

## Progressive Tax Rates and Profit

Article I, Section 8 of the Constitution provides the government with the power and lay taxes, “but all duties, imposts, and excises shall be uniform throughout the United States.”

The preceding clause complies with Deuteronomy 14:22, “You shall surely tithe all the produce from what you sow, which comes out of the field every year.” A tithe was equivalent to a 10% tax of what each person would produce. Article I, Section 8, and Deuteronomy 14:22 imply that every person shall be taxed equally regardless of their income.

A progressive or variable tax rate did not become the norm until the passage of the Sixteenth Amendment (income tax) in 1909 and the repeal of *Pollock v. Farmers Loan and Trust* (1895). That said, the Sixteenth Amendment may allow the government to tax income, but it does not allow them to tax citizens at different rates. Furthermore, it does not allow the government to use revenues collected from taxes for anything outside its grants of power in the Constitution.<sup>i</sup>

A good solution to resolve the problem of unequal tax rates is to repeal the Sixteenth Amendment, abolish the Internal Revenue Service (IRS), and establish a fair tax. A fair tax is a national sales tax placed on all goods and services. In other words, with a fair tax people are taxed equivalently on what they consume. Keep in mind that although the national sales tax maintains a uniform tax rate, those who buy and consume more will pay more in taxes.

Moreover, it is a fundamental right for people to profit from the fruits of their labor. The parable of the Ten Minas in Luke 19 is clear, Jesus is endorsing profitable behavior, which should not be penalized with excessive tax rates.

The Founders agreed, explaining profits promote hard work and higher production. Thomas Jefferson said, “There cannot be a stronger natural right than that of a man making the best profit he can.” Similarly, in the 1874 case *Loan Association v. Topeka*, the power to tax was described as the power to destroy.<sup>ii</sup> The Bible and the Founders wanted a system of government that taxed citizens both equally and at low rates.

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<sup>i</sup> David Barton, *The Founders Bible*, Shiloh Road Publishing, Newberry Park CA, 2012, 307 – 309, 1599 – 1602, 1721

<sup>ii</sup> David Barton, *The Founders Bible*, Shiloh Road Publishing, Newberry Park CA, 2012, 708