

112TH CONGRESS
1ST SESSION

H. R. 462

To terminate the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 2011

Mr. GOODLATTE (for himself, Mr. ADERHOLT, Mr. AUSTRIA, Mr. BACHUS, Mr. BROUN of Georgia, Mr. BURGESS, Mr. BURTON of Indiana, Mr. CARTER, Mr. CHAFFETZ, Mr. COFFMAN of Colorado, Mr. DUNCAN of Tennessee, Mr. FORBES, Mr. GOHMERT, Mr. GRAVES of Missouri, Mr. GRIFFITH of Virginia, Mr. HUNTER, Mr. JONES, Mr. KING of Iowa, Mr. KINGSTON, Mr. LAMBORN, Mr. LUETKEMEYER, Mr. MANZULLO, Mr. McCLINTOCK, Mr. MCINTYRE, Mrs. McMORRIS RODGERS, Mr. GARY G. MILLER of California, Mr. MILLER of Florida, Mrs. MYRICK, Mr. NEUGEBAUER, Mr. PENCE, Mr. PITTS, Mr. ROE of Tennessee, Mr. ROGERS of Alabama, Mr. ROSS of Florida, Mr. SCALISE, Mr. SENSENBRENNER, Mr. SIMPSON, Mr. TERRY, Mr. THORNBERRY, Mr. WESTMORELAND, Mr. WITTMAN, and Mr. YOUNG of Alaska) 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Code Termination
5 Act”.

1 **SEC. 2. TERMINATION OF INTERNAL REVENUE CODE OF**
2 **1986.**

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

5 (1) for any taxable year beginning after Decem-
6 ber 31, 2015; and

7 (2) in the case of any tax not imposed on the
8 basis of a taxable year, on any taxable event or for
9 any period after December 31, 2015.

10 (b) EXCEPTION.—Subsection (a) shall not apply to
11 taxes imposed by—

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

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

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

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

19 (a) STRUCTURE.—The Congress hereby declares that
20 any new Federal tax system should be a simple and fair
21 system that—

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

23 (2) provides tax relief for working Americans;

24 (3) protects the rights of taxpayers and reduces
25 tax collection abuses;

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

3 (5) promotes economic growth and job creation;
4 and

5 (6) does not penalize marriage or families.

6 (b) **TIMING OF IMPLEMENTATION.**—In order to en-
7 sure an easy transition and effective implementation, the
8 Congress hereby declares that any new Federal tax system
9 should be approved by Congress in its final form no later
10 than July 4, 2015.

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

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

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

- 1 apply, and such rules shall supersede other rules only to
- 2 the extent that they are inconsistent therewith.

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