WHEREAS, a value-added tax (VAT) is a consumption tax placed on products whenever value is added and at final sale, typically with credits, complex record-keeping, and varying rates for different products, and

WHEREAS, the VAT would be another new tax which American families and small businesses would bear, and

WHEREAS, the typical VAT rate in Europe has grown from less than 5 percent in the 1960s to nearly twenty percent today, and

WHEREAS, the minimum VAT rate a country needs to join the European Union is fifteen percent, and

WHEREAS, other taxes in Europe have risen at the same time as the VAT has risen, leading to a very high level of taxation compared to the United States, and

WHEREAS, there is every reason to believe that the European experience of the last half-century would be repeated here, and

WHEREAS, there are pro-growth ways to help domestic manufacturing and international tax competitiveness without imposing a dangerous new VAT, and

WHEREAS, there are pro-growth and pro-family ways of executing tax reform that do not involve the introduction of a new type of tax into our tax structure,

NOW THEREFORE BE IT RESOLVED that the legislature of the state of [insert state] urge all members of our state’s Congressional delegation to oppose a value-added tax on principle.

BE IT FURTHER RESOLVED that this state is on record as opposing a European-style VAT at the state or local level for any reason.