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Mr. Greg Nemitz
P.O. Box 21522
Carson City, Nevada 89721

Dear Mr. Nemitz:

Thank you for contacting me regarding reforming the federal tax system. I value the opinions of every Nevadan and am grateful to those who take the time to inform me of their views.

During my time in public life, I have repeatedly called for an overhaul of the way the government collects taxes. The numerous deductions, credits, and other special preferences in the tax law create a situation where taxpayers with similar incomes can pay vastly different amounts in taxes. This uneven treatment of taxpayers is fundamentally unfair and is at odds with the American value of equality under the law. A flat tax or a national sales tax would be a simpler, fairer tax system and I will continue to work toward achieving this goal.

The current tax code is thousands of pages in length. The Internal Revenue Service (IRS) sends out eight billion pages of forms and instructions each year. It takes a sizeable number of IRS bureaucrats to process and enforce these complicated rules. With this incredibly complex system, many Americans are forced to hire someone to help them file their taxes. The cost of complying with the tax system totals about \$200 billion annually. Each year Americans devote 5.4 billion hours complying with the tax code, which is more time than it takes to build every car, truck and van produced in the United States. Such an arduous and long process is in need of replacement.

However, you also mention the constitutionality of the tax code. Per your inquiry, I have enclosed some information from the Congressional Research Service (CRS) on federal income taxes. CRS serves the Congress throughout the legislative process by providing legislative research, analysis, and information services in a variety of disciplines.

I hope this information is helpful to you. Thank you again for your comments. I appreciate the opportunity to address your concerns regarding this issue.

Sincerely,


JOHN ENSIGN
United States Senator

JE/jm

Enclosure