



Americans Deserve the IRS

Individually, Americans do not deserve to be subservient to such a fear-mongering, intimidating and powerful agency as the Internal Revenue Service; but collectively, we do. Let's look at it.

Since the 1791 ratification of our Constitution, until well into the 1920s, federal spending as a percentage of gross domestic product never exceeded 5 percent, except during war. Today federal spending is 25 percent of our GDP. State and local government spending is about 15 percent of the GDP. That means government spends more than 40 cents of each dollar we earn. If we add government's regulatory burden, which is simply a disguised form of taxation, the government take is more than 50 percent of what we produce.



In order to squeeze out of us half of what we produce, a government tax collection agency must be ruthless and able to put the fear of God into its citizens. The IRS has mastered that task. Congress has given it powers that would be deemed criminal if used by others. For example, the Constitution's Fifth Amendment protects Americans against self-incrimination and being forced to bear witness against oneself. That's precisely what one does when he is compelled to sign his income tax form. However, a Fifth Amendment argument can't be used as a defense in a court of law. The IRS will counter that you voluntarily provided the information on your tax return.

If you're in debt to Bank of America, Wells Fargo or any other private creditor, in order for it to garnish your wages as a means of collecting debt, it must first get a court order. By contrast, the IRS can garnish your wages without having to get a court order first. If your employer doesn't obey the IRS and send it a portion of your wages, he will be held accountable for what you owe. At the minimum, some IRS collection procedures violate one of the basic tenets of the rule of law — namely, the law of the land applies equally to individuals (and other private entities) and the government (and its officials and agents).

Our Founding Fathers feared the emergence of an agency such as the IRS and its potential for abuse. That's why they gave us Article 1, Section 9 of the Constitution, which reads: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken." A capitation is a tax placed directly on an individual. That's what an income tax is. The founders feared the abuse and the government power inherent in a direct tax. In Section 8 of Article 1, they added, "But all Duties, Imposts and Excises shall be uniform throughout the United States." These protections the founders gave us were undone by the Progressive era's 16th Amendment, which reads, "The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."



Written by [Walter E. Williams](#) on May 29, 2013

If federal spending were only 5 percent of our GDP (\$750 billion) — instead of 25 percent (\$3.8 trillion) — there would be no need for today's oppressive and complicated tax system. You might ask, "How could we be a great nation without all the government spending?" When our Constitution was ratified in 1791, we were a weak and poor nation. One hundred forty years later, with federal spending a mere pittance of what it is today, we became the world's richest and most powerful nation. No small part of this miracle was limited and unintrusive government.

The bottom line is that members of Congress need such a ruthless tax collection agency as the IRS because of the charge we Americans have given them. We want what the IRS does — namely, to take the earnings of one American so Congress can create a benefit for some other American. Don't get angry with IRS agents. They are just following orders.

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