

113TH CONGRESS
1ST SESSION

H. R. 352

To terminate the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 23, 2013

Mr. GOODLATTE (for himself, Mr. THORNBERRY, Mr. DUNCAN of Tennessee, Mr. GRIFFITH of Virginia, Mr. MCINTYRE, Mr. COFFMAN, Mr. WESTMORELAND, Mr. BURGESS, Mr. SENSENBRENNER, Mr. SIMPSON, Mr. BACHUS, Mr. WITTMAN, Mr. BROUN of Georgia, Mr. BISHOP of Utah, Mrs. MCMORRIS RODGERS, Mr. SCALISE, Mr. LUETKEMEYER, Mr. FORBES, Mr. LONG, Mr. HASTINGS of Washington, Mr. MCKEON, Mr. ISSA, Mr. LUCAS, Mr. UPTON, Mr. WALDEN, Mr. MILLER of Florida, Mr. KLINE, Mr. MCCARTHY of California, Mr. ROGERS of Michigan, Mr. MCHENRY, Mr. KING of Iowa, Mr. JOHNSON of Ohio, Mr. POSEY, Mr. LAMBORN, Mr. ROGERS of Kentucky, Mr. KINGSTON, Mr. JORDAN, Mr. BONNER, Mr. PITTS, Mr. CAMPBELL, Mr. CARTER, Mr. FLEMING, Mr. MICA, Mr. SHIMKUS, Mr. CALVERT, Mr. MARCHANT, Mr. BRADY of Texas, Mr. TERRY, Mr. GOHMERT, Mrs. BLACKBURN, Mr. CONAWAY, Mrs. BACHMANN, Mr. ROGERS of Alabama, Mr. GINGREY of Georgia, Mr. ROE of Tennessee, Mr. NEUGEBAUER, Mr. WOODALL, Mr. HURT, Mr. LATTA, Mr. GARRETT, Mr. WALBERG, Mr. LATHAM, Mr. MCCLINTOCK, Mr. PRICE of Georgia, Mr. FRANKS of Arizona, Mr. WEBER of Texas, Mr. AMODEI, Mr. BENISHEK, and Mr. BOUSTANY) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To terminate the Internal Revenue Code of 1986.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Tax Code Termination
3 Act”.

4 **SEC. 2. TERMINATION OF INTERNAL REVENUE CODE OF**
5 **1986.**

6 (a) IN GENERAL.—No tax shall be imposed by the
7 Internal Revenue Code of 1986—

8 (1) for any taxable year beginning after Decem-
9 ber 31, 2017; and

10 (2) in the case of any tax not imposed on the
11 basis of a taxable year, on any taxable event or for
12 any period after December 31, 2017.

13 (b) EXCEPTION.—Subsection (a) shall not apply to
14 taxes imposed by—

15 (1) chapter 2 of such Code (relating to tax on
16 self-employment income);

17 (2) chapter 21 of such Code (relating to Fed-
18 eral Insurance Contributions Act); and

19 (3) chapter 22 of such Code (relating to Rail-
20 road Retirement Tax Act).

21 **SEC. 3. NEW FEDERAL TAX SYSTEM.**

22 (a) STRUCTURE.—The Congress hereby declares that
23 any new Federal tax system should be a simple and fair
24 system that—

25 (1) applies a low rate to all Americans;

26 (2) provides tax relief for working Americans;

1 (3) protects the rights of taxpayers and reduces
2 tax collection abuses;

3 (4) eliminates the bias against savings and in-
4 vestment;

5 (5) promotes economic growth and job creation;
6 and

7 (6) does not penalize marriage or families.

8 (b) **TIMING OF IMPLEMENTATION.**—In order to en-
9 sure an easy transition and effective implementation, the
10 Congress hereby declares that any new Federal tax system
11 should be approved by Congress in its final form no later
12 than July 4, 2017.

13 **SEC. 4. DELAY OF TERMINATION DATES.**

14 (a) **TWO-THIRDS MAJORITY REQUIRED.**—In the
15 House of Representatives or the Senate, a bill or joint res-
16 olution, amendment, or conference report carrying a
17 change of the dates specified in section 2(a) of this Act
18 may not be considered as passed or agreed to unless so
19 determined by a vote of not less than two-thirds of the
20 Members voting, a quorum being present.

21 (b) **RULES OF THE SENATE AND HOUSE.**—The pro-
22 visions of subsection (a) are enacted by the Congress as
23 an exercise of the rulemaking power of the House of Rep-
24 resentatives and the Senate, respectively, and as such they
25 shall be considered as part of the rules of each House,

- 1 respectively, or of that House to which they specifically
- 2 apply, and such rules shall supersede other rules only to
- 3 the extent that they are inconsistent therewith.

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