

MEMORANDUM

9/19/86 Fri 15:46:53

TO: ROBERT LEWIS  
FROM: FRED PANZER  
SUBJECT: JOHN DUNCAN LETTER

---

Here's a fine example of the support given by Citizens for Tax Justice in the latest go round on the excise issue.

As you know, we encouraged a hand delivered distribution to all Members of Ways & Means and Senate Finance, and you've seen a copy of David Wilhelm's fine letter.

Apparently John Duncan thinks highly of it too. He's inserted it in the Congressional Record, and in his reply to Wilhelm reaffirms his opposition to raise the cigarette tax for reconciliation purposes.

Attachment  
cc: William Kloepper  
Peter Sparber  
12.55

TI18210328

JOHN J. DUNCAN  
20 DISTRICT, TENNESSEE

2300 RAYBURN HOUSE OFFICE BUILDING  
PHONE: (AREA CODE 202) 225-8439

COUNTIES:  
BLOUNT  
ENOX  
LOUDON  
MCMINN  
MONROE  
POLK

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

September 16, 1986

WAYS AND MEANS  
COMMITTEE

Ranking Minority Member

JOINT COMMITTEE  
ON TAXATION

Mr. David Wilhelm  
Executive Director  
Citizens for Tax Justice  
1313 L Street, N.W.  
Washington, D.C. 20005

Dear Mr. Wilhelm:

Thank you for your good letter in which you express the opposition of CTJ to increased tobacco excise taxes.

I share your views wholeheartedly, and will oppose any move during the Committee on Ways and Means reconciliation process to add additional taxes on tobacco.

Further, I have taken the liberty of including your letter in the Congressional Record in order to share your comments with other Members who are interested in this issue.

Sincerely,



JOHN J. DUNCAN  
Member of Congress

JJD/pa

TI18210329



September 12, 1986

Citizens for Tax Justice

**OFFICERS**

Ira Arlook, President  
The Public Interest Campaign  
Gerald W. McEntee,  
Vice President  
American Federation of State,  
City and Municipal Employees  
William Fulton, Secretary  
National Council of Senior Citizens  
John Sweeney, Treasurer  
Service Employees  
International Union

**BOARD OF DIRECTORS**

Virginia Abbott  
League of Women Voters  
Morton Bahr  
Communications Workers  
of America  
Owen Bleber  
International Union, UAW  
Al Bilik  
Public Employee Department,  
AFL-CIO  
Kenneth T. Blaylock  
American Federation of  
Government Employees  
Jeff Blum  
Pennsylvania Public Interest  
Campaign  
William Bywater  
International Union of Electronic  
Workers, IUE  
Steve Brobeck  
Federation of America  
Joan Claybrook  
Public Citizen  
Bob Creamer  
Illinois Public Action Council  
John DeConcini  
Bakers, Confectionary and  
Tobacco Workers  
Larry Dugan  
International Union of  
Operating Engineers  
Jeff Egan  
Washington Action Coalition  
Faith Evans  
Office for Church in Society,  
United Church of Christ  
Robert Georgine  
Building and Construction Trades  
Department, AFL-CIO  
Lanny Goldberg  
America's Reform Association  
Elena Hanggi  
ACORN  
Benjamin Hooks  
National Association for the  
Advancement of Colored People  
Blair Horner  
Public Interest Research Group  
Lane Kirkland  
AFL-CIO  
Carolyn Lucas  
Massachusetts Fair Share  
Jane Perkins  
New Populist Forum  
Howard Samuel  
Industrial Union Department,  
AFL-CIO  
Albert Shanker  
American Federation of Teachers  
Tom Swan  
United States Student Association  
Linda Tarr-Whelan  
National Center on  
Policy Alternatives  
William Winspinger  
International Association  
of Machinists

**STAFF**

David C. Wilhelm  
Executive Director  
Robert S. McIntyre  
Director, Federal Tax Policy  
Fritz Wleeking  
Organizing Director  
Edward R. Meyers  
Program Director  
Jeff Spinner  
Policy Analyst  
John Anzalone  
Legislative Analyst  
Veronica Gibson  
Office Manager

1313 L Street NW  
Washington, DC 20005  
(202) 898-3369

Dear Ways and Means Committee Member:

I am writing today to urge you to vote against a proposal to raise the federal cigarette tax as a vehicle to meet revenue targets of the FY 1987 budget resolution.

The principle of fairness--the idea that profitable corporations and wealthy individuals should bear their fair share of the federal tax burden--has been the driving force behind the campaign for federal tax reform.

The federal tax on cigarettes, like all taxes based on consumption, flies in the face of the principle of fairness. It hits hardest those people who are least able to pay--the poor, minorities, and the elderly.

The data on this point, compiled from the Bureau of Labor Statistics's most recent Consumer Expenditure Survey, are compelling:

- As a share of household income, the federal cigarette tax burden is 6 times greater for households in the bottom 20 % than for the households in the top 20 %.
- As a share of total income, households headed by persons 65 or older pay 2 1/2 times the amount of cigarette taxes than the richest 20% of all households pay.
- As a share of total income, households with a single parent and at least one child under the age of eighteen pay three times the amount of cigarette taxes than the richest 20% of all households pay.

The federal deficit is a problem that demands swift corrective action. But no one could possibly argue that the cause of the deficit can be traced to reduced taxes on the poor! Indeed, the past few years have seen both skyrocketing deficits and skyrocketing taxes on the poor. The solution to the deficit must be found elsewhere--in the resurrection and continued application of the principle of fairness.

This year's tax reform bill gives some long overdue relief to those families that were being taxed into poverty--or deeper into poverty--under our current system. Now is not the time to raise the type of tax that would offset this badly needed relief.

We urge you to reject the proposal to raise federal cigarette taxes. Thank you for consideration of our views.

Sincerely,

A handwritten signature in cursive script that reads "David Wilhelm". The signature is written in black ink and is positioned above the printed name and title.

David Wilhelm  
Executive Director

MEMORANDUM

9/19/86 Fri 15:46:53

TO: ROBERT LEWIS  
FROM: FRED PANZER  
SUBJECT: JOHN DUNCAN LETTER

---

Here's a fine example of the support given by Citizens for Tax Justice in the latest go round on the excise issue.

As you know, we encouraged a hand delivered distribution to all Members of Ways & Means and Senate Finance, and you've seen a copy of David Wilhelm's fine letter.

Apparently John Duncan thinks highly of it too. He's inserted it in the Congressional Record, and in his reply to Wilhelm reaffirms his opposition to raise the cigarette tax for reconciliation purposes.

Attachment  
cc: William Kloepper  
Peter Sparber  
12.55

TI18210328

JOHN J. DUNCAN  
20 DISTRICT, TENNESSEE

2300 RAYBURN HOUSE OFFICE BUILDING  
PHONE: (AREA CODE 202) 225-8439

COUNTIES:  
BLOUNT  
ENOX  
LOUDON  
MCMINN  
MONROE  
POLK

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

September 16, 1986

WAYS AND MEANS  
COMMITTEE

Ranking Minority Member

JOINT COMMITTEE  
ON TAXATION

Mr. David Wilhelm  
Executive Director  
Citizens for Tax Justice  
1313 L Street, N.W.  
Washington, D.C. 20005

Dear Mr. Wilhelm:

Thank you for your good letter in which you express the opposition of CTJ to increased tobacco excise taxes.

I share your views wholeheartedly, and will oppose any move during the Committee on Ways and Means reconciliation process to add additional taxes on tobacco.

Further, I have taken the liberty of including your letter in the Congressional Record in order to share your comments with other Members who are interested in this issue.

Sincerely,



JOHN J. DUNCAN  
Member of Congress

JJD/pa

TI18210329



September 12, 1986

Citizens for Tax Justice

**OFFICERS**

Ira Arlook, President  
The Public Interest Campaign  
Gerald W. McEntee,  
Vice President  
American Federation of State,  
City and Municipal Employees  
William Fulton, Secretary  
National Council of Senior Citizens  
John Sweeney, Treasurer  
Service Employees  
International Union

**BOARD OF DIRECTORS**

Virginia Abbott  
League of Women Voters  
Morton Bahr  
Communications Workers  
of America  
Owen Bleber  
International Union, UAW  
Al Bilik  
Public Employee Department,  
AFL-CIO  
Kenneth T. Blaylock  
American Federation of  
Government Employees  
Jeff Blum  
Pennsylvania Public Interest  
Campaign  
William Bywater  
International Union of Electronic  
Workers, IUE  
Steve Brobeck  
Federation of America  
Joan Claybrook  
Public Citizen  
Bob Creamer  
Illinois Public Action Council  
John DeCondini  
Bakers, Confectionary and  
Tobacco Workers  
Larry Dugan  
International Union of  
Operating Engineers  
Jeff Egan  
Washington Action Coalition  
Faith Evans  
Office for Church in Society,  
United Church of Christ  
Robert Georgine  
Building and Construction Trades  
Department, AFL-CIO  
Lanny Goldberg  
America's Tax Reform Association  
Elena Hanggi  
ACORN  
Benjamin Hooks  
National Association for the  
Advancement of Colored People  
Blair Horner  
Public Interest Research Group  
Lane Kirkland  
AFL-CIO  
Carolyn Lucas  
Massachusetts Fair Share  
Jane Perkins  
New Populist Forum  
Howard Samuel  
Industrial Union Department,  
AFL-CIO  
Albert Shanker  
American Federation of Teachers  
Tom Swan  
United States Student Association  
Linda Tarr-Whelan  
National Center on  
Policy Alternatives  
William Winspinger  
International Association  
of Machinists

**STAFF**

David C. Wilhelm  
Executive Director  
Robert S. McIntyre  
Director, Federal Tax Policy  
Fritz Wleeking  
Organizing Director  
Edward R. Meyers  
Program Director  
Jeff Spinner  
Policy Analyst  
John Anzalone  
Legislative Analyst  
Veronica Gibson  
Office Manager

1313 L Street NW  
Washington, DC 20005  
(202) 898-3369

Dear Ways and Means Committee Member:

I am writing today to urge you to vote against a proposal to raise the federal cigarette tax as a vehicle to meet revenue targets of the FY 1987 budget resolution.

The principle of fairness--the idea that profitable corporations and wealthy individuals should bear their fair share of the federal tax burden--has been the driving force behind the campaign for federal tax reform.

The federal tax on cigarettes, like all taxes based on consumption, flies in the face of the principle of fairness. It hits hardest those people who are least able to pay--the poor, minorities, and the elderly.

The data on this point, compiled from the Bureau of Labor Statistics's most recent Consumer Expenditure Survey, are compelling:

- As a share of household income, the federal cigarette tax burden is 6 times greater for households in the bottom 20 % than for the households in the top 20 %.
- As a share of total income, households headed by persons 65 or older pay 2 1/2 times the amount of cigarette taxes than the richest 20% of all households pay.
- As a share of total income, households with a single parent and at least one child under the age of eighteen pay three times the amount of cigarette taxes than the richest 20% of all households pay.

The federal deficit is a problem that demands swift corrective action. But no one could possibly argue that the cause of the deficit can be traced to reduced taxes on the poor! Indeed, the past few years have seen both skyrocketing deficits and skyrocketing taxes on the poor. The solution to the deficit must be found elsewhere--in the resurrection and continued application of the principle of fairness.

This year's tax reform bill gives some long overdue relief to those families that were being taxed into poverty--or deeper into poverty--under our current system. Now is not the time to raise the type of tax that would offset this badly needed relief.

We urge you to reject the proposal to raise federal cigarette taxes. Thank you for consideration of our views.

Sincerely,

A handwritten signature in cursive script that reads "David Wilhelm". The signature is written in black ink and is positioned above the printed name and title.

David Wilhelm  
Executive Director