Dear Members of Congress:

The current U.S. federal tax system is out of date and desperately in need of an overhaul. Current U.S. policies were formulated in the 1980s at a time when manufacturing and trade in tangible goods were the predominant forms of economic activity. The last three decades have witnessed revolutionary changes in business methods, products and assets, and a global economy that is increasingly driven by growth in sectors not even imagined 30 years ago.

Unfortunately, those tax rules have not kept pace with these new global market realities for business, the increasingly complex way small business owners file their taxes, or the economic challenges individuals and families face.

Businesses now operate more freely across borders with business location and investment decisions being more sensitive to tax considerations than ever before. As new market access has increased, nations’ tax systems have become a greater factor in the success of global companies. While most of our major trading partners have reduced their corporate tax rates, nothing has changed in the U.S., resulting in the U.S. having the highest tax rate in the world. Being a glaring outlier discourages investment in the U.S., reducing growth and limiting job and economic opportunities.

Additionally, small businesses and individuals see some of the highest rates and most complicated tax laws. As the backbone of America, small businesses should be afforded every opportunity for a fair and simple tax code, saving them significant accountant and legal fees to ensure compliance with a growing and complex code.

Considering that many small businesses and their owners have to file under individual tax rules, it is even more important to work to alleviate some of the same problems that face larger businesses. Over the decades individuals have faced an increasingly complex, labyrinthine tax code that few understand. Such complication by its very nature is unfair, often more heavily burdening those least able to shoulder the extra load.

While some issues may be complicated, the overall immediate necessity is clear: The U.S. needs a coherent, simpler, fairer tax code for individuals, small business, and corporations as part of a broad national strategy to ensure long term competitiveness. The 114th Congress was elected to govern, and the American people expect results. We encourage Congress to roll up their sleeves, get to work, and make their primary goal to reform the U.S. tax code for everybody.

Regards,

Jim Martin, Chairman, 60 Plus Association  
Hon. Dan Greenburg, President, Advance Arkansas Institute  
Phil Kerpen, President, American Commitment  
Richard Evans, Professor, Brigham Young University  
Matt Robbins, President, American Majority  
Dan Weber, President, American Small Business Solutions  
Gary L. Bauer, President, American Values  
Stephen DeMaura, President, Americas for Job Security  
Grover Norquist, President, Americans for Tax Reform  
Lindsay Boyd, Director of Policy, Beacon Center of Tennessee  
Rea Headerman, Executive VP, Buckeye Institute (Ohio)  
Kristin Fecteau, President, Campaign to Free America  
John Andrews, Director, Centennial Institute of Colorado  
Andrew F. Quinlan, Director of Economic Analysis, IBRC  
Col. Francis X. De Luca USMCR (Ret.), Chairman, 60 Plus Association  
Debbie Brown, Executive Director, Colorado Woman’s Alliance  
Richard Viguerie, CEO, ConservativeHQ.com  
Annette Meeks, CEO, Freedom Foundation of Minnesota  
ike Brannon, Fellow, George W. Bush Institute  
William Kelli’l Akina, Ph.D., President & CEO, Grassroot Institute of Hawaii  
Gary Wolfram, The Simon Professor, Hillsdale College  
Mario Lopez, President, Hispanic Leadership Fund  
Kimberly Fletcher, President & Founder, Homemakers for America  
Tim Kane, Research Fellow, Hoover Institute  
Laura Carno, Founder, I Am Created Equal  
Tim Slaper, Director of Economic Analysis, IBRC  
Wayne Hoffman, President, Idaho Freedom Foundation  
John Tillman, CEO, Illinois Policy Action  
John Caldara, President, Independence Institute (Colorado)  
Sabrina Schaeffer, Executive Director, Independent Women’s Forum  
Heather Higgins, President & CEO, Independent Women’s Voice  
Andrew Langer, President, Institute for Liberty  
Tom Giovanetti, President, Institute for Policy Innovation  
Ernie Adkison, Political Director,/Iowars for Tax Relief  
J. Robert McClure III, President & CEO, The James Madison Institute (Florida)  
Brett Healy, President, John K. MacIver Institute for Public Policy (Wisconsin)  
Nena Whitfield, Executive Director, Ladies of Liberty Alliance  
Colin A. Hanna, President, Let Freedom Ring  
Seton Motley, President, Less Government  
Gregory T. Angelo, President, Log Cabin Republicans  
Michael Reitz, Executive Vice President, Mackinac Center (Michigan)  
Matthew Gagnon, CEO, Maine Heritage Policy Center  
Andrew Hanson, Associate Professor of Economics, Marquette University  
Dee Hodges, President, Maryland Taxpayers Association  
Brent Mead, Executive Director, Montana Policy Institute  
Lt. Col. Allen B. West U.S. ARMY (Ret.), Chairman, National Center for Policy Analysis  
Pete Sepp, President, National Taxpayers Union  
Jerry Cantrell, President, New Jersey Taxpayers Alliance  
Kevin Kane, President, Pelican Institute for Public Policy (Louisiana)  
Andrew Moylan, Executive Director, R Street Institute  
Paul Gessing, President, Rio Grande Foundation (New Mexico)  
Karen Kerrigan, President, Small Business & Entrepreneurship Council  
Tori Christoph, Co-founder, Smart Girl Politics  
J. Scott Moody, CEO, State Budget Solutions  
David Williams, President, Taxpayers Protection Alliance  
Judson Phillips, Executive Director, Tea Party Nation  
Jenny Beth Martin, Co-founder & National Coordinator, Tea Party Patriots  
Zack Hawley, Professor, Texas Christian University  
Niger Innis, Chairman, TheTeaParty.net  
Michael Gorman, Professor, University of Dayton  
Tony LoSasso, Professor, University of Illinois Chicago  
Mark Perry, Professor, University of Michigan (Flint)  
John Heywood, Distinguished Professor of Economics, University of Wisconsin Milwaukee  
Victoria Cobb, President, Virginia Family Foundation  
Carol Platt Liebau, President, Yankee Institute for Public Policy (Connecticut)

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