



January 28, 2021

The Honorable Rick Scott
United States Senate
716 Hart Senate Office Building
Washington, D.C. 20510

Dear Senator Scott,

On behalf of National Taxpayers Union (NTU), the nation's oldest taxpayer advocacy organization, I write to express our support for S.J.Res. 2, a resolution that adds new taxpayer protections to the Constitution. Included in S.J.Res. 2 is a requirement that all tax and fee increases be approved by a supermajority vote, as well as a Constitutional Amendment to permit a Presidential line item veto to eliminate or reduce appropriations in bills passed by Congress. We believe these important safeguards will better protect taxpayers and help address runaway spending. We are proud to endorse S.J.Res. 2 and encourage all Senators to actively work toward its passage and ratification.

With our national debt rapidly approaching \$30 trillion and calls to spend trillions of dollars on more government programs, many of our fellow Americans are rightly concerned about the fiscal future of the country. It is incumbent on Congress to overhaul how it spends taxpayer dollars, but it is also crucial that every tool in the toolbox be utilized to help right America's fiscal ship. One tool, as you rightly propose, is a constitutional amendment permitting a line-item veto of specific spending appropriations. Such an authorization would help reduce the budget process's built-in biases towards higher top-line numbers and pork-barrel spending used to get bills passed through Congress.

Additionally, creating a supermajority threshold in order to raise taxes or fees will help ease fears that Congress may eventually consider tax increases to finance expensive new government programs. Raising the bar in order to raise taxes effectively takes untenable policies like a 70 percent income tax rate, higher gas tax, and substantially more onerous taxes on businesses off the table entirely. Moreover, a comprehensive supermajority protection against tax increases will help reinforce fiscal discipline and spur economic growth. By restraining the ability to increase tax burdens, this protection will help focus budget policy on its most important task: establishing affordable, sustainable, and efficient spending programs.

These reforms to better protect taxpayers won't be popular among those who wish to expand the size and scope of the federal government. But for those who believe in low taxes, fiscal responsibility, and limited government, this proposal is a welcomed reprieve from the talk of more spending and more taxes.

We are proud to support the S.J.Res. 2. Now, more than ever the Congress must get serious about taxpayer protections and our national debt. We look forward to working with you towards its passage and ratification.

Sincerely,

Brandon Arnold
Executive Vice President