

## HR 25

Fair Tax Act of 2007

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 4, 2007

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 4, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/25>

### Sponsor

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

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

**Cosponsors** (72 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bachus, Spencer [R-AL-6]	R · AL		Jan 4, 2007
Rep. Boren, Dan [D-OK-2]	D · OK		Jan 4, 2007
Rep. Brady, Kevin [R-TX-8]	R · TX		Jan 4, 2007
Rep. Burton, Dan [R-IN-5]	R · IN		Jan 4, 2007
Rep. Conaway, K. Michael [R-TX-11]	R · TX		Jan 4, 2007
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Jan 4, 2007
Rep. Culberson, John Abney [R-TX-7]	R · TX		Jan 4, 2007
Rep. Davis, Jo Ann [R-VA-1]	R · VA		Jan 4, 2007
Rep. Deal, Nathan [R-GA-9]	R · GA		Jan 4, 2007
Rep. Feeney, Tom [R-FL-24]	R · FL		Jan 4, 2007
Rep. Goode, Virgil H., Jr. [R-VA-5]	R · VA		Jan 4, 2007
Rep. Granger, Kay [R-TX-12]	R · TX		Jan 4, 2007
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Jan 4, 2007
Rep. Miller, Jeff [R-FL-1]	R · FL		Jan 4, 2007
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Jan 4, 2007
Rep. Neugebauer, Randy [R-TX-19]	R · TX		Jan 4, 2007
Rep. Norwood, Charles W. [R-GA-10]	R · GA		Jan 4, 2007
Rep. Pearce, Stevan [R-NM-2]	R · NM		Jan 4, 2007
Rep. Pence, Mike [R-IN-6]	R · IN		Jan 4, 2007
Rep. Poe, Ted [R-TX-2]	R · TX		Jan 4, 2007
Rep. Price, Tom [R-GA-6]	R · GA		Jan 4, 2007
Rep. Stearns, Cliff [R-FL-6]	R · FL		Jan 4, 2007
Rep. Tancredo, Thomas G. [R-CO-6]	R · CO		Jan 4, 2007
Rep. Westmoreland, Lynn A. [R-GA-3]	R · GA		Jan 4, 2007
Rep. Drake, Thelma D. [R-VA-2]	R · VA		Jan 5, 2007
Rep. Gingrey, Phil [R-GA-11]	R · GA		Jan 5, 2007
Rep. Young, Don [R-AK-At Large]	R · AK		Jan 5, 2007
Rep. Mica, John L. [R-FL-7]	R · FL		Jan 9, 2007
Rep. Hastert, J. Dennis [R-IL-14]	R · IL		Jan 10, 2007
Rep. Bonner, Jo [R-AL-1]	R · AL		Jan 11, 2007
Rep. Brown, Henry E., Jr. [R-SC-1]	R · SC		Jan 11, 2007
Rep. King, Steve [R-IA-5]	R · IA		Jan 11, 2007
Rep. Walberg, Timothy [R-MI-7]	R · MI		Jan 11, 2007
Rep. Moran, Jerry [R-KS-1]	R · KS		Jan 18, 2007
Rep. Cubin, Barbara [R-WY-At Large]	R · WY		Jan 19, 2007
Rep. Hensarling, Jeb [R-TX-5]	R · TX		Jan 22, 2007
Rep. Davis, David [R-TN-1]	R · TN		Jan 23, 2007
Rep. Sullivan, John [R-OK-1]	R · OK		Jan 30, 2007
Rep. Whitfield, Ed [R-KY-1]	R · KY		Jan 30, 2007
Rep. Akin, W. Todd [R-MO-2]	R · MO		Jan 31, 2007
Rep. Flake, Jeff [R-AZ-6]	R · AZ		Jan 31, 2007

Cosponsor	Party / State	Role	Date Joined
Rep. Kingston, Jack [R-GA-1]	R · GA		Jan 31, 2007
Rep. Carter, John R. [R-TX-31]	R · TX		Feb 5, 2007
Rep. Franks, Trent [R-AZ-2]	R · AZ		Feb 5, 2007
Rep. Keller, Ric [R-FL-8]	R · FL		Feb 5, 2007
Rep. Weldon, Dave [R-FL-15]	R · FL		Feb 5, 2007
Rep. Hall, Ralph M. [R-TX-4]	R · TX		Feb 6, 2007
Rep. Lewis, Jerry [R-CA-41]	R · CA		Feb 6, 2007
Rep. Baker, Richard H. [R-LA-6]	R · LA		Feb 8, 2007
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		Feb 8, 2007
Rep. Duncan, John J., Jr. [R-TN-2]	R · TN		Feb 8, 2007
Rep. Hunter, Duncan [R-CA-52]	R · CA		Feb 8, 2007
Rep. Miller, Gary G. [R-CA-42]	R · CA		Feb 8, 2007
Rep. Tiahrt, Todd [R-KS-4]	R · KS		Feb 12, 2007
Rep. Thornberry, Mac [R-TX-13]	R · TX		Feb 15, 2007
Rep. Hoekstra, Peter [R-MI-2]	R · MI		Feb 28, 2007
Rep. Bilirakis, Gus M. [R-FL-9]	R · FL		Mar 9, 2007
Rep. Bilbray, Brian P. [R-CA-50]	R · CA		Apr 17, 2007
Rep. Issa, Darrell E. [R-CA-49]	R · CA		May 7, 2007
Rep. Boozman, John [R-AR-3]	R · AR		May 9, 2007
Rep. Gilchrest, Wayne T. [R-MD-1]	R · MD		Jun 11, 2007
Rep. Wamp, Zach [R-TN-3]	R · TN		Jun 18, 2007
Rep. Bishop, Rob [R-UT-1]	R · UT		Jul 17, 2007
Rep. Lucas, Frank D. [R-OK-3]	R · OK		Sep 10, 2007
Rep. Fallin, Mary [R-OK-5]	R · OK		Sep 17, 2007
Rep. Brown-Waite, Ginny [R-FL-5]	R · FL		Sep 24, 2007
Rep. Lamborn, Doug [R-CO-5]	R · CO		Oct 9, 2007
Rep. Alexander, Rodney [R-LA-5]	R · LA		Oct 23, 2007
Rep. Broun, Paul C. [R-GA-10]	R · GA		Feb 6, 2008
Rep. Wittman, Robert J. [R-VA-1]	R · VA		Feb 14, 2008
Rep. Barrett, J. Gresham [R-SC-3]	R · SC		Apr 15, 2008
Rep. Kline, John [R-MN-2]	R · MN		Apr 23, 2008

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 4, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
110 S 1025	Related bill	<b>Mar 29, 2007:</b> Read twice and referred to the Committee on Finance.

Fair Tax Act of 2007 - Repeals the income tax, employment tax, and estate and gift tax. Redesignates the Internal Revenue Code of 1986 as the Internal Revenue Code of 2007.

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 2009, 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 FY2011. Establishes in the Department of the Treasury: (1) an Excise Tax Bureau to administer excise taxes not administered by the Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF); and (2) a Sales Tax Bureau to administer the national sales tax.

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### **Actions Timeline**

- **Jan 4, 2007:** Introduced in House
- **Jan 4, 2007:** Referred to the House Committee on Ways and Means.