The Liberal A-SALT on the Trump Economic Boom

The entire working population of America is enjoying the conservative tax-law changes and rate-cuts of the new HR-1 income tax legislation that has been enacted under President Trump, and is now keeping more of their own paychecks (and money) every week. Everyone is happy except the big, progressive, liberal states who apparently are extremely upset by this new law.

So what did four of the most liberal states in the nation do?

While the Congress and administration have been working hard to make America great again, and to restore the dignity and *Rights* of the working man in the middle class, the liberal states have filed a lawsuit in Manhattan New York to try to stop the new law from being implemented by the administration (IRS). This lawsuit will not however, have the legal effect desired by the four states in filing it, as through the filing of this lawsuit and the sworn evidentiary documents filed to support it, they have unintentionally exposed how the liberal, progressive, high, and heavy income-tax states, have been funding their big state-government socialist-welfare state programs on the backs of the other, more conservative and financially responsible states.

So everyone can thank the governors of the four, over-reaching liberal East coast States because they are about to change American history, -- but thankfully, it's not likely to change in the way they have planned.

Here's why:

1. The four liberal (D) States (NY, NJ, CT & MD) have sued the officers of the administration, the United States, and the IRS, to stop the new HR-1 tax law changes from being implemented, because they argue that implementing the elimination of the unlimited SALT deduction, to comply with the new tax law terms and limitations, will disproportionately impact the people of their four states.

2. The four states are apparently selfishly willing to sacrifice the entire nation's economic boom that the HR-1 tax cuts have launched and created, in order to attempt to continue to be able to finance the liberal, progressive profligate spending of the four liberal states legislatures, through the restoration of the unlimited SALT (state and local tax) deduction that has been removed from federal income tax law by the HR-1 legislation.

3. Their sworn supporting documents indirectly prove that the IRS has been unlawfully taxing and prosecuting an un-Constitutional income tax law for over 30 years, for lack of the constitutionally required *geographical uniformity* of the tax imposed by the old 1986 IRC Section 1 (One) statute.

4. The four states lawsuit actually highlights how the high-tax states have abused for 32 years the federal tax policy and law to enrich their state's liberal socialist welfare bureaucracy and programs, on the backs of the other lower-tax, financially responsible, and more conservative (and mostly rural) states.

5. The four liberal states have filed their lawsuit in a cherry-picked Manhattan federal district court looking for victory, when the Constitution requires such a case to go directly to the Supreme Court for resolution under Article III, Section 2, clause 2.

Here's how it happened:

On July 17th, 2018 the four, progressively liberal states of New York, New Jersey, Connecticut and Maryland filed suit in the Southern district court of New York (Manhattan), in Civil Action No: 18-cv-6427 seeking declaratory and injunctive relief to invalidate the new, *uniform* $10,000 **cap** on the federal income tax deduction for all "*state and local taxes*" (hereinafter "SALT").

They argue for a nationwide injunction barring IRS implementation and enforcement of the new law and its *uniform* deduction ($10,000 cap); - and for the restoration of the unlimited SALT deduction present in the 1986 IRC Section 1 – *Tax imposed*", rather than the *uniform* $10,000 cap mandated in the new HR-1 tax law just enacted by Congress last December 22nd, 2017.

The legal implications, under the U.S. Constitution, of this single legal action that has been filed by these four states is so large that it has within it, the inherent power to change the course of American history, and to potentially end the improper internal taxation of the *fruits of labor* of *We the People* by the Infernal Revenue Service.

Of course, if the case is not handled properly by the U.S. Attorney General and Department of Justice, and the other 46 states of the United States who are **not amongst** the plaintiff states (particularly the conservatively-oriented and/or constitutionally-minded states), this legal action also has the potential to completely legally disrupt, and ultimately completely destroy both the voice of We the American People in legally electing our president, and the administration of President Donald Trump.

So this is an article that every conservative, or constitutionally-minded, individual and state in the country should take a deep interest in, because it is literally the future of America as a Republic, and as a *sovereign* nation, that is at issue in this one case.

However, before we analyze and dissect this taxation *Complaint* of the four states, let's first examine the overall political tactics being deployed and utilized by the liberal progressive states to oppose and interfere with President Trump's administration of the federal government, its administrative policies, *Executive Orders,* and now the new tax law (under HR-1).

The liberal progressive political forces in this country learned in the legal actions filed 18 months ago against the Trump administration, opposing President Trump's proposed 90-day immigration travel-ban on travel by all persons from a certain seven countries, where he believed there were

national security issues that existed between countries because of the inability of the U.S government to rely on the travel documents and information that were originating in these countries, where the local governments had been seriously destabilized (or deposed) by terrorists and or revolutionaries in those countries.

To oppose this 90 day travel-ban, the liberal progressive political states of California, Oregon and Hawaii (or groups within those states) cherry-picked liberal courts in those same states to file suit in, and argue in, in front of liberal judges, to win from those cherry-picked liberal courts, nation-wide injunctions against the Trump administration, preventing it from proceeding with their plans and policies that were designed to secure the national security interests of America first, ahead of the immigration interests and *desires* of foreign persons, and apparently, the liberal states.

Now, it didn't matter that the U.S. Constitution clearly gives the federal government all *power* over **foreign** affairs and matters, including foreign *persons* in the U.S. through the *naturalization* process, or, that the states all **ceded** this *power* of governance over foreign affairs ***to*** the federal government upon joining the union; - in order of course, to present a single "face of the nation" to all foreign countries in trade (and immigration), rather than present fifty different faces of fractured law (under each state) for the foreign nations and persons to "play" against one another, and "*game*" the 50 different sets of law to get preferential treatment in one state as opposed to another; - these lower district courts where the original challenges were argued, somehow still managed to find that the plaintiff states had legal standing to interfere in the U.S. immigration policy and they issued nationwide injunctions stopping the *Executive Order* and barring the 90-day travel ban.

Of course, these absurd lower district court holdings and erroneous injunctions against the Trump administration and the 90-day travel-ban were summarily upheld by the ultra-liberal 9th Circuit Court of Appeals, so it was approximately almost a year and a half I believe, about 18 months, where the liberal pro-immigrant states were improperly allowed by the cherry-picked lower courts to interfere with the Trump administration's implementation of the ordered policy change, made under both Constitutional authority and authorizing law.

So we see, that by being allowed to cherry-pick, and sue in, courts in their **<u>own</u>** states, the liberal states are able, if allowed, to interfere with the administration of current policy, and law, to the extent that they are able to disrupt the operation and administration of the federal government for as much as two years.

Now, the success of Donald Trump's entire administration is almost entirely defined by, and hinged upon, the economic boom that is occurring, and has been occurring since the enactment of the new tax law under HR-1.

That is because corporations seek favorable **<u>certainty</u>** in the law before committing to policy changes that are actually meaningful to their business operations, and that is precisely and exactly what has occurred as a result of the tax reductions enacted under the HR-1 legislation. It is specifically the corporate expansion, with raises, bonuses, new hiring, new production, increasing sales, etc. that is creating, and that will sustain, this conservative economic boom

created under President trump. It is all occurring under the ***certainty*** provided to the corporations by new HR-1 tax law – legally and lawfully enacted by Congress.

However, if the lower, liberal, progressive district court of Manhattan New York is allowed to issue a nationwide injunction against the implementation of the new HR-1 tax law (new lower rates, fewer brackets, and a $10,000 SALT deduction cap), that would **remove** the corporate *certainty* about a limited and substantially reduced tax liability, that has created the economic boom all across America; - and replace it with what could only be immediate economic corporate-**un**certainty (concerning the uncertain rate of tax and SALT deduction cap that will ultimately be upheld by the Supreme Court), **but** across **the two years** of time it will take to get to that high court, the uncertainty caused by the *erroneous* district court injunction would most probably **DESTROY** the current economic ***boom***, and leave President Trump more than a little vulnerable in the 2020 election.

Thus the continuation of the current economic boom and expansion, and the continuation of any restoration of either conservative political beliefs within, or a constitutional operation of, the federal government in the United States of America, becomes almost completely dependent upon how this single legal action and case is handled, and initially resolved within the federal courts.

This is therefore information, that every single conservative state, and Attorney General in the conservative states, simply **must** be aware of, and **definitely should react to** in the court by **filing** a pleading **opposing** the four states' claims and arguments**,** while resolution of the action is still pending.

The Constitution trumps this Liberal Scheme

Ok, so now that we understand the tactical strategy being deployed by the four liberal plaintiff states and *progressive* political "*forces that be*", - to interfere with and try to block the successful administration of the government by President Donald Trump by using lower-court ordered injunction to block the enforcement of both policy and law by the Republican administration, let's now examine the nature and substance of the four states' *Complaint* in the New York district court.

First, we should note that U.S. Constitution appears to have foreseen these types of litigation events and situation, where a state (or multiple states), would try to cherry-pick courts and judges in their own state, in order for the state or states to be able to interfere with, or stop completely, the central government from operating or administering to federal law within that state (or all states).

That controlling clause of the U.S. Constitution, made applicable here by the founding fathers' foresight, is Article III, Section 2, clause 2 of the United States Constitution, which plainly and clearly states:

> "In all Cases affecting Ambassadors, other public Ministers and Consuls, **and those** in which **a state shall be a party,** the **supreme Court** shall have **original Jurisdiction**"

By this provision of the Constitution of the United States of America, the federal district courts are entirely **removed** from any and all exercisable *jurisdiction* over the civil action that has been filed by the four plaintiff states, for **lack** of the required *original jurisdiction* of the district court to **both** hear the action and or entertain **any** arguments at all in the matter, because the named plaintiff States of New York, New Jersey, Connecticut, and Maryland have filed their *Complaint* in the **wrong** court, being a district court of New York, instead of the Supreme Court of the United States, as **required** by this clause of the Constitution.

The liberal progressive states must not be allowed any longer to interfere in the administration of the federal government by suing in their own (federal) district courts, and appealing to its own judges, in what can only be described as a *favorable* forum for the state in action designed to advance their own political philosophies (in place of law), being in a court of their own state, with a district court judge who is a citizen of that state and might be inclined to look favorably upon arguments made by his own state government, against the federal government.

By placing the *original jurisdiction* over these types of legal actions where a state is a party to the action, with **only** the Supreme Court, the Constitution limits the ability of the 50 states to appeal to their own, for judgment or relief from federal law or granted power.

Only the Supreme Court is given that *power* at Law through the plain and clear grant of *original jurisdiction* that is given to that court, by this clause of the U.S. Constitution (Article III, Sec. 2, cl. 2).

If the immigration travel-ban suits filed two (2) years ago (and the *sanctuary-city* suits) had been handled properly by the Attorney General (Jeff Sessions), those adverse district and circuit courts rulings would **never** have been able to have been made, as the courts should never have even heard the causes of action that were filed by those states (and state gov't depts), and thus, they would not have been able to improperly interfere for almost two years with the lawful administration of the immigration laws, *Orders*, and authorities of the Trump administration, as they were able to do when the legal actions were **not** properly defended or argued by the apparently impotent U.S. Department of Justice.

Ok, so the plaintiff states sued in the wrong forum (court), because it (the New York Southern district court in Manhattan) is without the constitutionally granted *original jurisdiction* necessary to hear and adjudicate the states' *Complaints.*

But beyond that, what do the four states substantively argue, and support with their attached evidentiary exhibits, in the current action and *Complaint* concerning the removal of the unlimited SALT deduction from the 1986 IRC Section 1 - *Tax imposed*?

The four states have submitted some 140 pages of *Complaint* and empirical data as sworn supporting evidence, that is documented and supported by sworn Affidavit statements of fact that have been made by certain responsible economic officers of the four plaintiff states, that the four states claim shows an unconstitutional *prejudice* against the four plaintiff states within the new HR-1 tax legislation that is brought about by the elimination of the unlimited SALT deduction

therein mandated, and the replacement, newly adopted $10,000 cap on said SALT deduction in all fifty states.

The four liberal plaintiff states argue that an economic analysis of their data shows that the four plaintiff states will be among the hardest hit states in implementing the new HR-1 tax law, and that their states' populations will absorb a greater proportion of the economic "hit" (for various reasons all rooted in the high-tax rates of the states themselves, and completely severed from the federal tax as a *causation* of that high tax-rate in the state), than the populations of the other 46 states.

The four liberal plaintiff states do **not** assess in their *Complaint*, or analyze in their argument pleadings, the end-result of implementing the new tax law and SALT deduction rules across the fifty states, they only plead the argued *prejudicially* **negative** impact that will occur as a result of each state's people **making the transition** necessary from the old law, to initially comply with the new cap mandate. They (the four plaintiff states) do not examine the end-result of complying with the new system that will result under the new law **after** that initial transition is completed and made by every state, they only examine the effects of the *transition* upon themselves.

This of course is a **fatal** error in the states' argument, as it is the **end-result** and resulting new *operation* under the new rules under the new law, all across the fifty states, that the court is required ***to test*** for *constitutionality* ***after*** the initial requirement to comply is obeyed by the fifty states and the new system is in place; - the court does **NOT** "test" the transitional compliance process and period that each state may or may not undergo, to get itself into compliance with the requirements of the new law.

It is akin to arguing that the civil rights statutes of the 1960's (and the anti-slavery statutes of the 1860's) were both **un**constitutional because the Southern states had to absorb a greater impact in complying with the new freed-slave laws, than the Northern states would absorb; - and the Southern states were therefore unconstitutionally *prejudiced* by the new legislation! But that's where almost all of the slaves were located, and where most of the racial *prejudice* was mostly occurring, so of course they would have a greater social and legal change to make within their own states, than the Norther states, in complying. The argument is so *frivolous* it's almost **stupid**. (This article does not assert or argue that there was (or is) no *prejudice* in the Northern states, only comparatively less, which accounts for the different levels of legal impact on each state in complying with the requirements of the new law, **not** any inherent *constitutionally* violative prejudice present in the new legislation).

So, to understand why I say that the four plaintiff states have made a **fatal** error in their "thinking" and in their pleadings that are made in this *Complaint* challenging the elimination of the unlimited SALT deduction, it will be necessary to review and understand the true constitutional historical foundation and application of, and *constitutional* justification for, the federal personal income tax.

Rather than argue these points at Law, I will simply cite the Supreme Court's clear history of controlling precedent on the matter**:**

> "The subject matter of taxation open to the power of the Congress is as comprehensive as that open to the power of the states, though the method of apportionment may at times be different. "The Congress shall have power to lay and collect taxes, duties, imposts and excises." Art. 1, § 8. If the tax is a **direct** one, it **shall be *apportioned*** according to the census or enumeration. If it is a duty, impost, or excise, it **shall be ***uniform*** throughout the United States**. **Together, these classes include every form of tax appropriate to sovereignty.** *Cf. Burnet v. Brooks,* 288 U. S. 378, 288 U. S. 403, 288 U. S. 405; *Brushaber v. Union Pacific R. Co.,* 240 U. S. 1, 240 U. S. 12." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 581

That referenced clause of the U.S. Constitution plainly and clearly states:

> **Article I, Section 8, clause 1**
>
> Congress shall have power to lay and collect Taxes, Duties, Imposts and Excises ...; but all Duties, Imposts and Excises shall be ***uniform*** through the United States.

And the Supreme Court has been consistent in its rulings on the matter of *income tax*, both before and after the adoption of the 16th Amendment:

> "The inherent and fundamental nature and character of a tax is that of a contribution to the support of the government, levied upon the principle of equal and uniform apportionment among the persons taxed, and any other exaction does not come within the legal definition of a 'tax.'" *Pollock v. Farmer's Loan &Trust Co*., 157 U.S. 429, 599 (1895)

> "Whether the tax is to be classified as an "excise" is in truth not of critical importance. If not that, it is an "impost" (*Pollock v. Farmers' Loan & Trust Co*., 158 U. S. 601, 158 U. S. 622, 158 U. S. 625*; Pacific Insurance Co. v. Soble*, 7 Wall. 433, 74 U. S. 445), or a "duty" (*Veazie Bank v. Fenno*, 8 Wall. 533, 75 U. S. 546, 75 U. S. 547; *Pollock v. Farmers' Loan & Trust Co.,* 157 U. S. 429, 157 U.S. 570; *Knowlton v. Moore*, 178 U. S. 41, 178 U. S. 46). **A capitation or other "direct" tax it certainly is not**." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 581-2

> "…**B**y the previous ruling [*Brushaber v Union Pacific R. Co.*] it was settled that the provisions of the Sixteenth Amendment conferred **no new power of taxation** but simply **prohibited** the previous complete and plenary power of income taxation possessed by Congress from the beginning **from being taken out of** the

category of ***indirect*** taxation **to which it inherently belonged** …." **.** *Stanton v. Baltic Mining Co.*, 240 U.S. 103, 112-113 (1916).

"The [income] tax **being an excise**, its imposition **must conform** to the *canon* of ***uniformity***. There has been **no** departure from this requirement. According to the settled doctrine the ***uniformity*** exacted is ***geographical***, not intrinsic. *Knowlton v. Moore, supra,* p. 178 U. S. 83; *Flint v. Stone Tracy Co., supra,* p. 220 U. S. 158; *Billings v. United States,* 232 U. S. 261, 232 U. S. 282; *Stellwagen v. Clum,* 245 U. S. 605, 245 U. S. 613; *LaBelle Iron Works v. United States,* 256 U. S. 377, 256 U. S. 392; *Poe v. Seaborn,* 282 U. S. 101, 282 U. S. 117; *Wright v. Vinton Branch Mountain Trust Bank,* 300 U. S. 440." *Steward Mach. Co. v. Collector*, 301 U.S. 548 (1937), at 583

The tax is uniform **when it operates with the same force and effect in every place** where the subject of it is found. "*Uniformity*" means all property belonging to the same class shall be taxed alike. It does not signify an intrinsic, but simply a ***geographic*, *uniformity*** (*Churchill & Tait v. Conception,* 34 Phil. 969). Uniformity does not require the same treatment; it simply requires reasonable basis for classification.

"There is no safety in allowing the limitation to be adjusted except in strict compliance with the mandates of the constitution, which require its taxation, if imposed by *direct* taxes, to be *apportioned* among the states according to their representation, and, if imposed by ***indirect*** taxes, to be ***uniform*** <u>in *operation*</u> and, so far as practicable, in proportion to their property, <u>equal upon all citizens</u>. Unless the rule of the constitution governs, a majority may fix the limitation at such rate as will not include any of their own number." *Pollock v. Farmer's Loan & Trust Co.*, 157 U.S. 429, 607 (1895)

So the federal income tax is constitutionally authorized as an *indirect* tax under the *enforceable* taxing authorities established by Article I, Section 8, clauses 1 and 18, where the *uniformity* limitation is the constitutional limitation that applies to the tax. That *uniformity* limitation on the taxing power is established in *operational practice* through a *geographical uniformity* of the application of the tax, that results in an absolutely *uniform* imposition, collection and enforcement of the tax, **in each and every state.**

"*Geographical uniformity*" means that as long as the people in each state, within each tax-bracket, are treated the same (*uniformly*) by the law, as the people in that same tax-bracket in every other state, then the constitutionally imposed *uniformity limitation* (on the *indirect* power to tax) is satisfied. This means that in order for a tax, or tax law, to be deemed constitutional by the federal courts, the people of each and every state must be treated by the tax and tax law, in exactly the same way as the people in every other state (within each tax-bracket).

So then, the only real legal question posed, that is legitimately raised by the four plaintiff states in the *Complaint* in the legal action they have filed in the New York district court, is whether or not a flat $10,000 SALT deduction that applies in each and every state, constitutes a *geographically uniform* application of the both the tax and the deductions allowed under it, as *imposed* in the real-world factual *operational practices* undertaken by the federal government to enforce the tax?

The answer of course is so obvious, it again almost makes the asserted question appear stupid, to ask. Of course a flat $10,000 deduction (maximum), that is applicable to and within each and every state, within each and every tax-bracket, to each and every *person,* is **both** *uniform* and *geographically uniform*, in each and every state; and therefore **is *constitutional***.

So the new law must almost be summarily **upheld** by the federal courts on the legal grounds and constitutional basis that it does indeed satisfy the *geographical uniformity* requirement of the *uniformity limitation* that constitutionally applies, and controls in *operation*, the administration and enforcement of the *indirect* taxing powers of Article I, Section 8, where the power to tax *income* arises and originates under the Constitution (not the 16th Amendment).

So, since the new (HR-1) tax law **is** obviously *uniform* in operation, and therefore constitutional. So, what is it then, that the four plaintiff states have actually documented with their evidence and empirical data, showing and alleging a **lack** of the constitutionally required *uniformity* and *geographical uniformity* in the application of the new HR-1 tax law (being evidenced as being different in each of the four plaintiff states sworn evidentiary statements)?

Of course, what the four states have actually documented with their data and sworn Affidavits, is the **un**constitutionally **non-***geographically uniformity*, and **favorable** improper ***prejudice*** **(**for the high-tax plaintiff states) that irrefutably exists within the old 1986 IRC Section 1 – *Tax imposed,* **in violation of the U.S. Constitution.**

The four plaintiff states are of course actually "complaining" about, and have empirically documented the extent of, the **loss** of that **improper** *prejudicial* favoritism that exists in the **old** 1986 income tax law that each of the four plaintiff states will experience, and will ***lose*** in *practice*, as a result of transitioning to the new ***uniform*** $10,000 SALT deduction limitation in the new HR-1 tax law.

The four plaintiff states have presented the data that irrefutably proves for the entire nation that there is **NO constitutionally required** *uniformity* **or** *geographical uniformity* present in the imposition, administration, collection, and enforcement of the old tax law (under the 1986 IRC § 1 – *Tax imposed*), which is now exposed by these four states actions and sworn evidentiary data, as being **completely unconstitutional,** and ***irrefutably*** **so.**

So, the new law must be sustained as a function of the erroneously argued basis for the plaintiff states' claims and *Complaint – i.e.*: a *uniform fixed SALT deduction cap*; which is constitutional; - and the old 1986 tax law is **dangerously exposed**. Thank you, NY, NJ, Maryland, and Connecticut for unintentionally highlighting a constitutionally seditious problem that must be

remedied to the benefit of all fifty states, and We the People, to prevent the on-going enforcement of an unconstitutional tax law (**not** *geographically uniform*) that will continue to subsidize the liberal state operations for as long as it is allowed to exist or be enforced.

However, if the Supreme court does not have to address the old tax law, the court will **not** do so, - in order to avoid the *problem* that results if it does, *i.e.*: the IRS & DOJ can never go to court again under 1986 tax-law to enforce the collection or payment of past-year taxes (1986 thru 2017) in any state in the nation. They (the court) will simply sustain the new HR-1 SALT cap under the *geographical uniformity* Rule, and ignore the *problem* exposed in the old law by the ruling, *i.e.*: the old 1986 tax law is **not** constitutional because it allows (through the unlimited SALT deduction) the various **state** legislatures to determine, instead of the U.S. Congress, how much federal tax that state's people will actually pay to the U.S. Treasury.

Examining California and Texas as examples

If we examine the two states of California and Texas, under the old 1986 law, and the legal effect on the actual rate of tax paid to the United States Treasury under the unlimited SALT deduction that exists therein, we immediately see the obvious constitutional problem, and the true source of the data that has been brought forth by the four plaintiff states as the alleged evidence of the unconstitutional *prejudice* alleged to exist in the new law (or in transitioning to it), which evidence actually documents the **favorable** *prejudice* that exists in the **old** law for the four plaintiff states, and **not** any negative *prejudice* that exists in the new HR-1 tax law.

For instance, the state of California had a 10% personal income tax rate. Texas had 0%. So, when we apply the unlimited SALT deduction to two hypothetical *taxpayers*, one in each state, and both hypothetically in the same 39% tax bracket, what happens?

Well in California we deduct the 10% state tax from the 39% federal tax rate, to arrive at an effective base-rate of federal taxation for this bracket of *persons* in California, of **29%.**

In Texas we deduct 0% and arrive at an effective base-rate of federal taxation for this bracket of *persons* in Texas, of **39%**, which is a full **10% higher** than was calculated for Californians in the same tax-bracket, which is **NOT** *geographically uniform*.

So, what happened to the constitutionally required *geographical uniformity* in the old tax law? That **constitutional requirement** is **completely destroyed** by an **unlimited SALT** deduction in the federal *Tax imposed* of Section 1 of the 1986 IRC**. How has it legitimately existed for 32 years?**

Now admittedly, both hypothetical *person* in the two states, CA & TX, will still get to also deduct their state property and sales taxes that were paid in their state as well, **but** the fundamental **non-*uniform*** differences created by the **substantial** variance of the differing state income tax rates, and corresponding federal deduction amounts under an unlimited SALT, will **never be overcome** by those other, smaller state taxes, which will only vary slightly from state to state, and will **not be sufficient** to make up the 13% base-rate differences in the tax-rates resultant in each state **after** the unlimited SALT state income tax deduction is taken and

included in the calculation of the effective rate of federal taxation imposed in *operational practice*.

In fact, this fundamental difference in the tax rates between the high-tax liberal and progressive states, and the rural lower-tax, conservative and constitutionally-minded states, has allowed the liberal states to keep **more** of the federal tax dollars in their own state, for their **own** legislatures to allocate and spend, rather than the U.S. Congress, effectively compelling the low-tax conservative states to *subsidize* the liberal states' profligate spending, and to shoulder a greater share of the federal tax *burden* than the high-tax states carry, - and thus the conservative states are compelled to "*carry the water*" for those liberal high-tax states, with respect to the funding of the operations of the federal government, which *burdens* are **not** shared *uniformly* or equally by the fifty states under an unlimited SALT deduction, which results in a different effective rate of tax being paid by the people of almost every single state in the nation, where the accumulative amount of the state and local taxes are **all different,** thus resulting in different effective rates of federal tax in *operation* that are paid over to the U.S. Treasury by the people of each state in the union, completely ***destroying*** the constitutionally required *geographical uniformity*. These facts have all now been irrefutably empirically documented by the data and sworn Affidavits that have been submitted by the four plaintiff states in support of their misguided lawsuit. Thank you NY, NJ, Maryland and Connecticut.

So the only real question left then, is "how do we manage to get the high Court to address both legal questions, about both tax laws", *i.e.*: the constitutionality of both the old 1986 IRC Sec. 1 tax law with an unlimited SALT deduction (that is **NOT** constitutional for ***lack*** of *geographical uniformity* in legal effect), **and** the new HR-1 law with the $10,000 SALT cap (that is constitutional because it has ***restored*** the required *geographical uniformity*), instead of addressing just **one** of those legal questions, as posed and challenged within the four states filed *Complaint* ?

Well, it is not just the four plaintiff states that should get to appear and argue and have a "say" in the outcome of this legal action that has been filed by just the four states. It is every state in the nation, **all 50 of them**, that should have a legal "say" in this action, and a *Right* as an affected state, to participate in the action if desired, as an affected party, or to even counter-sue in the action if it better serves the interests of a particular states' people.

And in fact that is what we (as constitutional conservatives) need to make happen. At least one of the low-tax (zero income tax) states (TX, AK, NV, WA, WY, FL, SD, NH, etc.) need to file in the legal action as affected parties to be joined to the action, **opposing** the four plaintiff states' claims that the new HR-1 tax law is **un**constitutional (for **alleged** *lack* of the required *geographical uniformity*); - and **seeking a proper ruling** from the court, instead challenging the *constitutionality* of the **old** 1986 IRC Section 1 – "*Tax imposed*", for exactly the same reason (lack of *geographical uniformity* amongst the 50 states with an unlimited SALT deduction), - as documented by the sworn facts presented within the plaintiff's empirical evidentiary data, already on the evidentiary record of the district court in the action.

In this way the Supreme Court will be compelled to address the constitutionality of both laws, instead of just one, and in upholding the *constitutionality* of the *uniform* $10,000 SALT cap in

the new law, it will have no other choice but to strike down the arbitrary and capricious **non-***uniform* application of the 1986 tax law's unlimited SALT deduction, which the four states have empirically documented is **neither** *uniform* **nor** *geographically uniform* amongst the 50 states in neither its application nor its *comparative* legal effect upon each state with regards to the ultimately differing rates of federal income tax that is paid by the people of each state as a result of the presence of an unlimited SLT deduction in the statutory *Tax-Imposed.*

The Attorney Generals of the conservative zero or low-tax conservative states have a rare legal opportunity here, to protect themselves and their state's people from being taken advantage of financially by the liberal states, who are drowning in red ink and wrongfully demanding subsidization of its profligate spending, and further, to lock the IRS and the DOJ **completely out of their states** over any federal **back**-tax collection alleged owed by their state's people**, for the next 18 years** (*i.e.*: for any federal income tax alleged owed from 1986 through 2017), because the 1986 IRC Section 1 is ***un****constitutional* for ***lack*** of the constitutionally **required** *uniformity* and *geographical uniformity*, which ***lack*** is caused by the unlimited SALT deduction in the 1986 IRC Section 1 – *Tax imposed,* as empirically evidenced.

A conservative, **no** income-tax, State Attorney General could easily file in this case opposing the argument of the four liberal states, and instead arguing for the constitutionality of the new tax law, and against the old tax law, seeking and demanding a ruling from the Supreme Court on the constitutionality of **both** laws with regards to the applicable *geographical uniformity* limitation of the U.S. Constitution; - the new tax law (HR-1) which passes the test, **and** the old tax law (1986 IRC Section 1), which does **not.**

The AG that does this, and wins these easy Supreme Court rulings that will destroy the IRS' ability to go to court to enforce the old 1986 income tax law, for alleged back-taxes owed by any state citizen for tax-years 1986 through 2017, will then be in a position, having **freed** the American People from the transgressions and litigation of the DOJ and IRS (over federal *tax* alleged owed as *income tax*), to be able to run for any political office in the entire nation that they desire to hold, including the President of the United States of America in 2024.

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