

HR 4168

Individual Tax Freedom Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 2, 2004

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (Apr 2, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/4168>

Sponsor

Name: Rep. Tauzin, W. J. (Billy) [R-LA-3]

Party: Republican • State: LA • Chamber: House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Burton, Dan [R-IN-5]	R · IN		Apr 2, 2004
Rep. DeMint, Jim [R-SC-4]	R · SC		Apr 2, 2004
Rep. Norwood, Charles W. [R-GA-9]	R · GA		Apr 2, 2004

Committee Activity

Committee	Chamber	Activity	Date
Rules Committee	House	Referred To	Apr 2, 2004
Ways and Means Committee	House	Referred To	Apr 2, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Individual Tax Freedom Act of 2004 - Amends the Internal Revenue Code to repeal the income tax, estate and gift taxes, certain excise taxes, and certain tax administration provisions of the Internal Revenue Code of 1986 (effective in 2006).

Imposes a national sales tax (effective in 2006) equal to 15 percent of the gross payments for the use, consumption or enjoyment in the United States of any taxable property or service, whether produced or rendered within or without the United States. Allows certain exemptions from such tax, including exemptions for property or services purchased for a business purpose in an active trade or business or for export for use or consumption outside the United States. Sets forth provisions for the administration and collection of the tax and for credits and refunds.

Allows for: (1) installment payments of tax resulting from the purchase of a principal residence; (2) a sales tax rebate for certain low-income families; and (3) compensating payments to certain persons on fixed incomes.

Grants States the authority to administer and collect the sales tax and to remit tax proceeds to the Treasury.

Prohibits the funding of the Internal Revenue Service after FY 2007. Establishes in the Department of Treasury: (1) an Excise Tax Bureau to administer any excise taxes not repealed by this Act; and (2) a Sales Tax Bureau to administer the national sales tax established by this Act.

Directs the Social Security Administration to collect and administer employment and self-employment payroll taxes.

Requires a two-thirds vote of the Members of the House of Representatives or the Senate to consider any legislation that raises any Federal sales tax rate or results in a reduction in Federal revenues.

Actions Timeline

- **Apr 2, 2004:** Introduced in House
- **Apr 2, 2004:** Introduced in House
- **Apr 2, 2004:** Referred to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Apr 2, 2004:** Referred to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Apr 2, 2004:** Referred to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.