

As a rancher and small business owner, the burden of high taxes and the sheer unfairness and complexity of the tax code are among the principal reasons I ran for elected office. Reducing the tax burden on Northern Californian families and businesses continues to be one of my highest priorities in Congress. A dynamic economy needs entrepreneurship, investment and economic activity to grow and prosper. When taxes are high investment slows, employers stop hiring new workers and give fewer pay raises, and families experience a lower standard of living. Low taxes enable small businesses and entrepreneurs to invest and grow, creating more jobs for American workers and their families, who also are able to keep more of their hard-earned money.

Another key component of a strong and prosperous economy is certainty. Employers are making the plans today for the business environment of tomorrow. But if they expect higher taxes they might not hire new workers or retain the workers they have. Fortunately, Congress took action to prevent a massive tax increase on January 1, 2011, but the tax hike was only postponed for two years. We need permanent tax relief so businesses can have the tax certainty they need to grow, especially as our economy struggles to restore the jobs that have been lost over the last three years.

Finally, I believe it is high time for Congress to seriously pursue fundamental reform of the tax code. The complexity of the current system forces taxpayers to spend a considerable amount of time and money each year just to determine how much they owe. The proliferation of special tax breaks leads to a widespread perception of unfairness, as taxpayers with similar incomes may face very different tax liabilities. Additionally, the U.S. business tax rate is among the highest in the world, creating an incentive for companies to ship jobs overseas to countries with lower tax rates. A tax reform plan similar to the one passed by Congress and President Reagan in 1986 – eliminating narrow tax preferences while reducing tax rates – would make our tax code simpler, fairer, and more conducive to economic growth and international competitiveness. As a start, I support the *Taxpayer Choice Act*, legislation that would offer taxpayers the option to either remain in our current, complex income tax system, with all its tax credits and deductions, or choose a new, alternative, simplified flat-rate tax system that is fairer and more efficient.

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