

### ALEC EXPOSED

"ALEC" has long been a secretive collaboration between Big Business and "conservative" politicians. Behind closed doors, they ghostwrite "model" bills to be introduced in state capitols across the country. This agenda-underwritten by global corporations--includes major tax loopholes for big industries and the super rich, proposals to offshore U.S. jobs and gut minimum wage, and efforts to weaken public health, safety, and environmental protections. Although many of these bills have become law, until now, their origin has been largely unknown. With **ALEC EXPOSED**, the Center for Media and Democracy hopes more Americans will study the bills to understand the depth and breadth of how big corporations are changing the legal rules and undermining democracy across the nation.

**DID YOU KNOW?** Corporations VOTED to adopt this. Through ALEC, global companies work as "equals" in "unison" with politicians to write laws to govern your life. Big Business has "a VOICE and a VOTE," according to newly exposed documents. **DO YOU?**

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#### The Taxpayer Protection Act

Did you know that the Evergreen Freedom Foundation--which is connected to the Kochs--was the corporate co-chair in 2011?

#### Summary

This act prohibits the Revenue department of a state from basing any employee's compensation, promotion or evaluation on collections or assessments. The act further prohibits the department from entering into any contract with an outside collection service which bases the vendors compensation on revenue collected.

#### Model Legislation

{Title, enacting clause, etc.}

**Section 1. {Title.}** This Act shall be known and may be cited as The Taxpayer Protection Act

**Section 2. {Statement of purpose}** It is the intent of the legislature to prohibit the [cite appropriate revenue agency] from compensating, promoting, evaluating or otherwise reward and employee based on collections or assessments. It is also the intent of the legislature to prohibit the [cite appropriate revenue agency] from basing any contract with an outside collection service on collections or assessments.

#### Section 3. {Amendment to state revenue and tax code}

Section [cite appropriate number] is amended to read:

(A) No employee of [cite appropriate revenue agency] shall be in any way compensated, promoted, evaluated or otherwise rewarded on the basis of revenue collected or assessed.

(B) The [cite appropriate revenue agency] may not enter into any contract with any outside collection service which uses revenues collected or assessed as a basis of payment.

#### Section 4. {Severability clause.}

Were your laws repealed?

#### Section 5. {Repealer clause.}

#### Section 6. {Effective date.}

Adopted by ALEC's Tax and Fiscal Policy Task Force at the Annual Meeting August 20, 1998. Approved by full ALEC Board of Directors August, 1998.

Center for Media and Democracy's quick summary

This act is, in essence, saying, "We don't want to have any incentives to push the government to carefully apply tax law." This clearly makes it less likely that tax cheats will be audited.

This is a curiously small and narrow bill to get the title "Taxpayer Protection Act," a title which has been used for many anti-tax measures at the national and state levels.

### ALEC's Corporate Board

--in recent past or present

- AT&T Services, Inc.
- centerpoint360
- UPS
- Bayer Corporation
- GlaxoSmithKline
- Energy Future Holdings
- Johnson & Johnson
- Coca-Cola Company
- PhRMA
- Kraft Foods, Inc.
- Coca-Cola Co.
- Pfizer Inc.
- Reed Elsevier, Inc.
- DIAGEO
- Peabody Energy
- Intuit, Inc.
- Koch Industries, Inc.
- ExxonMobil
- Verizon
- Reynolds American Inc.
- Wal-Mart Stores, Inc.
- Salt River Project
- Altria Client Services, Inc.
- American Bail Coalition
- State Farm Insurance

For more on these corporations, search at [www.SourceWatch.org](http://www.SourceWatch.org).

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