

*FairTax would end disincentives for productive behavior*

As the government edged closer and closer to a shutdown, administrators in congressional offices and federal agencies were tasked with determining whether they and their employees provided "essential" or "nonessential" services. Those employees deemed to be essential are allowed to continue working during a shutdown; those deemed to be nonessential are sent home.

This determination of essential versus nonessential probably sent a ripple of fear through employees of the Internal Revenue Service (IRS). In my opinion, the IRS is one of the least essential agencies in the federal government. If I had my way, we would shut down the non-essential IRS forever.

This is why I am an advocate for legislation that does just that. The FairTax Act seeks to reform the tax structure of the United States by replacing the inefficient income tax with a pro-growth consumption tax and would eliminate the need for the IRS because the FairTax would be administered in much the same manner as states administer state sales taxes. Americans would no longer have to file a return because taxes would be collected at the point of sale for a good or service.

This turns the idea of taxation in the United States on its head. Instead of each taxpayer having money deducted automatically from every paycheck, the FairTax would empower Americans to decide for themselves how much to pay in federal taxes each year because they would only be taxed on the new goods and services they purchased.

The FairTax also would free Americans from the lost man-hours and the expenses associated with simply complying with the IRS code. Did you know that Americans spend more than 6 billion hours a year to comply with the tax code? Even with this time and effort, the tax code is so complex that some have estimated that as many as 40 percent of Americans are out of compliance.

Repealing the tax code and replacing it with the FairTax's national sales tax also would promote

an important public policy goal: eliminating a tax and regulatory scheme that is riddled with carve-outs and exceptions for special-interest groups. Politicians would no longer be able to use the tax code as a means of engaging in social engineering, and Americans would no longer be penalized for purchasing a good or service that was out of favor with the ruling class.

A majority of Americans would rather be mugged than audited, and 51 percent would rather have a root canal. At times, it seems the IRS code is structured in such a way as to make noncompliance the norm, just so the federal government can lay a greater claim to Americans' income through audits and penalties. It doesn't have to be this way.

If we want to grow our economy and create jobs, we should stop the harmful practice of taxing work, savings and investments. We need more of all these things, and yet our income-tax code taxes them through the estate tax, the gift tax, capital-gains taxes, the alternative minimum tax, the self-employment tax and corporate and individual income taxes. The FairTax would eliminate these disincentives for productive behavior and unleash the entrepreneurial spirit that has made this nation great.

As Americans file their returns this year, they should reflect on whether an agency founded in 1913 remains essential in the 21st century. If they do, they will come to the same conclusion that I have: It is time to pass the FairTax Act and shut down the IRS for good.

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