

**Bob Dole**



**NEWS**

**FROM:**

**U. S. SENATOR FOR KANSAS**

**SENATE REPUBLICAN LEADER**

FOR IMMEDIATE RELEASE  
WEDNESDAY, AUGUST 4, 1993

CONTACT: Clarkson Hine  
(202) 224-5358

## **RETROACTIVE TAXES**

### **EVEN DRAFT RUSSIAN CONSTITUTION BANS RETROACTIVE TAX INCREASES**

WASHINGTON -- As Congress considers unprecedented retroactive tax rate increases, Senate Republican Leader Bob Dole today disclosed that the draft Constitution of Russia prohibits retroactive taxes.

Article 57 of the draft Constitution of the Russian Federation, approved by the Constitutional Conference on July 12 in Moscow, states "Laws introducing new taxes or causing a deterioration in the position of the taxpayers are not retroactive," (emphasis added).

"Our office is getting more calls about the retroactive tax increases than any other issue related to the Clinton tax plan," Dole said. "These tax hikes won't just be hitting the so-called rich, they're going to hit a lot of small businessmen and women who create jobs in America. People simply can't believe that the U.S. government can go back and tax income earned more than seven months ago. It's bad policy, people think it's ridiculous, and I wouldn't be surprised to see Congress repealing this unprecedented tax provision in the near future if the Clinton plan prevails.

"Perhaps it's time for President Clinton to call Russian President Boris Yeltsin, to learn about how even the Russian government plans to ban retroactive tax increases," Dole added.

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## RETROACTIVE TAX UPDATE

### WHITE HOUSE DAMAGE CONTROL CAN'T MAKE RETROACTIVE RATE INCREASE LOOK GOOD

The White House damage control machine is working overtime. Stung by criticism of the Clinton plan's retroactive tax increases, the Administration is at the last minute offering extra time to pay for people hit by the retroactive tax burden. But that doesn't make this policy any better. It's bad policy, and most people tell me they think it's ridiculous.

The Treasury Department is even pointing to other tax increases as far back as 1917 that they claim were also retroactive. That's pretty desperate, going back to 1917. Most, if not all of these, were temporary wartime surtaxes, imposed during the critical times America faced during World War I, World War II, the Korean War and the Vietnam War. Now, the Clinton Administration may like you to believe otherwise, but there's a big difference between a temporary wartime surtax, and a permanent peacetime tax rate increase.

But the Clinton Administration's spin control can't change the fact that its permanent retroactive tax rate increases are a terrible idea -- it's bad policy, whether it's been done before or not. It's such a bad idea, that even Article 57 of the new draft Russian Constitution bans retroactive tax increases. And let me tell you, if there's one thing that has infuriated callers to my office is this unfair retroactive provision. And they don't like it, whether they are affected by it, or not.

### Self-Employed, Small Businesses Don't Support Clinton Plan

But, if we're going to split hairs, let me add my two cents worth. The President last night claimed that the National Association of the Self-Employed supports his plan. Today, the N.A.S.E. spoke up for itself, and said that it "does not support the bill." And a coalition of small businesses also came forward today to make it clear that they do not support the Clinton tax plan. These are the businesses that are creating most of the new jobs in America -- they're the last people we should be hitting with the new taxes in America.

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Remarks delivered on Senate floor, approximately 5:45 PM edt.



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