

memo

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Legislative Council Staff
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State Legislature

To: Lcs.ga@coleg.gov

From: Proponents: Ms. Marla Fernandez-Benavides, [REDACTED]
[REDACTED] and Ms. Iesha Wood, [REDACTED]
[REDACTED]

CC:

Date: January 12, 2023

Re: Submission of petition for proposal to end federal income tax for Coloradans

Single issue legislation proposal.

Issue: the people of Colorado are already overburdened with taxes at all levels for government.

Proposal request: At this point, eliminating the federal income tax that taxes individuals and companies, in Colorado, directly should be codified into law as it will relieve the economic burden of Coloradans.

Should be written into legislation: The state has the power in Article 1, Section 2, Clause 3 to directly tax its citizens to raise money. The framers of the Constitution didn't authorize the federal government to tax the people directly. Congress ratified the 16th Amendment in 1913 in a Constitutional Convention, which allowed them to for a direct tax on their individual income tax and created the Internal Revenue Service (IRS) to collect those taxes directly on Exports and Imports. This permanently expanded the federal government.

My Reasoning: The interwoven framework that was implemented was for Congress to ascertain and call for any sums of money necessary, in their judgment, to the service of the United States; and their requisitions, if conformable to the rule of apportionment, are in every constitutional sense obligatory upon the States.

The framers of the constitution reserved to the State government the right of INTERNAL Taxation. They did not authorize the National government to tax the people directly. See, e.g., Article 1, Section 2, Clause 3 of the U.S. Constitution.

Rather, the framers allowed the U.S. Government to collect taxes EXTERNALLY. Commercial imposts or rather duties on imported articles, they declare themselves willing to concede to the federal head. This distinction makes for good sense

and sound policy. They intended to leave the general government in tutelage to the State governments.

The farmers argued that the State government has a right to be able to command the means of supplying their wants. They argued that if the federal government had an infinite power of taxation, it may deprive the State of the means for providing for their own necessities. See, Federalist No. 31 (1788).

Congress in 1913 added Amendment 16 this is a usurpation of the federal government and one of the fears of allowing the general government the power to tax directly, thus voiding the states apportion to pay those dues. I argue that these two are in conflict as our Founding Fathers intention, acknowledged that State governments, by their original constitutions, are vested with complete sovereignty, and wanted to ensure that the states could prevent the federal government from overspending.

As per the Federalist Papers, the strength of the republic errs on the side of the people, and the State governments possess the most influence over them. The framers left it to the people to preserve the constitutional equilibrium between the general and the State governments.

See, also, Hamilton's argument in Federalist Paper No. 32, he affirmed that the States would under the plan of the convention, **retain the authority to tax its people directly with the most absolute and unqualified sense; and that "an attempt on the part of the national government to abridge them in the exercise of it, would be a violent assumption of power, unwarranted by any article or clause in its Constitution."**

Amendment 16 absolutely and totally contradicts and is repugnant of the framer's intent. It MUST be INVALIDATED.

This amendment implies an entire consolidation of the States into one complete national sovereignty and an entire subordination of the parts; and whatever powers might remain in them, would be altogether dependent on the general will. Amendment 16 gives plain expression in the granting clause, that the power is EXCLUSIVE in the UNION. It deprives the State of reeling back the power of the federal government with regard to census and enumeration. It gives the general government exclusive power to lay and collect taxes on income. This is repugnant and contradictory to the intent of the framers.

Conclusion: By legislating that citizens of Colorado don't have to pay federal income taxes; we will create conflicts with the federal government as it contradicts Article 1 Section 2 Clause 3. The Supreme Court can give an opinion on the Amendment's validity. Therefore, I argue that we legislate for an end to the federal income tax for Colorado in January to prevent citizens from facing losses they cannot afford in a tough economy.