

Dear Congress: We Need Tax Reform NOW

February 10, 2015

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The current U.S. federal tax system is out of date and desperately in need of an overhaul.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,

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Phil Kerpen, *President, American Commitment*

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