HR 1040

Freedom Flat Tax Act

Congress: 111 (2009–2011, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Feb 12, 2009
Current Status: Referred to House Rules
Latest Action: Referred to House Rules (Feb 12, 2009)
Official Text: https://www.congress.gov/bill/111th-congress/house-bill/1040

Sponsor

Name: Rep. Burgess, Michael C. [R-TX-26]
Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Rob [R-UT-1]	R · UT		Feb 23, 2009
Rep. Hall, Ralph M. [R-TX-4]	R · TX		Feb 23, 2009
Rep. Blackburn, Marsha [R-TN-7]	R · TN		Mar 4, 2009
Rep. Forbes, J. Randy [R-VA-4]	R · VA		Apr 21, 2009

Committee Activity

Committee	Chamber	Activity	Date
Rules Committee	House	Referred To	Feb 12, 2009
Ways and Means Committee	House	Referred To	Feb 12, 2009

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
111 S 963	Related bill	**May 4, 2009:** Read twice and referred to the Committee on Finance.

Summary (as of Feb 12, 2009)

Freedom Flat Tax Act - Amends the Internal Revenue Code to authorize an individual or a person engaged in business activity to make an irrevocable election to be subject to a flat tax (in lieu of the existing tax provisions) of 19% for the first two years after an election is made, and 17% thereafter.

Calculates taxable income for individual taxpayers by subtracting a basic standard deduction and an additional standard deduction for each dependent from the total of wages, retirement distributions, and unemployment compensation. Defines "business taxable income" to mean gross active income reduced by the cost of certain business inputs.

Imposes an employer tax on the value of excludable compensation provided to employees not engaged in business activity of 19% for the first two years after an election is made under this Act and 17% thereafter.

Repeals the estate, gift, and generation-skipping transfer taxes.

Requires a two-thirds vote of the House of Representatives or the Senate to increase the flat tax rate proposed by this Act or to reduce the amount of the standard deduction or business-related deductions allowed by this Act.

Actions Timeline

- **Feb 12, 2009:** Introduced in House
- **Feb 12, 2009:** Referred to House Ways and Means
- **Feb 12, 2009:** 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.
- **Feb 12, 2009:** Referred to House Rules

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