

# Senate Joint Memorial 2

Sponsored by Senator GEORGE (Presession filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Urges President and Congress to end double taxation on United States citizens living abroad.

## JOINT MEMORIAL

To the President of the United States and the Senate and the House of Representatives of the United States of America, in Congress assembled:

We, your memorialists, the Seventy-seventh Legislative Assembly of the State of Oregon, in legislative session assembled, respectfully represent as follows:

Whereas the United States, the world's most economically powerful nation, also has the world's largest and most chronic international trade deficit; and

Whereas the United States Government Accountability Office and the President's Export Council have issued several reports since double taxation on Americans living abroad was first introduced in the United States in 1962 that concluded that this unique form of double taxation was not only going to continue hurting United States exports efforts but also was going to lead to ever greater losses of jobs at home and abroad; and

Whereas since 1976 the United States has had trade deficits that have reached the cumulative sum of more than \$7.5 trillion, with this deficit continuing to grow at a rate of more than \$1.5 billion per day; and

Whereas the United States now has the smallest percentage of its population living abroad of any member country of the Organisation for Economic Co-operation and Development; and

Whereas the United States Government Accountability Office and the President's Export Council have already advised on several occasions that getting rid of this uniquely American double taxation innovation would be a great benefit for United States trade and for job creation for Americans at home and abroad; and

Whereas President Barack Obama has pledged to try to increase the amount of United States exports in the coming years; and

Whereas President Barack Obama also made a campaign pledge in 2008 to Americans living overseas that he would give them back a level playing field in world markets; now, therefore,

### **Be It Resolved by the Legislative Assembly of the State of Oregon:**

(1) That we, the members of the Seventy-seventh Legislative Assembly, urge the President and Congress:

(a) To abandon the current United States practice of subjecting Americans living overseas to an uncompetitive double taxation obligation, based upon United States citizenship;

(b) To allow Americans living overseas once again to have full competitive equality with citizens of every other trading nation of the world in all of the market places of the world; and

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 (c) To begin the legislative work necessary to eliminate this self-destructive, citizenship-based  
2 tax at the earliest possible opportunity to facilitate the President's noble objectives to increase  
3 United States exports, create new jobs and strengthen the economy in the coming years.

4 (2) A copy of this memorial shall be sent to the President of the United States, to the Senate  
5 Majority Leader, to the Speaker of the House of Representatives and to each member of the Oregon  
6 Congressional Delegation.

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