

## CTJ Tax Excerpts from the GOP Platform

<https://www.gop.com/the-2016-republican-party-platform/>

### *From Fair and Simple Taxes for Growth:*

“Republicans consider the establishment of a pro-growth tax code a moral imperative. More than any other public policy, the way government raises revenue-how much, at what rates, under what circumstances, from whom, and for whom-has the greatest impact on our economy’s performance. It powerfully influences the level of economic growth and job creation, which translates into the level of opportunity for those who would otherwise be left behind. Getting our tax system right will be the most important factor in driving the entire economy back to prosperity.

The current tax code is rightly the object of both anger and mockery. Its length is exceeded only by its complexity. We must start anew. That will be an enormous undertaking and, if it is to succeed, it must command the attention and approval of the American people. It cannot be engineered from the top down, but must have a common sense approach and be simplified.

Our proposal is straightforward. Wherever tax rates penalize thrift or discourage investment, they must be lowered. Wherever current provisions of the code are disincentives for economic growth, they must be changed. We will not divide the American people into winners and losers. We will eliminate as many special interest provisions and loopholes as possible and curb corporate welfare, especially where their erosion of the tax base has created pressure for higher rates. We will be mindful of the burdens on families with children and the impact on an aging population. We will seek simplicity and clarity so that every taxpayer can understand how much of their income is consumed by the federal government.

We will welcome all to this enterprise-to discuss, debate, challenge, and amend-so that together we can restore economic growth for the American people and, even more important, renew their faith in the future.”

### *From Our Tax Principles*

“To ensure that past abuses will not be repeated, we assert these fundamental principles. WE oppose retroactive taxation. We condemn attempts by activist judges at any level of government to seize the power of the purse from the people’s elected representatives by ordering higher taxes.

We oppose tax policies that deliberately divide Americans or promote class warfare. Because of the vital role of religious organizations, charities, and fraternal benevolent societies in fostering generosity and patriotism, they should not be subject to taxation and donations to them should remain deductible. To guard against hypertaxation of the American people in any restructuring of the federal tax system, any value added tax or national sales tax must be tied to the simultaneous repeal of the Sixteenth Amendment, which established the federal income tax.”

### *From A Competitive America*

“Competitiveness equals jobs. That equation governs our policies regarding U.S. corporations in the global economy. Private investment is a key driver of economic growth and job creation. After falling dramatically during the recession, private investment has recovered at a disappointing pace due in part to high corporate tax rates and increasing regulatory burdens and uncertainty.

American businesses now face the world’s highest corporate tax rates. That’s like putting lead shoes on your cross-country team. It reduces companies’ ability to compete overseas, encourages them to move abroad, lessens their investment, cripples job creation here at home, lowers American wages. And fosters the avoidance of tax liability-without actually increasing tax revenues. A more damaging policy is hard to imagine. We propose to level the international playing field by lowering the corporate tax rate to be on a par with, or below, the rates of other industrial nations. We endorse the recommendation of the National Commission on Fiscal Responsibility and Reform, as well as the current Administration’s Export Council, to switch to a territorial system of taxation so that profits earned and taxed abroad may be repatriated for job-creating investment here at home. We believe American companies should be headquartered in America. We should reduce barriers to accomplishing that goal.”

*From Start-Up Century: Small Business and Entrepreneurship*

“More businesses are closing in our country than are starting. Older firms are an increasing proportion of companies. Productivity growth has slowed. This is not the way to jumpstart a new era of growth. We need to consider the effect of capital gains rates on the availability of venture capital, as well as the positive impact of expensing on start-up firms.”

*From We the People*

“We need a Republican president who will end abuses of power by departments and agencies, like the IRS and the EPA, and by the White House itself.”

*From The First Amendment: Religious Liberty*

“Places of worship for the first time in our history have reason to fear the loss of tax-exempt status merely for espousing and practicing traditional religious beliefs that have been held across the world for thousands of years, and for almost four centuries in America. We value the right of America’s religious leaders to preach, and Americans to speak freely, according to their faith. Republicans believe the federal government, specifically the IRS, is constitutionally prohibited from policing or censoring speech based on religious convictions or beliefs, and therefore we urge the repeal of the Johnson Amendment.

We endorse the First Amendment Defense Act, Republican legislation in the House and Senate which will bar government discrimination against individuals and businesses for acting on the belief that marriage is the union of one and one woman. This Act would protect the non-profit tax status of faith-based adoption agencies, the accreditation of religious educational institutions, the grants and contracts of faith-based charities and small businesses, and the licensing of religious professions-all of which are under assault by elements of the Democratic Party.”

*From The Fourth Amendment: Liberty and Privacy*

“The Foreign Account Tax Compliance Act (FATCA) and the Foreign Bank and Asset Reporting Requirements result in government’s warrantless seizure of personal financial information without reasonable suspicion or probable cause. Americans overseas should enjoy the same rights as Americans residing in the United States, whose private financial information is not subject to disclosure to the government except as to interest earned. The requirement for all banks around the world to provide detailed information to the IRS about American account holders outside the United States has resulted in banks refusing service to them. Thus, FATCA not only allows “unreasonable search and seizures” but also threatens the ability of overseas Americans to lead normal lives. We call for its repeal and for a change to residency-based taxation for U.S. citizens overseas.”

***From A New Era in Energy***

“We oppose any carbon tax. It would increase energy prices across the board, hitting hardest at the families who are already struggling to pay their bills in the Democrats’ no-growth economy. We urge the private sector to focus its resources on the development of carbon capture and sequestration technology still in its early stages here and overseas.”

***From Balancing the Budget***

“We will fight for Congress to adopt, and for the states to ratify, a Balanced Budget Amendment which imposes a cap limiting spending to the appropriate historical average percentage of our nation’s gross domestic product while requiring a super-majority for any tax increase, with exceptions only for war or legitimate emergencies.”

***From Saving Social Security***

“As republicans, we oppose tax increases and believe in the power of markets to create wealth and to help secure the future of our Social Security system.”

***Internal Revenue Service***

“Many good civil servants work at the IRS, but the agency itself is toxic. Its leadership employs known tax delinquents, rehires workers previously fired for misconduct, spends user feeds without congressional oversight, and awards bonuses for customer service that would put any private company out of business. Worst of all, the IRS has become an ideological attack dog for the worst elements of today’s Democratic Party. It systematically targets conservative, pro-life, and libertarian organizations, harassing them with repeated audits and denying their tax exempt status. Its commissioner has lied to Congress, hidden evidence, and stonewalled investigations. He should be impeached by the House of Representatives and convicted by the Senate. We value the right of America’s churches, pastors, and religious leaders to preach and speak freely according to their faith. Republicans believe the federal government, specifically the IRS, is constitutionally prohibited from policing or censoring the speech of America’s churches, pastors, and religious leaders. We support repeal of the Johnson Amendment which restricts First Amendment freedoms of all nonprofit organizations by prohibiting political speech. WE also support making the federal tax code so simple and easy to understand that the IRS becomes obsolete and can be abolished.”

### ***Crony Capitalism and Corporate Welfare***

“Cronyism is inherent in the progressive vision of the administrative state. When government uses taxpayer funding and resources to give special advantages to private companies, it distorts the free market and erodes public trust in our political system. By enlarging the scope of government and placing enormous power in the hands of bureaucrats, it multiplies opportunities for corruption and favoritism...crony capitalism gives us special interest tax breaks, custom-designed regulations, and special exemptions for favored parties.”

### ***From Sovereign American Leadership in International Organizations***

“We emphatically reject U.N. Agenda 21 as erosive of U.S. sovereignty, and we oppose any form of Global Tax.”

### ***From Marriage, Family and Society***

“We urge marriage penalties to be removed from the tax code and public assistance programs.”

### ***From Choice in Education***

“We especially support the innovative financing mechanisms that make options available to all children: education savings accounts (ESAs), vouchers, and tuition tax credits.”

### ***From Restoring Patient Control and Preserving Quality in Healthcare***

“The Supreme Court upheld Obamacare based on Congress’ power to tax. It is time to repeal Obamacare and give America a much-needed tax cut.”

### ***From Advancing Americans with Disabilities***

“Any restructuring of the tax code should consider ways in which companies can benefit from the talent and energy of their disabled employees.”

### ***From America’s Generosity: International Assistance that Makes a Difference***

“Even more important is the overseas assistance — billions of dollars and volunteer hours — provided by America’s foundations, educational institutions, faith-based groups, and charitable individuals. Their essential role in international development should be weighed in any revision of the tax code.”

### ***From America on the Move***

“With most of the states increasing their own funding for transportation, we oppose a further increase in the federal gas tax.”