

## HR 25

Fair Tax Act of 2005

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 4, 2005

**Current Status:** Sponsor introductory remarks on measure. (CR H9439)

**Latest Action:** Sponsor introductory remarks on measure. (CR H9439) (Nov 1, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/25>

### Sponsor

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**Name:** Rep. Linder, John [R-GA-7]

**Party:** Republican • **State:** GA • **Chamber:** House

**Cosponsors** (59 total)

<b>Cosponsor</b>	<b>Party / State</b>	<b>Role</b>	<b>Date Joined</b>
Rep. Brady, Kevin [R-TX-8]	R · TX		Jan 4, 2005
Rep. Culberson, John Abney [R-TX-7]	R · TX		Jan 4, 2005
Rep. Deal, Nathan [R-GA-10]	R · GA		Jan 4, 2005
Rep. DeLay, Tom [R-TX-22]	R · TX		Jan 4, 2005
Rep. Flake, Jeff [R-AZ-6]	R · AZ		Jan 4, 2005
Rep. Gutknecht, Gil [R-MN-1]	R · MN		Jan 4, 2005
Rep. King, Steve [R-IA-5]	R · IA		Jan 4, 2005
Rep. Kingston, Jack [R-GA-1]	R · GA		Jan 4, 2005
Rep. Price, Tom [R-GA-6]	R · GA		Jan 4, 2005
Rep. Westmoreland, Lynn A. [R-GA-8]	R · GA		Jan 4, 2005
Rep. Norwood, Charles W. [R-GA-9]	R · GA		Jan 6, 2005
Rep. Bilirakis, Michael [R-FL-9]	R · FL		Jan 25, 2005
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Jan 25, 2005
Rep. Miller, Jeff [R-FL-1]	R · FL		Jan 25, 2005
Rep. Hensarling, Jeb [R-TX-5]	R · TX		Feb 1, 2005
Rep. Neugebauer, Randy [R-TX-19]	R · TX		Feb 1, 2005
Rep. Bonilla, Henry [R-TX-23]	R · TX		Feb 8, 2005
Rep. Cubin, Barbara [R-WY-At Large]	R · WY		Feb 8, 2005
Rep. Hall, Ralph M. [R-TX-4]	R · TX		Feb 8, 2005
Rep. Pearce, Stevan [R-NM-2]	R · NM		Feb 8, 2005
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		Feb 9, 2005
Rep. Miller, Gary G. [R-CA-42]	R · CA		Feb 9, 2005
Rep. Davis, Geoff [R-KY-4]	R · KY		Feb 15, 2005
Rep. Akin, W. Todd [R-MO-2]	R · MO		Mar 1, 2005
Rep. Sodrel, Michael E. [R-IN-9]	R · IN		Mar 1, 2005
Rep. Stearns, Cliff [R-FL-6]	R · FL		Mar 1, 2005
Rep. Ney, Robert W. [R-OH-18]	R · OH		Mar 2, 2005
Rep. Baker, Richard H. [R-LA-6]	R · LA		Mar 8, 2005
Rep. Conaway, K. Michael [R-TX-11]	R · TX		Mar 8, 2005
Rep. Gingrey, Phil [R-GA-11]	R · GA		Mar 15, 2005
Rep. Thornberry, Mac [R-TX-13]	R · TX		Apr 6, 2005
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Apr 12, 2005
Rep. Graves, Sam [R-MO-6]	R · MO		Apr 13, 2005
Rep. Franks, Trent [R-AZ-2]	R · AZ		Apr 26, 2005
Rep. Keller, Ric [R-FL-8]	R · FL		May 3, 2005
Rep. Lewis, Jerry [R-CA-41]	R · CA		May 3, 2005
Rep. Young, Don [R-AK-At Large]	R · AK		May 5, 2005
Rep. Hefley, Joel [R-CO-5]	R · CO		May 19, 2005
Rep. Brown, Henry E., Jr. [R-SC-1]	R · SC		Sep 13, 2005
Rep. Tancredo, Thomas G. [R-CO-6]	R · CO		Sep 13, 2005
Rep. Burton, Dan [R-IN-5]	R · IN		Sep 29, 2005

Cosponsor	Party / State	Role	Date Joined
Rep. Hunter, Duncan [R-CA-52]	R · CA		Oct 6, 2005
Rep. Carter, John R. [R-TX-31]	R · TX		Oct 18, 2005
Rep. Duncan, John J., Jr. [R-TN-2]	R · TN		Oct 18, 2005
Rep. Poe, Ted [R-TX-2]	R · TX		Oct 27, 2005
Rep. Davis, Jo Ann [R-VA-1]	R · VA		Oct 28, 2005
Rep. Bachus, Spencer [R-AL-6]	R · AL		Jan 31, 2006
Rep. Sullivan, John [R-OK-1]	R · OK		Jan 31, 2006
Rep. Tiahrt, Todd [R-KS-4]	R · KS		Feb 8, 2006
Rep. Moran, Jerry [R-KS-1]	R · KS		Feb 28, 2006
Rep. Bonner, Jo [R-AL-1]	R · AL		Mar 14, 2006
Rep. Feeney, Tom [R-FL-24]	R · FL		Mar 14, 2006
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Mar 16, 2006
Rep. Drake, Thelma D. [R-VA-2]	R · VA		Jun 8, 2006
Rep. Mica, John L. [R-FL-7]	R · FL		Jun 12, 2006
Rep. Granger, Kay [R-TX-12]	R · TX		Jun 19, 2006
Rep. Boren, Dan [D-OK-2]	D · OK		Sep 6, 2006
Rep. Pence, Mike [R-IN-6]	R · IN		Sep 6, 2006
Rep. Goode, Virgil H., Jr. [R-VA-5]	R · VA		Sep 13, 2006

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 4, 2005

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
109 S 1921	Related bill	<b>Oct 26, 2005:</b> Read twice and referred to the Committee on Finance.
109 S 25	Related bill	<b>Jan 24, 2005:</b> Read twice and referred to the Committee on Finance.

Fair Tax Act of 2005 - Repeals the income tax, employment tax, and estate and gift tax. Redesignates the Internal Revenue Code of 1986 as the Internal Revenue Code of 2005.

Imposes a national sales tax on the use or consumption in the United States of taxable property or services. Sets the sales tax rate at 23 percent in 2007, with adjustments to the rate in subsequent years. Allows exemptions from the tax for property or services purchased for business, export, or investment purposes and for State government functions.

Sets forth rules relating to: (1) the collection and remittance of the sales tax; and (2) credits and refunds. Allows families a sales tax rebate.

Grants States the primary authority for the collection of sales tax revenues and the remittance of such revenues to the Treasury. Sets forth administrative provisions relating to: (1) the filing of monthly reports and payments of tax; (2) accounting methods; (3) registration of sellers of goods and services responsible for reporting sales; (4) penalties for noncompliance; and (5) collections, appeals, and taxpayer rights.

Directs the Secretary of the Treasury to allocate sales tax revenues among: (1) the general revenue; (2) the old-age and survivors insurance trust fund; (3) the disability insurance trust fund; (4) the hospital insurance trust fund; and (5) the Federal supplementary medical insurance trust fund.

Prohibits the funding of the Internal Revenue Service (IRS) after FY 2009. Establishes in the Department of the Treasury: (1) an Excise Tax Bureau to administer excise taxes not administered by the Bureau of Alcohol, Tobacco and Firearms (ATF); and (2) a Sales Tax Bureau to administer the national sales tax.

### **Actions Timeline**

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- **Nov 1, 2005:** Sponsor introductory remarks on measure. (CR H9439)
- **Jan 4, 2005:** Introduced in House
- **Jan 4, 2005:** Referred to the House Committee on Ways and Means.

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