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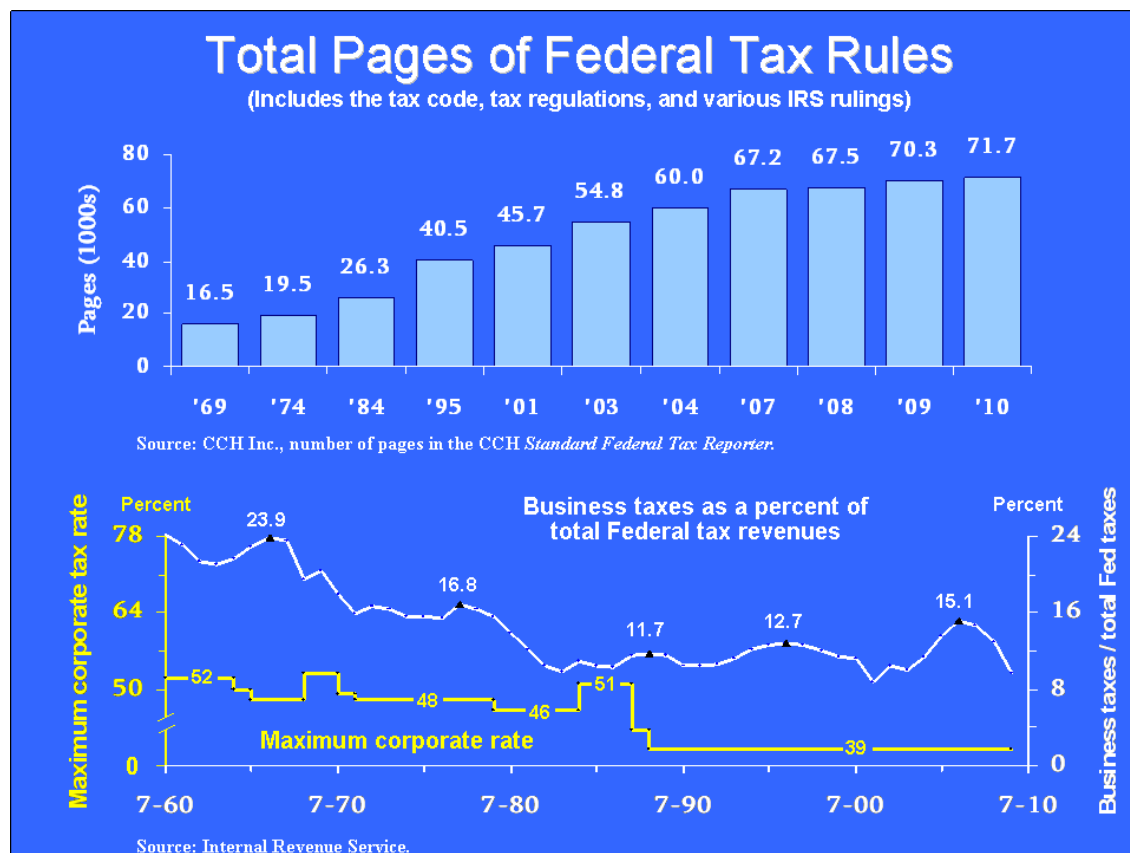
Graph for the Day, December 14, 2010

Janice Shaw Crouse

"Congress frequently holds hearings on tax simplification so members can denounce the tax code's complexity. Each time, congressional experts and outside think tanks provide useful simplification ideas. Then when the TV cameras are turned off, Congress promptly ignores them and votes for more special interest breaks. [Emphasis added.] The result: The number of pages in the tax code and regulations doubled from 26,300 in 1984 to 54,846 by 2003, according to tax publisher CCH."^[1] - Chris Edwards (Director of fiscal policy studies at the Cato Institute)

"... [I]n 1995, Ways and Means Committee Chairman Bill Archer promised to 'rip the income tax out by its roots.'" In a 1996 report, Bob Dole and Newt Gingrich argued: "The current tax system is indefensible. It is overly complex, burdensome, and severely limits economic opportunity for all Americans.

"... [T]ax complexity has spiraled upward ... and there are more social engineering provisions in the code. [Emphasis added.] . . . Yet there is no shortage of simplification ideas. ... In 2001, the Joint Committee on Taxation issued a 1,300-page report full of reform proposals, such as abolishing the alternative minimum tax, a complex add-on tax that will hit 30 million households by 2010."^[2] - Steny Hoyer, House Minority Whip D-MD (July 14, 2004)



Indicator of Need to End Complexity of the Federal Tax Code & IRS Regulations:

1966-1985 ~ Tax code and regs increased from about 16,000 pages to 27,000 pages (a 69 percent increase).

1966-1985 ~ Business' share of taxes dropped from 23.9 percent to 10.4 percent even as the maximum rate increased.

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[1] Chris Edwards, "10 Outrageous Facts about the Income Tax," Cato.org, April 15, 2003. Steny Hoyer, "Democrats' Challenge on Tax Complexity," Press Release, July 14, 2004. <http://majorityleader.gov/content/democrats-challenge-tax-complexity>

[2] Steny Hoyer, "Democrats' Challenge on Tax Complexity," Press Release, July 14, 2004.

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