEREAS, these single or dual-year tax relief programs add to the unpredictability of the tax code while annually subjecting taxpayers to uncertain Congressional action, and

WHEREAS, this tax punishes certain types of behavior so as to allow citizens of equal income levels to pay vastly different effective tax rates, which violate the principle of tax neutrality, and

WHEREAS, the American Legislative Exchange Council supports eliminating the individual AMT because of the inherent complexity of the tax,

NOW THEREFORE BE IT RESOLVED, that the legislature of the state of [Insert State] urges Congress to abolish the Alternative Minimum Tax, and

BE IT FURTHER RESOLVED, copies of this resolution will be distributed to all Governors and members of the U.S. Senate and the U.S. House of Representatives.