

income tax, root and branch, by statutory action, rendered secure by repeal of the 16th Amendment. This can begin to happen only consequent to a national, presidential political campaign that confronts this issue in a manly and rational manner. Such a campaign will win the moral authority to undo the servile income tax. The next Congress will receive, from the new president and the people, a mandate to abolish the income tax and to adopt new legislation to fund the federal government through tariffs, duties, and excise taxes (i.e. sales taxes) as the Founders intended. That same Congress, elected with such a president in such a campaign, could be counted on to initiate the 16th Amendment's repeal, and, under the president's moral leadership, urge ratification by the states.

The income tax will be replaced with the kind of taxes most people are already paying — the taxes on things we buy and that we pay only when we decide to buy them. What will be the result of this change? We will be taxed only after, not before, we decide how to spend our money. If we decide to save or invest it, we won't be taxed. As the case against the income tax carries the day, the artificial distinction between moral and economic conservatism will happily fade from view.

The conservative agenda is about self-government and how we preserve the character to sustain it.

Thus, the tax debate is an opportunity for conservatives to demonstrate the unity of the moral and economic agenda, and to demonstrate concretely the confidence we do and must have in the American people. It is a profoundly democratic opportunity and a great duty for anyone aspiring to be an American statesman and lead this people.

Alan Keyes is president of the Declaration Foundation and former president of Citizens Against Government Waste.

JOHN MCCAIN

People are rightly skeptical that Washington will ever take action to fix our antiquated, overly complex tax system and provide Americans the tax relief they need and deserve. The current tax code is a 44,000-page catalogue of favors for special interests and a chamber of horrors for the rest of America. The average working family in America pays nearly 40 percent of their earnings to the tax man and many have figured out that recent tax reform efforts have not benefited all Americans, only those favored by Washington policy wizards and special interest lobbyists.

On this issue as on many others, Americans have become cynical about politics because they don't trust politicians and don't believe the interests of average Americans are represented in Washington. I am running for President to reform the way our government and politics work, to restore America's pride at home, and her credibility abroad, and to renew the American dream for all Americans.

Empowering people rather than government is the key to economic prosperity, and fiscal responsibility is fundamental to our economic progress. That is why the key element of my economic policy will be to reserve 72 percent of the non-Social Security surplus to ensure the solvency of Social Security and Medicare for future generations. Without reform, either benefits would have to be cut or payroll taxes increased. We cannot break the sacred promise of Social Security nor impose a devastating tax burden on our children.

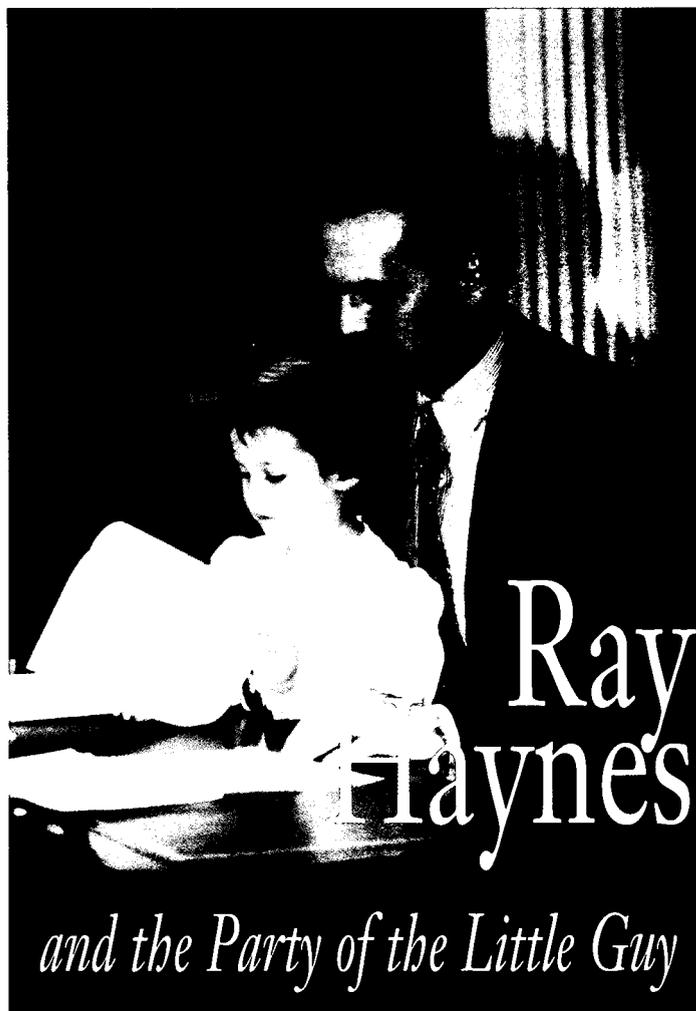
Key elements of my family security plan include: dramatically increasing the number of taxpayers eligible for the lowest 15 percent tax bracket so 85 percent of American taxpayers pay

at the same flat rate; eliminating the obscene penalty that increases taxes for couples who get married; creating new Family Savings Accounts, expanding Education and Medical Savings Accounts, and increasing employer-matched pension plans which allows Americans and their families to save and invest for their future needs; and slashing the gift and estate tax that penalizes people for passing on the fruits of their labors to their children. And I would eliminate the unfair Social Security earnings test that penalizes senior citizens who may need to continue working to make ends meet.

My administration would begin by providing tax relief to those who need it most — lower- and middle-income families. And I would pay for family tax relief by cutting billions of dollars of pork-barrel spending from the budget, closing inequitable and unnecessary special interest tax loopholes, and using about one-quarter of the budget surplus that does not come from Social Security payroll taxes. As most polls indicate, Americans want and need relief from the excessive tax burden that prevents them from investing for their family's future. I will implement my message of reform by eliminating the influence of special interests from the tax code and making it fairer and simpler for all Americans.

John McCain represents Arizona in the U.S. Senate.

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— John McCain



*How the IRS,
the ACLU,
and the Moreno
Valley Planning
Commission
changed a
McGovern
Democrat into a
Reagan
Republican.*

*by
John Kurzweil*

AROUND THE middle of 1983, 28-year-old, life-long Democrat Raymond Neal Haynes Jr. made an unpleasant discovery. It was something his friends had neglected to tell him as he prepared, earlier that year, to leave Best, Best, & Krieger, the law firm where he'd worked for three years, to start his own practice. He discovered that the federal government requires employers to match their employees' social security tax payments when filing quarterly forms with the IRS. The amount required was only two or three hundred dollars, but for this particular small businessman just starting out, this surprise put him in the unpleasant position of deciding between paying his mortgage on time or paying the government. He knew he had to pay the government and did so, then scrambled for additional funds to make his mortgage payment by the 12th of the month.

The experience grated on him, but more importantly, it planted a seed of doubt in Haynes' mind about his conception of government, about

his idea of Democrats as the Party of the little guy, of ordinary Americans, the idea his parents and grandparents had firmly believed, and passed on to their son. This idea had informed his political thinking through his growing up years in California's Central Valley town of Elk Grove, just south of Sacramento, and stayed with him during his semesters at Cal Lutheran University, at USC, where he earned his law degree, and, finally, through his first three years practicing law.

"I thought power resided in money," Haynes said of his early years. "I thought we needed government to take money from those that had it. I was wrong. You get money in the private sector by persuading others to work with you voluntarily. As an employer, I get paid last — employees first, creditors second, government third, me last."

At this same time, the Democrat Congress was battling President Reagan over raising the self-employment tax. In a now-familiar debate, Democrats argued that fixing social security meant the government had to take and keep more of our money. "The Democrats were in-