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If Rep. Rahm Emanuel wants to understand why the tax code is so complicated and difficult to comply with, he need only look in the mirror.

Between tax years 1995 and 2000, during which time Rep. Emanuel worked at the other end of Pennsylvania Avenue, the instruction booklet for the 1040 tax form grew by 33 pages and the time to complete the return skyrocketed nearly 30%.

Nor does Rep. Emanuel seem willing to face the fact that the top 1% of taxpayers, those with adjusted gross incomes of \$292,913 or more, paid 33.9% of all personal income taxes collected in tax year 2001. Rather than “simplifying” the tax code as he suggests, where Washington picks winners and losers, Congress should pass the FairTax. The FairTax is a national retail sales tax that provides rebates to families for necessity purchases. The House version sponsored by Rep. John Linder has 40 co-sponsors and Sen. Saxby Chambliss has introduced the bill in the Senate.

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