



# AMERICANS *for* TAX REFORM

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Governor Crist  
Florida House of Representatives  
Florida Senate

RE: Opposition to taxes and taxes disguised as "fees"

Dear Governor Crist and Members of the Florida Legislature,

In light of the many proposals to raise taxes currently being floated, I ask you to think of your constituents and oppose all efforts to increase taxes during this economically challenging time.

Some are trying to disguise their tax-hiking ways by reclassifying their effort as raising "fees." However, to qualify as a true "user fee", a charge must meet the following three criteria:

- The charge must be funding a specific service, with no excess going into a general fund;
- the charge must be paid only by those who use that specific government service;
- individuals must have the choice whether to purchase the service from government (and thus pay the fee) or to purchase the service from a private business.

Most of the current "fee hike" proposals fail to pass muster, and are in fact tax increases, and should consequently be rejected.

Your constituents, many of whom are already struggling to make ends meet, are counting on you to make sure that their tax burden does not increase. Increasing their taxes will only add fuel to the fire, and further depress economic activity.

I urge you to stand up for taxpayers and oppose and vote against any and all tax increases. If you have any questions, please contact Rick Watson at 850 591-4770 or [rick@rwatsonandassociates.com](mailto:rick@rwatsonandassociates.com), or Nathan Pick, State Affairs Manager at 202.785.0266 or [npick@atr.org](mailto:npick@atr.org).

Onward,

Grover Norquist  
President  
Americans for Tax Reform