



AMERICANS
for **TAX REFORM**

Grover G. Norquist
President

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ATR MAY RATE A VOTE AGAINST H.R. 6594, TAX HIKE PLUS 9/11 HEALTH BILL

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This weekend, the U.S. House will be considering H.R. 6594, a bill which would increase taxes by approximately \$10 billion over ten years. Because this bill is a net tax hike, ATR MAY RATE it in our annual “Hero of the Taxpayer” scorecard.

H.R. 6594 creates new federal entitlement programs for 9/11 workers related to health monitoring and treatments, and expands eligibility for the 9/11 compensation fund.

Unfortunately, this new federal spending is paid for with a \$10 billion tax hike. Specifically:

- The codification of the “economic substance doctrine,” an Orwellian concept whereby a business cannot seek legal tax avoidance strategies without running afoul of the IRS
- Penalties for “underpayments” related to this “doctrine”
- Limitation on tax treaty benefits for certain deductible items
- A gimmick that shifts forward the corporate estimated income tax payment date

Because H.R. 6594 is a \$10 billion tax hike, ATR MAY RATE a vote against the bill.

ATR MAY RATE A VOTE AGAINST H.R. 6594

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