

Second Regular Session
Sixty-third General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. R02-1137.01 Ed DeCecco

HJR02-1075

HOUSE SPONSORSHIP

Spradley

SENATE SPONSORSHIP

(None)

House Committees

Senate Committees

HOUSE JOINT RESOLUTION 02-1075

101 CONCERNING THE IMPROVEMENT OF THE FEDERAL INCOME TAX CODE.

1 WHEREAS, Notwithstanding the tax reform implemented as part
2 of the federal "Tax Relief Act of 2001", there are areas of the federal
3 income tax code that need significant improvement; and

4 WHEREAS, The following 3 areas need to be addressed: High tax
5 rates; taxation of married couples; and the complexity of the income tax
6 code; and

7 WHEREAS, Despite the laudable tax cuts made as part of the
8 "Tax Relief Act of 2001", further tax relief is needed; and

9 WHEREAS, All taxpayers should be allowed to keep more of their
10 own money; and

11 WHEREAS, Tax relief will contribute to raising the standard of
12 living for all Americans and help stimulate the economy; and

13 WHEREAS, The income tax code unfairly taxes working couples;
14 and

*Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

1 WHEREAS, If a couple works and files jointly, the second income
2 is immediately taxed at the first income's highest rate, even if the second
3 income is only the minimum wage; and

4 WHEREAS, There exists a marriage tax penalty insofar as married
5 individuals are permitted fewer deductions than single individuals; and

6 WHEREAS, Relief from the marriage tax penalty will not begin
7 until 2005; and

8 WHEREAS, Most child care costs are not tax-deductible or
9 subject to a tax credit, even though day care is often an unavoidable
10 expense for working parents; and

11 WHEREAS, The average married woman only keeps 1/3 of what
12 she earns; and

13 WHEREAS, The inequitable treatment of working couples in the
14 federal income tax code needs to be addressed; and

15 WHEREAS, The income tax code would be improved if it was
16 simplified; and

17
18 WHEREAS, The first income tax form was 3 pages long with
19 instructions that were a single sheet in length; and

20 WHEREAS, Today, there are approximately 650 different forms
21 and instructions related to income tax; and

22 WHEREAS, The Internal Revenue Service estimates that it taxes
23 13½ hours to complete the most common tax return form, the 1040; and

24 WHEREAS, The income tax code has become so lengthy and
25 complicated that few people can understand it; now, therefore,

26 *Be It Resolved by the House of Representatives of the Sixty-third*
27 *General Assembly of the State of Colorado, the Senate concurring*
28 *herein:*

29 That the General Assembly of the state of Colorado hereby
30 encourages the United States Congress and President George W. Bush to
31 work together to undertake the following improvements to the federal
32 income tax code: 1) Reducing the income tax rates; 2) Ensuring equitable
33 treatment of married couples; and 3) Simplifying the language and
34 structure of the income tax code and income tax returns.

35 *Be It Further Resolved,* That copies of this Joint Resolution be
36 sent to the President of the United States, Governor Bill Owens, and each
37 member of the Colorado Congressional delegation.