Government
Government

The repose of nations cannot be secure without arms, armies cannot be maintained without pay, nor can the pay be produced except by taxes.

— Tacitus

Taxation is the legitimate support of government.

— Louis Adolphe Thiers

The revenue of the state is the state.

— Edmund Burke

Public works are not accomplished by the miraculous power of a magic wand. They are paid for by funds taken away from the citizens.

— Ludwig von Mises

They [the Government] have no money except what they take in taxes from men like you and me.

— Graham Greene

(Movie version of Our Man in Havana)

The point to remember is that what the government gives it must first take away.

— John Strider Coleman

The government has nothing to give to anybody that it doesn’t first take from someone else.

— Henry Hazlitt
For people who pay no income tax, general government is practically a free good. They embrace higher taxes and more government spending, because someone else seems to be paying for it.

— Stephen J. Entin

You cannot legislate the poor into freedom by legislating the wealthy out of freedom. What one person receives without working for, another person must work for without receiving. The government cannot give to anybody anything that the government does not first take from somebody else. When half of the people get the idea that they do not have to work because the other half is going to take care of them, and when the other half gets the idea that it does no good to work because somebody else is going to get what they work for, that my dear friend, is about the end of any nation. You cannot multiply wealth by dividing it.

— Adrian Rogers

In general, the art of government consists of taking as much money as possible from one class of citizens to give to the other.

— Voltaire

The same government that requires a taxpaying citizen to document every statement on his tax return decrees that questioning a welfare applicant demeanes and humiliates him.

— Ronald Reagan

When you listen to tax-cut rhetoric, remember that giving one class of taxpayer a “break” requires — now or down the line — that an equivalent burden be imposed on other parties. In other words, if I get a break, someone else pays. Government can’t deliver a free lunch to the country as a whole. It can however, determine who pays for lunch.

— Warren Buffett

The government is mainly an expensive organization to regulate evildoers, and tax those who behave; government does little for fairly respectable people except annoy them.

— Edgar W. Howe
The tax system touches more people in this country than any other part of the government or our laws. The loss of confidence in its integrity is the loss of confidence in the government itself.

— B. John Williams

If, from the more wretched parts of the old world, we look at those which are in an advanced stage of improvement, we still find the greedy hand of government thrusting itself into every corner and crevice of industry, and grasping the spoil of the multitude. Invention is continually exercised, to furnish new pretenses for revenues and taxation. It watches prosperity as its prey and permits none to escape without tribute.

— Thomas Paine

[All governments must have a regard not only for what the people are able to bear, but what they are willing to pay, and the manner in which they are willing to pay, without being provoked to a rebellion.

— Henry Fox

The real cost of government is measured by what government spends, not by the receipts labeled taxes. The goods and services it buys are not available for other use.

— Milton Friedman

Government expands to absorb revenue and then some.

— Tom Wicker

New Hampshire has always been cheap, mean, rural, small-minded, and reactionary. It’s one of the few states in the nation with neither a sales tax nor an income tax. Social services are totally inadequate there, it ranks at the bottom in state aid to education — the state is literally shaped like a dunce cap — and its medical assistance program is virtually nonexistent. Expecting aid for the poor there is like looking for an egg under a basilisk . . . . The state encourages skinflints, cheap-skates, shutwallets, and pinched little joykillers who move there as a tax refuge to save money.

— Alexander Theroux
It is a good thing that we do not get as much government as we pay for.
— Will Rogers

The state has grown used to treating its taxpayers as a farmer treats his cows, keeping them in a field to be milked.
— James Dale Davidson and Lord William Rees-Mogg

Milk the cow, but do not pull off the udder.
— Old Greek Proverb

[T]ax reform consists of more than changes in those items that are called taxes. The real cost of government — the total tax burden — equals what government spends plus the cost to the public of complying with government mandates and regulations and of calculating, paying and taking measures to avoid taxes. Currently, this burden, at federal, state and local levels combined, exceeds half of national income: 40 percent in direct spending, and more than 10 percent in indirect costs. Anything that reduces that real cost — lower government spending, elimination of costly regulations on individuals or businesses, simplification of explicit taxes — is a tax reform.
— Milton Friedman

Tax reform is taking the taxes off things that have been taxed in the past and putting taxes on things that haven’t been taxed before.
— Art Buchwald

The trouble with comprehensive tax reform is that it would be a vast project that would plunge the country into two years of furious, all-consuming debate. In that time, nothing else would get done.
— David Frum

[M]odern taxation or tax making in its most characteristic aspect is a group contest in which powerful interests vigorously endeavor to rid themselves of present or proposed tax burdens. It is, first of all, a hard game in which he who trusts wholly to economics, reason, and justice, will in the end retire beaten and disillusioned.
— T.S. Adams
It should be the policy of governments . . . never to lay such taxes as will inevitably fall on capital; since by so doing, they impair the funds for the maintenance of labor, and thereby diminish the future production of the country.

— David Ricardo

Logic and taxation are not always the best of friends.

— James C. McReynolds

Lobbyists act to promote tax changes that benefit their clients, to oppose tax changes that harm their clients, to challenge tax changes that help their clients’ competitors, and to advocate tax changes that harm their client’s competitors. All this activity is directed toward Congress.

— Franklin L. Green

A sound tax system . . . [is] a system that the public views as correct and is willing to support, allowing it to remain stable without constant churning and tinkering by government.

— Lawrence A. Hunter and Stephen J. Entin

Do senators introduce tax bills because the tax system is a mess, or is the tax system a mess because senators introduce tax bills?

— Martin A. Sullivan

Congress’s decisions with respect to tax policy do not always fit a neat and logical pattern. Sometimes they are even influenced by less-than-objective forces.

— Stephen Reinhardt

It took 25 years in the tax business for your correspondent to understand that the phrase “tax policy” means the government forgoing tax it really ought to be collecting.

— Lee A. Sheppard

They [the members of Congress] have established a system remarkable for its complexity and vexatiousness. They have rendered taxation as mischievous and depressing as a perverted ingenuity could make it.

— The New York Times
[T]he tax code is the single greatest source of lobbying activity in Washington.

— Dick Armey

It is logically impossible for the tax law to attain stable equilibrium so long as Congress keeps responding to special interests’ demands to “level the playing field.” In this area, there is no such thing as a “level playing field:” tax topography is in the eye of the beholder.

— J. Mark Iwry

The tax on capital gains directly affects investment decisions, the mobility and flow of risk capital . . . the ease or difficulty experienced by new ventures in obtaining capital and thereby the strength and potential for growth in the economy.

— John F. Kennedy

I don’t think that cutting the capital gains tax contributed one iota to our economy. There is nothing that I have seen anywhere in my entire experience of some decades that suggests to me it increased our savings rate by one iota or increased our investment rate by one iota, and I am told that there’s a lot of academic research that would tend to support that, but leaving the academic research aside, that’s my experience.

— Robert E. Rubin

When I chaired the appropriations committee, I saw the poor. And when I chaired the tax committee, I saw the rich.

— Gordy Voss

What at first was plunder assumed the softer name of revenue.

— Thomas Paine

A great civilization is not conquered from without until it has destroyed itself from within. The essential cause of Rome’s decline lay in her people, her morals, her class struggle, her failing trade, her bureaucratic despotism, her stifling taxes, her consuming wars.

— William Durant
There is no art which one government sooner learns from another than that of draining money from the pockets of the people.
— Adam Smith

No country ever takes notice of the revenue laws of another.
— Lord Mansfield

We should not interfere in any other country’s decision about how to structure its own tax system when that system does not serve as an obstacle to enforcing our own tax laws.
— Paul H. O’Neill

So inscrutable is the arrangement of causes and consequences in this world that a two-penny duty on tea, unjustly imposed in a sequestered part of it, changes the condition of all its inhabitants.
— Thomas Jefferson

The art of taxation consists in so plucking the goose as to obtain the largest possible amount of feathers with the least possible amount of hissing.
— Jean Baptiste Colbert
(attributed)

Q. Are we EVER going to have a federal tax system that regular people can understand?
A. Our top political leaders have all voiced strong support for this idea.
Q. So you’re saying it will never happen?
A. Right.
— Dave Barry

I make a fortune from criticizing the policy of the government, and then hand it over to the government in taxes to keep it going.
— George Bernard Shaw

We don’t do tax policy in this country anymore, we do tax politics.
— Christopher Bergin
My position is this — I repeat it — I will maintain it to my last hour; — taxation and representation are inseparable — this position is founded on the laws of nature; it is more, it is itself an eternal law of nature, for whatever is a man’s own, is absolutely his own; no man hath a right to take it from him without his consent, either expressed by himself or representative; whoever attempts to do it attempts an injury; whoever does it commits a robbery; he throws down and destroys the distinction between liberty and slavery.

— Lord Camden

Taxation without representation is tyranny.

— James Otis
(attributed)

Taxation Without Representation

— Banner on District of Columbia License Plates

Taxation and representation are inseparably united. God hath joined them; no British Parliament can put them asunder.

— Lord Camden

Taxation without representation is one thing, but taxation for no reason is quite another.

— Paul Phillips

Our forefathers made one mistake. What they should have fought for was representation without taxation.

— Fletcher Knebel

Taxation with representation ain’t so hot either.

— Gerald Barzan

Have you ever wondered if taxation without representation was cheaper?

— Anonymous

You don’t want the tax law pointy heads running the world.

— Fred T. Goldberg Jr.
Liberty produces excessive taxes; the effect of excessive taxes is slavery.

— Charles Louis de Secondat, baron de la Brede et de Montesquieu

[John Galt:] “You want me to be Economic Dictator?”
[Mr. Thompson:] “Yes!”
“And you’ll obey any order I give?”
“Implicitly!”
“Then start by abolishing all income taxes.”
“Oh no!” screamed Mr. Thompson, leaping to his feet. “We couldn’t do that . . . . How would we pay government employees?”
“Fire your government employees.”
“Oh no!”

— Ayn Rand
(Atlas Shrugged)

The politicians don’t just want your money. They want your soul. They want you to be worn down by taxes until you are dependent and helpless.

— James Dale Davidson

There can be no taxation without legislation.

— Sheldon S. Cohen

Republicans believe every day is the Fourth of July, but Democrats believe every day is April 15.

— Ronald Reagan

America is a land of taxation that was founded to avoid taxation.

— Laurence J. Peter

All the taxes paid over a lifetime by the average American are spent by the government in less than a second.

— Jim Fiebig
The federal government has [at one time or another] imposed more than 50 kinds of taxes. These include, for example, taxes on incomes, estates, gifts, capital stock, excess profits, admissions, club dues, documents, playing cards, safe deposit boxes, circulation of bank notes, cotton futures, tobacco, snuff and cigarettes, oleomargarine, filled cheese, firearms, and liquor, as well as taxes on the manufacture of many articles, including tires, tubes, toilet preparations, automobiles, radios, refrigerators, matches, electrical energy, gasoline, and lubricating oil, on the transportation of oil by pipeline, and on telegraph, telephone, radio, and cable messages.

— Michael J. Graetz

Little else is requisite to carry a state to the highest degree of opulence from the lowest barbarism but peace, easy taxes, and a tolerable administration of justice: all the rest being brought about by the natural course of things.

— Adam Smith

A prince should show himself a patron of merit, and should honor those who excel in every art. He ought accordingly to encourage his subjects by enabling them to pursue their callings, whether mercantile, agricultural, or any other, in security, so that this man shall not be deterred from beautifying his possessions from the apprehension that they may be taken from him, or that other refrain from opening a trade through fear of taxes.

— Niccolò Machiavelli

Why are the people starving? Because the rulers eat up the money in taxes.

— Lao Tzu

A reduction in taxes would have the same stimulative effect as an increase in spending, yet it would avoid the long-term adverse effect of increasing the role of government in the economy.

— Milton Friedman
It is impossible to manage all of the permutations of people’s economic aspirations and lives through a complex tax code. It is impossible to try to second-guess the market. It is impossible, from a managerial standpoint, for the federal government to do the things it is trying to do today.

— Frederick W. Smith

Only the staunchest defender of the big government status quo could claim that a tax cut of any size is a selfish action.

— Newt Gingrich

Tax competition for jobs between states is nothing new. Within America’s 50-state free-trade zone, lawmakers have long known that changes in their state tax codes affect their competitiveness with neighbors. Unfortunately, when it comes to tax competition, most states get it wrong.

— Curtis S. Dubay and Scott A. Hodge

We’re in competition with other cities around the world for entrepreneurs and the best and the brightest; it’s not the time to be raising taxes [in New York City].

— Michael Bloomberg

Tax competition is to be celebrated, not persecuted. It forces politicians to be more responsible, pushing tax rates down and allowing people to enjoy more of the money they earn. It is good for taxpayers and good for the global economy.

— Dan Mitchell

Indeed, to the extent tax competition between jurisdictions holds down the increase in the growth of governments, citizens of all countries experience more job opportunities and higher standards of living.

— Richard W. Rahn

Britain has deliberately turned itself into a tax haven for foreign investors and bankers, into which vast sums of both legitimate money and hot money flow to escape taxation and securities regulation.

— Lee. A. Sheppard
If the concern is with whether a country’s tax regime induces economic activity to shift, then all tax competition is necessarily harmful. The only way to prevent tax-induced changes of investment location would be for all countries to adopt the same tax system and the same tax rates.

— Terry Dwyer

Indeed, the dramatic flow of international capital to the lowest tax environment is one of the strongest and most reliable findings in the history of economic science.

— Kevin Hassett

It is not the island [of Jersey] that has made itself more and more attractive, it is the relatively high tax structures of the main industrial countries that have made them relatively unattractive.

— Colin Power

Tax competition [among nations] is a positive force in the global economy. It forces politicians to be more responsible, pushing tax rates down and allowing people to enjoy more of the money they earn.

— Daniel J. Mitchell

[T]he time has come for the world to wake up and do something about the fact that tax avoidance, tax competition, and tax havens cause poverty.

— John Christensen

Giving money and power to government is like giving whiskey and car keys to teenage boys.

— P.J. O’Rourke

When two-thirds of married couples are required to pay higher income taxes solely because they have married, the American public rightly loses respect for the law.

— Michael J. Graetz
We can applaud the state lottery as a public subsidy of intelligence, for it yields public income that is calculated to lighten the tax burden of us prudent abstainers at the expense of the benighted masses of wishful thinkers. It differs morally from the private casino or underground numbers game in that its beneficiaries are all of us in the prudent sector of the general public, rather than a greedy few private operators on or over the edge of the law.

— W.V. Quine

Many liberal persons defend levies like the tobacco tax on the curious grounds that tobacco is not a necessity — that poor people may or can avoid the burden by not consuming the commodity . . . . [I]t seems a little absurd to go around arguing that poor people could or ought to do without tobacco, especially if it is taxed, in the face of the facts that they simply do not do anything of the kind, that the commodity was selected for taxation because they are not expected to do so, and that the government would not get much revenue if they did . . . . [T]axes like the tobacco taxes are the most effective means available for draining government revenues out from the very bottom of the income scale. The usual textbook discussions on these points hardly deserve less lampooning than their implied definition of luxuries (and semiluxuries!) as commodities which poor people ought to do without and won’t.

— Henry C. Simons

In economics school . . . I was taught that the federal excise tax on cigarettes is a “sin tax.” Now that I think about it, that was not really much of an explanation. The septuagenarian instructor provided no economic justification for taxing sins. Nor did he offer any definition of sin. At the time, all of us in the class knowingly nodded our heads at the notion of sin and the need to tax it. It was not a very scientific idea, but it appealed to our baser instincts.

— Martin A. Sullivan

There is an inherent hypocrisy in increasing taxes on consumers to discourage smoking, while simultaneously relying on that revenue to fund the increasing cost of children’s healthcare.

— Lorillard Tobacco Company (advertisement)
The only sin taxes of any significance that have survived for any length of time are the two we know and love: taxes on booze and smokes.

— Joseph J. Thorndike

The great myth of modern American politics is that the middle class is groaning under the burden of huge taxes deployed to support the undeserving poor. In fact, what the welfare state really does is to take from the well-off (a little) and give to the poor (also a little, but because they are so poor it matters a lot). Families in the middle are not much affected either way.

— Paul Krugman

We do sympathize with the urge to level playing fields by squeezing the squeezable. It has been demonstrated beyond cavil that you can’t get blood out of a stone or even a turnip. So it’s an absurd and futile exercise to try to raise taxes on folks who are perennially shy of taxable income. The middle class, though, is fair game: All the noble field leveler need do is find a new statutory way to shake the hard-earned coins out of their piggybanks.

— Alan Abelson

There is just one thing I can promise you about the outer space program: Your tax dollar will go farther.

— Wernher von Braun

One of the reasons some of the advocates of ever-larger government and more government intrusiveness get nervous about discussions of the actual cost of government is that they fear if the American people had a discussion about what government costs, the true cost of taxes, that they might not want as much government as they are presently getting.

— Grover Norquist

But of course, cutting taxes doesn’t shrink government, at least not by itself. Spending is a better barometer of government activism than taxing, and tax cuts without spending cuts can actually increase the size and intrusiveness of the state.

— Joseph J. Thorndike
When your money is taken by a thief, you get nothing in return. When your money is taken through taxes to support needless bureaucrats, precisely the same situation exists. We are lucky, indeed, if the needless bureaucrats are mere easy-going loafers. They are more likely today to be energetic reformers busily discouraging and disrupting production.

— Henry Hazlitt

Essentially, no politician wants to be identified with making people recognize the cost of government. Neither party wants to be known as having increased taxes or having cut expenditures.

— Gene Steuerle

Your federal government needs your money so that it can perform vital services for you that you would not think up yourself in a million years.

— Dave Barry

If a people tie the hands of their government, it cannot serve them; if they do not, it uses its hands to pick their pockets and squeeze their throats.

— Charles Issawi

It is the settled policy of the Government, pursued from the beginning and practiced by all parties and Administrations, to raise the bulk of our revenue from taxes upon foreign productions entering the United States for sale and consumption, and avoiding, for the most part, every form of direct taxation, except in time of war.

— William McKinley Jr.

War involves in its progress such a train of unforeseen and unsupposed circumstances that no human wisdom can calculate the end. It has but one thing certain, and that is to increase taxes.

— Thomas Paine
Politicians like to talk about their plans for revamping the country’s tax system, but important tax reform usually happens when it must, not when it should. War has been the most important catalyst for long-term, structural change in the nation’s fiscal system. Indeed, the history of America’s tax system can be written largely as a history of America’s wars.

— Steven A. Bank, Kirk J. Stark, and Joseph J. Thorndike

The war is over — the part you see in the picture papers. But the tax collector will continue his part with relentless fury. Cavalry charges are not the only ones in a real war.

— Finley Peter Dunne

Why does a slight tax increase cost you two hundred dollars and a substantial tax cut save you thirty cents?

— Peg Bracken

Every man, to be sure, is desirous of pushing off from himself the burden of any tax, which is imposed, and of laying it upon others.

— David Hume

The corruption of democracies proceeds directly from the fact that one class imposes the taxes and another class pays them. The constitutional principle, “No taxation without representation,” is utterly set at nought.

— W.R. Inge

After Vice President Gerald Ford succeeded Nixon in August 1974, he established the policy of disclosing his tax returns, and all presidents since have done so even though not required to by law or regulation.

— Jim Byrne

Tyranny consists in the wanton and improper use of strength by the stronger, in the use of it to do things which one equal would not attempt against another. A majority is tyrannical when it forces men to contribute money to objects which they disapprove, and which the common interest does not demand.

— James Bryce
Now, as a public policy, is it or is it not advisable to have as many citizens as can economically do so contribute to the maintenance of the Government? Will they not have more interest in the expenditures and affairs of the Government if they are directly contributing something, no matter how small, toward its maintenance?

— Charles Crisp

Governments last as long as the under-taxed can defend themselves against the over-taxed.

— Bernard Berenson

The government’s view of the economy can be summed up in a few short phrases. If it moves, tax it. If it keeps moving, regulate it. And if it stops moving, subsidize it.

— Ronald Reagan

There is a belief among some elected officials that if it moves, tax it. But oftentimes, when you tax it, it won’t move.

— Paul Cellucci

There are two distinct classes of men in [England], those who pay taxes and those who receive and live upon taxes... When taxation is carried to excess it cannot fail to disunite those two.

— Thomas Paine

[A]s many people as possible [should] be subject to tax, saving only the very poor, so that they can see that government is not a free good. Everyone who can do so should pay something toward the cost of government. It should not be possible for a majority of voters to shift a disproportionate share of the tax burden onto a minority of taxpayers.

— Lawrence A. Hunter and Stephen J. Entin

Who nothing has to lose, the war bewails;
And he who nothing pay, at taxes rails.

— William Congreve
When we proclaim that the necessity for revenue to support the government furnishes the only justification for taxing the people, we announce a truth so plain that its denial would seem to indicate the extent to which judgment may be influenced by familiarity with perversions of the taxing power.

— Grover Cleveland

The great Depression came about because of government intervention into the economy through monetary policies, short-sighted trade policies, and huge tax increases.

— William L. Anderson

Taxes are going up so fast that government is likely to price itself right out of the market.

— Dan Bennett

A spectre haunts the world’s governments. They fear that the combination of economic liberalization with modern information technology poses a threat to their capacity to raise taxes.

— Financial Times

Americans now get less from their federal government than they used to. But most people pay about as much in taxes — or more — than they did in the past.

— Robert S. McIntyre

Despite what lobbyists and think tanks would lead you to believe, the preponderance of evidence leans toward the conclusion that tax incentives have little effect on investment and economic growth.

— Martin A. Sullivan

The promises of yesterday are the taxes of today.

— William L. Mackenzie King

(attributed)

The trouble with being a breadwinner nowadays is that the Government is in for such a big slice.

— Mary McCoy
What makes the property tax palatable is that it is generally used to finance local government operations. It pays for local roads, police, and schools. There is a connection between what people pay and the public services they receive that is more obvious than at any other level of government. But when property taxes are increased and the excess revenue is diverted to other communities, that connection — or lack thereof — is equally obvious.

— David Brunori

Higher property taxes impose a double whammy on those at risk of losing their homes. First, they act as a tax surcharge on homeownership. And second, when the tax hikes aren’t tied to better public services, they reduce housing values, thus reducing owner equity.

— The Wall Street Journal

God will surely punish anyone who reinstates an old tax, for that very day, the son of the man who reinstituted the land tax caught a fever and three days later died.

— Pope St. Gregory I

No government can exist without taxation . . . . This money must necessarily be levied on the people; and the grand art consists of levying so as not to oppress.

— Frederick the Great

Government is emphatically a machine: to the discontented a “taxing machine,” to the contented a “machine for securing property.”

— Thomas Carlyle

When a government is just, taxes are few.

— Thomas Paine

Taxes are the sinews of the State.

— Marcus Tullius Cicero
We must discard old notions that taxation is for revenue only. We must use taxation as an instrument of inflation control. We must recognize its function of distributing the economic burden of the war in a fair and equitable manner.

— Randolph Paul

The Treasury is constantly presented with proposals to accomplish all sorts of desirable social objectives through the tax system. In general, these objectives can be accomplished more effectively and economically by other means.

— Stanley S. Surrey

[Tax laws are] the government’s most effective device for modifying behavior.

— Ernest S. Christian and Gary A. Robbins

Taxes create incentives. Incentives affect behavior. Flowers turn toward the sun — and they don’t even have brains.

— Jeffery L. Yablon

Perhaps the greatest reassurance for those who quake at the prospect of repealing contemporary drug prohibitions can be found in the era of prohibition outside of America. Other nations, including Britain, Australia and the Netherlands, were equally concerned with the problems of drink and eager for solutions. However, most opted against prohibition and for strict controls that kept alcohol legal but restricted its availability, taxed it heavily, and otherwise discouraged its use. The results included ample revenues for government coffers, criminals frustrated by the lack of easy profits, and declines in the consumption and misuse of alcohol that compared favorably with trends in the United States.

— Ethan A. Nadelman

One expects that the private equity industry thrives because of its expertise in making superior investments, not because it receives favorable tax treatment . . . A fundamental principle that all business managers learn is that if a project makes sense only because of its tax treatment, then it is not a worthwhile project.

— Joann M. Weiner
I never made an investment decision based on the tax code. Good business people don’t do something because of [tax] inducements.

— Paul O’Neill

He that shall look into other countries and consider the taxes, tallages, and impositions, and assizes, and the like that are everywhere in use, will find that the Englishman is most master of his own valuation, and the better in the purse of any nation in Europe.

— Francis Bacon

The suppression of unnecessary offices, of useless establishments and expenses, enabled us to discontinue our internal taxes. These, covering our land with officers, and opening our doors to their intrusions, had already begun that process of domiciliary vexation which, once entered, is scarcely to be restrained from reaching, successively, every article of property and produce.

— Thomas Jefferson

The biggest borrower of them all, the U.S. Government, gets away with murder. It offers a crummy yield on its bonds, repays your principal with cheesy, inflated dollars and then has the gall to tax you on your nonexistent real return.

— William Baldwin

The income tax reflected a major transformation in prevailing economic thought and fundamentally altered the individual’s relationship to the central state.

— Margaret Levi

The apportionment of taxes on the various descriptions of property is an act which seems to require the most exact impartiality; yet there is, perhaps, no legislative act in which greater opportunity and temptation are given to a predominant party to trample on the rules of justice.

— James Madison
The middle class are being told — and are of course always willing to believe — that they are being overtaxed .... [But] the American middle class is not overtaxed. The middle class collects most of the entitlements. Yet politicians of both parties cheerfully indulge the white middle-class illusion that every nickel of their taxes goes to support black welfare mothers.

— Lee A. Sheppard

But the general rule always holds good. In constitutional states liberty is a compensation for the heaviness of taxation. In despotic states the equivalent for liberty is the lightness of taxation.

— Charles Louis de Secondat, baron de la Brede et de Montesquieu

If taxation is a badge of free men, let me assure my friend that poor people of this country are covered all over with the insignia of free men.

— William Jennings Bryan

Taxes are not to be laid on the people but by their consent in person or by deputation.

— James Otis

No man’s life, liberty, or property are safe while the legislature is in session.

— Gideon J. Tucker

We do not commonly see in a tax a diminution of freedom, and yet it clearly is one. The money taken represents so much labor gone through, and the product of that labor being taken away, either leaves the individual to go without such benefit as was achieved by it or else to go through more labor.

— Herbert Spencer

[I]t is inseparably essential to the freedom of a people and the undoubted right of Englishmen that no taxes be imposed on them but with their own consent, given personally, or by their representatives.

— 1765 Resolution of Delegates From Nine American Colonies
Governments are necessarily continuing concerns. They have to keep going in good times and in bad. They therefore need a wide margin of safety. If taxes and debt are made all the people can bear when times are good, there will be certain disaster when times are bad.

— Calvin Coolidge

Taxes are not debts in the sense that having once been established and paid all further liability of the individual to the government has ceased . . . . The obligation of the individual to the state is continuous and proportioned to the extent of the public wants. No human wisdom can always foresee what may be the exigencies of the future.

— David J. Brewer

There is only one way to kill capitalism — by taxes, taxes, and more taxes.

— Karl Marx

I don’t like the income tax. Every time we talk about these taxes we get around to the idea of “from each according to his capacity and to each according to his needs.” That’s socialism. It’s written into the Communist Manifesto. Maybe we ought to see that every person who gets a tax return receives a copy of the Communist Manifesto with it so he can see what’s happening to him.

— T. Coleman Andrews

Despite its Marxist origins, many Americans and Western Europeans to this day consider a progressive tax fair and just.

— G. Thomas Sims

The way to crush the bourgeoisie is to grind them between the millstones of taxation and inflation.

— Vladimir I. Lenin

By a continuing process of inflation, governments can confiscate, secretly and unobserved, an important part of the wealth of their citizens.

— John Maynard Keynes
Calculation has convinced me that circumstances may arise, and probably will arise, wherein all the resources of taxation will be necessary for the safety of the state.

— Thomas Jefferson

The foundation of the obligation to pay taxes is not the privileges enjoyed or the protection given to a citizen by government . . . . The necessity of money for the support of States in times of peace or war, fixes the obligation upon their citizens.

— James M. Wayne

No civilized government has ever existed that did not depend upon taxation in some form for the continuance of . . . existence.

— Samuel F. Miller

Taxes are not good things, but if you want services, somebody’s got to pay for them so they’re a necessary evil.

— Michael Bloomberg

The American people on the one hand don’t like taxes. None of us do. But, on the other hand, we expect the government to do certain things for us.

— Wesley Clark

Ask the majority of Americans whether they support libraries, schools, housing, and health care and they will say, ‘Yes.’ However, ask if they are in favor of taxes, they will say, ‘No.’ This is because they no longer make a connection between the two.

— Fred Ciporen

Civil servants and priests, soldiers and ballet-dancers, schoolmasters and police constables, Greek museums and Gothic steeples, civil list and services list — the common seed within which all these fabulous beings slumber in embryo is taxation.

— Karl Marx

For every benefit you receive a tax is levied.

— Ralph Waldo Emerson
[W]e often do a very poor job of linking taxes with the public benefits that taxes buy. Taxes that are clearly tied to benefits are less subject to attack than those that are not. At the federal level, the Social Security tax is an example. But in the case of most other taxes, the burden is obvious but the link to public benefits is not. We need to do a much better job of explaining what we mean when we say that taxes are the price of civilization.

— Thomas F. Field

[P]olicymakers use the tax laws for diverse and often conflicting purposes. Among these are raising revenue, as a macroeconomic tool for directing the national economy, as a bipartisan tool for cultivating favor with constituents, and as a partisan tool for implementing party objectives. The use of the tax laws for these conflicting purposes leads to the undermining of the integrity and coherence of the income tax, and increases the gross complexity that already plagues the tax laws.

— Sheldon D. Pollack

’Tis true that governments cannot be supported without great charge, and it is fit everyone who enjoys a share of protection should pay out of his estate his proportion of the maintenance of it.

— John Locke

Taxes are the life-blood of government, and their prompt and certain availability an imperious need.

— Owen J. Roberts

It costs something to be governed.

— Joseph McKenna

Good government cannot be found on the bargain-counter. We have seen samples of bargain-counter government in the past when low tax rates were secured by increasing the bonded debt for current expenses or refusing to keep our institutions up to the standard in repairs, extensions, equipment, and accommodations.

— Calvin Coolidge

If it were not for the American taxpayer . . . we would be slaves instead of free men.

— Lyndon B. Johnson
Throughout the first half of our history, Americans hated tax with passion, something they inherited from the founding fathers.

― Charles Adams

[F]or most Americans, any tax is a bad tax.

― Joshua Rosenberg

Taxes owing to the Government . . . are the price that business has to pay for protection and security.

― Benjamin N. Cardozo

The government has been compelled to levy taxes which unavoidably hit large sections of the population. The Italian people are disciplined, silent, and calm. They work and know that there is a government which governs, and know, above all, that if this government hits cruelly certain sections of the Italian people, it does so not out of caprice, but from the supreme necessity of national order.

― Benito Mussolini

Citizens [of Peru] have to understand that if they don’t pay their taxes, their children will not have a good education.

― Beatriz Merino

Take an Argentine man. His first loyalty is to his mother. His second loyalty is to his children. Then you have cousins, aunts, uncles. By the time you get to business associates, the concept of loyalty, or trust, is fairly dissipated. By the time you get to “the country” — forget it. No one here thinks that if he pays taxes, for example, he might get something back from it. He thinks, “if I pay taxes, I’m an idiot.”

― Anonymous Diplomat

The complexity of the [Brazilian] tax system is no accident. It serves a political purpose: Every complication in the code produces multiple government jobs and at least as many opportunities to grant special favors for a price. This means that simplifying the code is likely to lower overall corruption — but it also means that efforts to simplify are likely to meet with significant resistance.

― The Wall Street Journal
The obsession of journalists with interest group politics has contributed to the widespread popular cynicism about policymaking, and in particular, about the tax system. Comfortable middle-class taxpayers who benefit from a host of tax preferences specifically designed for them are convinced that everyone else is avoiding taxes through “loopholes,” while they are paying at exorbitant rates. They believe that the IRS is incompetent, and they know that policymakers in Washington have sold out to the special interests. On the whole, little of this is accurate. But you would never know it by reading any of our leading national newspapers.

— Sheldon D. Pollack

You can’t have [a] government like this without an income tax, but we [Libertarians] don’t want a government like this.

— Ronald E. Paul

The best reason to reduce taxes is to reduce our ideas of the number of dollars the government can properly spend in a year, and thereby reduce inflated ideas of the proper scope of bureaucratic authority.

— Robert Taft

The same prudence which in private life would forbid our paying our own money for unexplained projects, forbids it in the dispensation of the public monies.

— Thomas Jefferson

There were always those who told us that taxes couldn’t be cut until spending was reduced. Well, you know, we can lecture our children about extravagance until we run out of voice and breath. Or we can cure their extravagance by simply reducing their allowance.

— Ronald Reagan

People try to live within their income so they can afford to pay taxes to a government that can’t live within its income.

— Robert Half

It takes no courage to cut taxes. Zero.

— Steny H. Hoyer
Taxation may run *pari passu* with expenditure. The constituted authorities may rightfully make one equal the other.

— David J. Brewer

Capitation [direct taxes on the individual] is more natural to slavery; a duty on merchandise is more natural to liberty, because it has not so direct a relation to the person.

— Charles Louis de Secondat, baron de la Brede et de Montesquieu

As pressures for new revenues become more and more insistent, ways and means of meeting them present to a state not only the baffling task of tapping fresh sources of revenue but of doing so with due regard to a state’s existing taxing system.

— Felix Frankfurter

Taxes are never welcome to a community. They seldom fail to excite uneasy sensations more or less extensive. Hence a too strong propensity, in the Governments of Nations, to anticipate and mortgage the resources of posterity, rather than encounter the inconveniences of a present increase in taxes. But this policy, when not dictated by very peculiar circumstances, is of the worst kind. Its obvious tendency is, by enhancing the permanent burdens of the people, to produce lasting distress, and its natural issue is in National Bankruptcy.

— Alexander Hamilton

[We should avoid] ungenerously throwing upon posterity the burden which we ourselves ought to bear.

— George Washington

The principle of spending money to be paid by posterity under the name of funding is but swindling futurity on a large scale.

— Thomas Jefferson

’Tis pleasant to observe, how free the present Age is in laying taxes on the next.

— Jonathan Swift
The methods and subjects of taxation are matters of governmental policy.

— Benjamin N. Cardozo

Tax subsidies, like their counterparts on the spending side, reduce economic efficiency by substituting political micromanagement for routine market decisions about how capital should be allocated across the economy.

— Progressive Policy Institute

Property is made the constitutional basis of taxation. This is not unreasonable. Governments are organized for the protection of persons and property and the expenses of the protection may very properly be apportioned among the persons protected according to the value of their property protected.

— Morrison Waite

What reason is there that he which laboreth much, and, sparing the fruits of his labor, consumeth little, should be more charged than he that, living idly, getteth little and spendeth all he gets, seeing the one hath no more protection from the commonwealth than the other?

— Thomas Hobbes

Those who do work are denied a fair return for their labor by a tax system which penalizes successful achievement and keeps us from maintaining full productivity.

— Ronald Reagan

Modern enterprise often brings different parts of an organic commercial transaction within the taxing power of more than one State, as well as of the nation. It does so because the transaction in its entirety may receive the benefits of more than one government.

— Felix Frankfurter

When everybody has got money they cut taxes, and when they’re broke them [politicians] raise ‘em. That’s statesmanship of the highest order.

— Will Rogers
The tax law . . . is the primary link between the nation’s citizens and their government. Many more people file tax returns than vote in presidential elections.

— Michael J. Graetz

Our colonial forbears knew more about the ways of taxing than some of their descendants seem to be willing to concede.

— Benjamin N. Cardozo

Printing money is merely taxation in another form. Rather than robbing citizens of their money, governments rob their money of its purchasing power.

— Peter Schiff

There are only three ways to meet the unpaid bills of a nation. The first is taxation. The second is repudiation. The third is inflation.

— Herbert Hoover

It is common to speak as though, when a Government pays its way by inflation, the people of the country avoid taxation. We have seen that this is not so. What is raised by printing notes is just as much taken from the public as is a beer-duty or an income-tax. What a Government spends the public pay for. There is no such thing as an uncovered deficit.

— John Maynard Keynes

In a democratic society, politicians are often unwilling to raise taxes because of the expected voter anger. For them, inflation and the devaluation of the currency serve much better because they constitute a hidden tax.

— Jack Weatherford

Government can pay its bills with tax money, run up a budget deficit or print more cash, creating inflation. Inflation hurts the saver, deficits hurt the investor, taxes hurt the earner, and all three are usually the same person: you.

— P.J. O’Rourke
Solicitude for the revenues is a plausible but treacherous basis upon which to decide a particular tax case.

— Robert H. Jackson

In form, the tax is one upon the value of a privilege, and income is nothing but the measure.

— Benjamin N. Cardozo

Of all debts men are least willing to pay the taxes. What a satire is this on government! Everywhere they think they get their money’s worth, except for these.

— Ralph Waldo Emerson

Cut the tax, Jack, and please don’t spend no more, no more, no more, no more. Cut the tax, Jack, and please don’t spend no more. Woo Politician, politician don’t treat us so mean. You’re the biggest spenders that we’ve ever seen. Pretty soon we’ll be out of dough, and you’ll have to pack your things and go. Cut the tax, Jack, and please don’t spend no more, no more, no more, no more. Cut the tax, Jack, and please don’t spend no more. Now voter, listen voter hear what we say, They have to cut spending, ain’t no other way. If they spend all our money that just ain’t okay. Remember if you say so, They’ll have to pack their things and go (That’s right). Hit the road, Jack, and don’t you spend no more. Don’t you come tax no more.

[To be sung to the tune of “Hit the Road, Jack”]

— National Taxpayers Union

The construction which in our view the statute compels safeguards the interests of the Government, interprets a business transaction according to its tenor, and avoids gratuitous resentment in the relations between Treasury and taxpayer.

— Felix Frankfurter
The privilege of use is only one attribute, among many, of the bundle of privileges that make up property or ownership. A state is at liberty, if it pleases, to tax them all collectively, or to separate the faggots and lay the charge distributively.

— Benjamin N. Cardozo

I want to cut tax rates; but if . . . a particular cut in taxes increased revenue—then my conclusion would be that we hadn’t cut tax rates enough, because what I want to cut is government revenue. That’s what feeds government spending . . . . What they [the big spenders] want is to increase taxes so they will have more money to spend and won’t have to cut spending.

— Milton Friedman

The state is the great fictitious entity by which everyone seeks to live at the expense of everyone else.

— Claude-Frederic Bastiat

It is time to start over from scratch and develop a new tax system in the United States. It must be a system that is designed on purpose, based on a clear and consistent set of principles, which everyone in the United States can understand.

— William Simon

Tax simplification is complicated stuff.

— Pam Olson

Simplicity is not a goal per se and it is definitely undesirable when it conflicts with the major objectives of a good tax system.

— Robert B. Eichholz

The notion that taxes should be simpler is one of the very few propositions in tax policy that generates almost universal agreement. The fundamental paradox of tax simplification is that despite this consensus, almost every year tax rules become more complex.

— William G. Gale
Lots of people talk about simplifying the tax law. And lots of people agree that simplifying the tax law should be a policy priority. But the problem is that simplification is complicated, and it is politically dangerous work.

— George Guttman

The rise in complexity of the tax laws cannot be attributed solely to an increasingly complex economy and business world. Rather, the tax laws themselves contributed to the complexity in the business world.

— Sheldon D. Pollack

Complexity reduces taxpayers’ perceptions of fairness of the Federal tax system by (1) creating disparate treatment of similarly situated taxpayers, (2) creating opportunities for manipulation of the tax laws by taxpayers who are willing and able to obtain professional advice, and (3) disillusioning taxpayers to Federal tax policy because of the uncertainty created by complex laws.

— Staff of the Joint Committee on Taxation

[T]axpayers appear to tolerate significant complexity in order to eliminate marginal horizontal inequity. More importantly, taxpayers generally are unwilling to sacrifice tax benefits to achieve simplicity.

— Deborah H. Schenk

Our tax law is a 1,598-page hydra-headed monster and I’m going to attack and attack and attack until I have ironed out every fault in it.

— Vivien Kellems

I hold in my hand 1,379 pages of tax simplification.

— Delbert L. Latta