

AN EVALUATION OF FEDERAL TAX POLICY BASED ON JUDEO-CHRISTIAN ETHICS

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“So be careful to do what the LORD your God has commanded you; do not turn aside to the right or to the left. Walk in all the way that the LORD your God has commanded you, so that you may live and prosper and prolong your days in the land that you will possess.” *Deuteronomy 5:32-33.***

INTRODUCTION

This article applies the moral principles of Judeo-Christian ethics to the fundamental federal tax policy issues of the morally required level of revenues that must be raised and allocation of the tax burden among taxpayers at different levels of income and wealth. Despite the value judgments inherent in every tax policy decision, tax policy, an area dominated by economists, politicians and lawyers is not normally discussed as a ethical issue with far-reaching moral implications.¹ This lack of even secular-based ethical analysis makes the idea of evaluating federal tax policy under faith-based moral principles seems unusual at best and inappropriate at worst even to the many Americans who are sincerely committed to the Christian or Jewish faiths. This initial reaction is not surprising due to the scarcity of any spiritual dimension in the world of business and commercial transactions and in the practice of tax law. Despite being a member of the United Methodist Church throughout my over twenty-year career as a tax lawyer, I only recently made this connection.

It took the unusual experience of spending my sabbatical at a conservative evangelical Christian

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** *Deuteronomy 5:32-33* (New International Version). All citations to the Bible will refer to the New International Version translation.

¹ See JOEL SLEMROD AND JON BAKIJA, *TAXING OURSELVES: A CITIZEN’S GUIDE TO THE DEBATE OVER TAXES* 59 (3rd ed., 2004) (states that economic analysis dominates tax policy decisions without discussing the issues in moral terms even though tax policy ultimately involves value judgments and argues that “any panel of economists offering their opinions as to the best tax system should be followed by a panel of philosophers or ethicists who offer their views on tax equity”).

seminary, and, while there, noticing for the first time that my home state of Alabama has the most inadequate and inequitable state and local tax system in the entire nation, to open my eyes and show me that tax policy is as an extremely important issue of justice under the moral principles of Judeo-Christian ethics. While in seminary I wrote a thesis, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, which attacks Alabama's tax policy as immoral and challenges Alabama's over ninety percent Christian population, especially the political and religious leaders, to meet their moral obligations to work towards reforming the system.² The reaction to my thesis was far more intense than anyone expected with numerous journalists, tax policy analysts, academics, religious and political leaders as well as ordinary citizens inquiring how my thesis could be applied to the tax structures of other states and to federal tax policy.³ In response this Article develops broader, but still conservative-based, Judeo-Christian moral principles that can be applied to any tax policy structure and morally evaluates the Bush Administrations's trends of cutting the tax burden of the wealthiest Americans while jeopardizing the funding of important safety nets and other programs relied on by poor and middle-class Americans.⁴

After illustrating that Judeo-Christian ethics is the moral compass chosen by most Americans and that evaluating the fairness of federal tax policy under these principles not only passes constitutional muster but is also appropriate under the norms of a democracy, Part I of this Article illustrates that the common ground of conservative Evangelical, mainline Protestant, Catholic and Jewish standards of justice requires that all persons, especially those with less wealth and power, be free from oppression and enjoy a reasonable opportunity to reach their potential. This covers a broad category of areas guarding basic human dignity, including access to minimum subsistence, decent healthcare and housing as well as education and job training, and, because of the universal presence of human greed, can only be met with adequate tax revenues. This part also establishes that the Judeo-Christian teachings on

² Susan Pace Hamill, *An Argument for Tax Reform Based on Judeo-Christian Ethics*, 54 ALA L. REV 1 (2002) and SUSAN PACE HAMILL, *THE LEAST OF THESE: FAIR TAXES AND THE MORAL DUTY OF CHRISTIANS* (2003).

³ See e.g., Shailagh Murray, *Seminary Article Sparks Alabama Tax-Code Revolt*, WALL ST. J., Feb. 12, 2003 at A1; Adam Cohen, *What Would Jesus Do? Sock it to Alabama's Corporate Landowners*, N.Y. TIMES, June 10, 2003 at A28; Jay Reeves, *Law Professor Summons Jesus as a Witness for Tax Reform*, WASH. POST, March 23, 2003 at A10; Tony Allen-Mills, *Alabama Puts Bush Tax Cuts to Biblical Test*, THE LONDON TIMES, June 15, 2003 at 25, sec. 1; Julie Porter, *The Lawyer, the Bible, and the Governor*, SOJOURNERS MAG., April 2004, at 12-17 (featured on cover). See also Jason Zengerle, *Biblical Taxation*, N.Y. TIMES MAG., Dec. 14, 2003, at 52-54 (*An Argument For Tax Reform Based on Judeo-Christian Ethics* on the New York Times' list of best ideas for 2003).

⁴ As part of a symposium "Understanding the Intersection of Business and Legal Ethics" sponsored by the University of St. Thomas School of Law, a private Catholic-affiliated law school whose mission is to foster bringing faith-based principles to all areas of the law, I was given the opportunity to start my research morally evaluating federal tax policy. See Susan Pace Hamill, *A Moral Perspective on "Big Business" Fair Share of America's Tax Burden*, 1 U. ST. THOMAS L. J. 857 (2004) (illustrates that economic theories provide no reliable information guiding tax policy and applies the secular-based moral frameworks of utilitarianism, egoism and virtue ethics to the decrease in the tax burden of America's largest and most profitable corporations resulting from the Bush Administration's first term tax cuts and the flat/consumption tax proposals). In the *St. Thomas* article I did not morally evaluate under any ethical framework the federal tax policy issue defining the level of revenues nor did I apply the moral principles of Judeo-Christian ethics to the federal tax policy issue of how the tax burden should be allocated among taxpayers at different levels of wealth.

wealth require the burden for paying taxes to be allocated under a moderately progressive model, and, outlines the moral obligations of those enjoying greater levels of income and wealth as well as political and religious leaders to actively support tax policy that meets Judeo-Christian standards.

Part II applies the moral principles of Judeo-Christian ethics to the federal tax cuts and the reasons supporting them since President George W. Bush began his first term in 2001. After documenting that these tax cuts principally benefit the wealthiest Americans at the expense of lower income groups while contributing heavily to the enormous federal deficit threatening substantial spending cuts in a number of areas supporting lower income Americans, this part evaluates these tax cuts as ethically extremely troubling and part of a conclusively immoral trend moving towards flat/consumption models that exacerbate these consequences even further. Part II then illustrates that the reasons justifying these tax policy trends, mainly unreliable promises of increased economic growth and the absolute importance of rewarding individual effort and preserving private property rights, are completely inconsistent with Judeo-Christian values and reflect the values of objectivist ethics, a form of atheism that exalts the individual person's self-interest as the sole barometer of moral truth while denying the existence of a supreme deity. This article concludes that President Bush and the religious leaders supporting him are grossly violating the moral obligations of their faith and that the moral conversation addressing tax policy nationwide must start reflecting genuine Judeo-Christian values and move closer to these ideals if the country is to survive in the long run.

I. Defining the Moral Principles of Judeo-Christian Ethics That Apply to Tax Policy

A. The Relevance of Judeo-Christian Ethics to Federal Tax Policy and the First Amendment

Americans are, or at least claim to be, a people whose moral values are primarily grounded in the Christian or Jewish faiths. Of the nearly three hundred million Americans almost eighty percent identify themselves as Christian, with Catholics, Baptists and Methodists showing the greatest numbers, while approximately two percent identify themselves as Jewish.⁵ Not surprisingly the political representatives elected by the voting public also overwhelmingly claim Judeo-Christian affiliations. Showing even greater proportions than the general population, over ninety percent of the five hundred

⁵ Of the over 295,000,000 Americans (*see* www.census.gov/population/www/popclockus.html) 77% practice some form of Christianity (the top six denominations are Catholic (24.5%), Baptist (16.3%), Methodist/Wesleyan (6.8%), Lutheran (4.6%), Presbyterian (2.7%), Pentecostal (2.1%), Episcopalian/Anglican (1.7%) and 18% adhering to many other variations (e.g., the United Church of Christ, Latter Day Saints, and Disciples of Christ)), 2% practice Judaism, 7.8% practice a wide variety of other religions (the top three are Muslim (.5%), Buddhist (.5%) and Hindu (.4%)) and 13.2% are nonreligious or secular. PEW RESEARCH COUNCIL U.S. RELIGIOUS AFFILIATION (2002) at http://adherents.com/rel_USA.html and RELIGIOUS IDENTIFICATION IN THE U.S. (2003) at http://www.religioustolerance.org/chr_prac2.htm. Because the number of practicing Muslims in the United States is very small, and, there are currently no Muslims serving in Executive or Legislative branches, this article does not attempt to apply Islamic ethics to federal tax policy issues. However at least at the broadest level the analysis and conclusions in this article are probably consistent with the moral principles of Islamic ethics. A cursory examination indicates that social reform was part of Muhammad's message, justice is highly valued, the spiritual dangers of overemphasizing wealth are recognized, and, in that "Islam is part of and traceable to the monotheistic traditions of Judaism and Christianity...its ethical code is similar to that of Old Testament Judaism." See THOMAS W. LIPPMAN, UNDERSTANDING ISLAM 5, 29, 39, 59, 69 (2002).

and thirty-five members of Congress practices Christianity in some form and almost seven percent practices Judaism.⁶ Our current President, George W. Bush, is a member of the United Methodist Church.⁷

An examination of whether it is constitutional to evaluate federal tax policy under the moral principles of Judeo-Christian ethics must start with the Free Exercise and Free Speech Clauses of the First Amendment of the United States Constitution. Under the Supreme Court's strong and consistent interpretations protecting these First Amendment rights, individual Americans enjoy absolute constitutional rights, when voting and expressing their political views in a law-abiding fashion, to draw upon how their personal, including faith-based, moral values evaluate all public policy issues, including tax policy questions.⁸ Moreover no credible position exists questioning the implicit understanding that, in addition to being constitutional, it is also clearly appropriate under the norms of a democracy for Christian and Jewish Americans to vote and individually express their political opinions in accordance with the faith-based moral principles they have adopted.⁹

⁶ See 109th Congress - Religious Affiliation, at <http://www.arlinc.org/pdf/109.pdf>. In the Senate all members have Judeo-Christian affiliations. The largest numbers are: Roman Catholic (24%), Presbyterian (13%), Methodist (13%), Jewish (11%), Episcopalian (10%), Baptist (7%), with the remaining 22% affiliated with a variety of Christian-based denominations. In the House 99% of the members have Judeo-Christian affiliations. The largest numbers are: Roman Catholic (30%), Baptist (15%), Methodist (11%), Presbyterian (8.5%), Episcopalian (7%), and Jewish (6%) with the remaining 21.5% affiliated with a wide variety of Christian-based denominations. Only six members of the House (1%) do not have a Judeo-Christian affiliation. *Id.*

⁷ JIM WALLIS, *GOD'S POLITICS* 139 (2005) (President Bush was raised as an Episcopalian and joined the United Methodist Church after "a life-changing conversion, around the age of forty, from being a nominal Christian to a born-again believer...").

⁸ U.S. CONST. amend. I ("Congress shall make no law...prohibiting the free exercise [of religion]; or abridging the freedom of speech..."). Government laws intruding on the free exercise of religion must be neutral and address a compelling state interest. *Reynolds v. U.S.*, 98 U.S. 145 (1878) & *DHR of Oregon v. Smith*, 494 U.S. 872 (1990) (despite the interference with religious practice criminal laws prohibiting polygamy and the use of recreational drugs constitutional) and *Cutter v. Wilkinson*, 125 S. Ct. 2113 (2005) (laws denying minority pagan religions access to religious literature and ceremonial items unconstitutional). Government laws attempting to limit free speech rights to express political views also receive the highest level of scrutiny. *New York Times v. Sullivan*, 376 U.S. 254 (1964) and *Consolidated Edison v. Public Service Commission*, 447 U.S. 530 (1980). See also MICHAEL J. PERRY, *UNDER GOD: RELIGIOUS FAITH AND LIBERAL DEMOCRACY* 38 (2003) (stating no constitutional restrictions impede the rights of religious believers to bring their religiously grounded moral beliefs into the arena of public discussion and debate as to how public policy issues should be resolved).

⁹ PERRY, *supra* note 8 at 39-43 (defending the use of religiously grounded moral principles in public political arguments as "not less dialogic - not less open-minded, not less deliberative - than is, at its best, secular discourse in public culture"; therefore using religiously grounded moral principles is more than clearly appropriate but in fact is desirable and should be encouraged because of America's historical long-standing religious heritage in bringing about social reform and so that the religiously grounded moral principles can be openly tested). See also CHRISTOPHER J. EBERLE, *RELIGIOUS CONVICTION IN LIBERAL POLITICS* 104-08 (2002) (discussing the six ideals of conscientious engagement as requiring rational justification, communication, listening and dignity when using religiously grounded moral principles while debating the merits of public policy decisions).

However both the constitutionality and appropriateness of applying Judeo-Christian ethics to federal tax policy questions requires further discussion under the bedrock constitutional principles separating church and state. This is because the legal structure of the United States government vests the power over federal tax policy decisions with the individuals serving in the Legislative and Executive branches.¹⁰ The Establishment Clause of the First Amendment forbids policymakers, such as members of Congress and the President, from passing laws or allowing policy or activity that forces, prefers or endorses a particular religion.¹¹ Although distinguishing constitutional expressions from unconstitutional endorsements of religion continues to generate substantial controversy with questions on the margin, the latest being centered on monuments depicting the Ten Commandments in government buildings,¹² no serious scholar contends that the Establishment Clause forbids policymakers from making public policy decisions primarily motivated by their personal religious moral values when adequate secular grounds also support the decision.¹³ Moreover it is not only

¹⁰ The United States Constitution grants the Legislative branch the authority to create the federal tax laws and requires all tax legislation to originate in the House of Representatives. U.S. CONST. amend XVI and art. 1, § 7. However most tax policy recommendations are made directly to the House Ways and Means Committee by the President with the Treasury Department assuming primary drafting responsibility while accepting advice from other government agencies, such as the Internal Revenue Service and high level professionals in the tax area. The House Ways and Means Committee introduces tax bills to the entire House of Representatives. After the House passes its version, the Senate Finance Committee begins its formal work on the legislation before presenting its version to the entire Senate for approval. At that point differences are resolved by a Conference Committee which has members from both the House and Senate. The final version they adopt is sent to the White House for approval. See <http://www.treas.gov/education/fact-sheets/taxes/writing.shtml>.

¹¹ U.S. CONST. amend. I (“Congress shall make no law respecting an establishment of religion.”). See also *Everson v. Board of Education*, 330 U.S. 1, 15-16 (1947) (establishing three main categories of actions violating the Establishment Clause as including the government forcing a person to go or to remain away from religious services, forcing a person to profess a belief or disbelief in any religion, preferring one religion over another or preferring religion to non-religion because preferential treatment affects persons in the non-favored group) and *Engel v. Vitale* 370 U.S. 421 (1962) (prayer in school led by a school official an unconstitutional endorsement of the Judeo-Christian religion). See also PERRY, *supra* note 8 at 6-7 & 24 (discussing the most well known “established church”, especially in the past, as the Church of England and how the Establishment Clause as forbidding government from favoring a particular church as “*more authentically American*” (emphasis in the original)).

¹² Compare *McCreary County v. ACLU*, 2005 WL 1498988 (June 27, 2005) (framed copies of the Ten Commandments placed inside a Kentucky courtroom in 1999 unconstitutional because it lacked historical context) and *Alleghany County v. Greater Pittsburgh ACLU*, 492 U.S. 573, 599-600 (1989) (crèche donated by a Roman Catholic group placed on the staircase of courthouse containing an banner reading “*Gloria in Excelsis Deo*” an unconstitutional endorsement of religion) with *Van Orden v. Perry*, 2005 WL 1500276 (June 27, 2005) (six foot high Ten Commandments monument placed on outside a Texas courthouse in 1961 unconstitutional due to historical context). See also *infra* note 210 (discussing the saga of the Ten Commandments display in the Alabama Judicial Building, the Eleventh Circuit’s decision (with certiorari denied) holding that display an unconstitutional endorsement of religion and Chief Justice Roy Moore’s removal from office for refusing to follow the federal court order).

¹³ PERRY, *supra* note 8 at 24-32 (policymakers making decisions supported by religiously grounded moral values are not unconstitutionally favoring their particular religion because: (1) virtually every public policy issue can be morally resolved on both religious and secular grounds making it difficult to impossible to precisely isolate the religiously grounded values as the major force driving the public policy decision; and (2) even when independent secular moral grounds cannot be plausibly proven, policymakers still have constitutional rights to rely on personal religiously grounded values to back up their decisions in order to “maintain impartiality between religious grounds and secular grounds for moral

constitutional but also absolutely appropriate under the norms of a democracy for Christian and Jewish political leaders to rely on their faith-based values as a guide for their policy decisions when adequate secular grounds also support the decision.¹⁴

This Article theologically proves that the moral principles of Judeo-Christian ethics require tax policy structures to both raise adequate revenues in order to ensure that all citizens enjoy a reasonable opportunity to reach their potential, and, allocate the burden for paying the taxes under a moderately progressive model.¹⁵ Moreover it is beyond dispute that numerous secular moral theories also support these theological conclusions.¹⁶ Consequently when setting the levels of revenues to be raised from federal taxes and allocating the federal tax burden, President Bush and those members of Congress who adhere to the Christian or Jewish faiths not only have an absolute constitutional right to apply the moral principles of Judeo-Christian ethics to this critically important area affecting every American and the future of the nation, but are also well with the boundaries of prudent and appropriate political judgment if they do so.¹⁷

belief...[and]...equal citizenship of religious believers” ; in other words denying these constitutional rights “would not only not make sense; it would also unfairly deprive religious faith, relative to secular belief, as a ground of moral judgment...”).

¹⁴ PERRY, *supra* note 8 at 45-51 (policymakers relying on their personal religiously grounded moral values to guide their decisions is just as legitimate and appropriate as relying on secular grounded moral values because religiously grounded values do not betray the iron clad standards of democracy affirming the value of every person as well as certain basic human freedoms, and, when compared to secular grounded moral values religiously grounded moral values do not pose any greater problems regarding respect for different positions and cause no greater level of social costs in the form of more divisiveness).

¹⁵ See *infra* notes 18-85 and accompanying text.

¹⁶ See e.g., JOHN RAWLS, A THEORY OF JUSTICE 62 (1971) (requiring that “[a]ll social values – liberty and opportunity, income and wealth, and the bases of self-respect – are to be distributed equally unless an unequal distribution of any, or all, of these values is to everyone’s advantage”). Another secular-based moral theory that can clearly be invoked to support tax policy structures raising an adequate level of revenues supporting reasonable opportunity with a moderately progressive burden is the classical theory of virtue ethics as first developed by Plato and Aristotle with the generally accepted modern view of the virtue of justice interpreted by some modern scholars as encompassing “each person...hav[ing] an equal right to the most extensive total system of equal basic liberties compatible with a similar system of liberty for all.” ALAS Aidar MacIntyre, AFTER VIRTUE: A STUDY IN MORAL THEORY 247 (1984). See also Hamill, *supra* note 4 at notes 93-102 and accompanying text (discussing the moral theory of classical virtue ethics as clearly supporting a moderately progressive tax structure).

¹⁷ See *supra* notes 9-12 and accompanying text (religiously grounded moral principles constitutionally can guide members of Congress and the President in making moral decisions as to which of the competing tax policy structures represents the best choice for the American people, and, for President Bush and those members of Congress who claim affiliation to the Christian or Jewish faiths, the moral principles of Judeo-Christian ethics represents the most appropriate set of moral principles they can choose from to help them resolve this moral issue).

B. Judeo-Christian Ethics Requires Adequate Tax Revenues Supporting Reasonable Opportunity

Before developing the theological principles articulating the Judeo-Christian moral standards that evaluate the fairness of any tax policy structure, it is useful to first explain why taxes are necessary and establish that the fairness of any given tax policy structure must be morally evaluated by the particular community's standards of justice. A tax is a compulsory payment imposed by a government in order to raise revenues to meet public needs.¹⁸ Public needs cover a wide variety of areas starting with the barest essentials of the minimum state to prevent anarchy such as defense, law enforcement and the courts.¹⁹ The law must compel the payment of taxes because most people, due to the human tendency towards greed, would never pay their share voluntarily.²⁰ Christian theology identifies greed, as well as all other sin, as an inescapable part of the human condition due to the Fall of humankind.²¹

Due to the compulsory nature of the payments imposed on recalcitrant and often resentful people, the tax laws setting the level of revenues morally required and allocating the tax burden among persons at different levels of income and wealth raise moral issues of justice, which define the standards for treating everyone in the community fairly.²² While protecting all people regardless of their level of income, wealth and power, Judeo-Christian standards of justice express special concern for those with little wealth and power and require those at higher levels of income and wealth to endure real economic sacrifices beyond their voluntary efforts of beneficence and charity.²³ Belief that beneficence and

¹⁸ See BLACK'S LAW DICTIONARY 1496 (8th ed. 2004).

¹⁹ The "minimal state," also referred to as the "nightwatchman state," employs only as much government as is absolutely necessary to protect citizens' rights to life, liberty and property. The minimal state exists solely to defend rights, and therefore infringes citizens' rights if it attempts to exercise authority outside of what is absolutely necessary to achieve that end. JONATHAN WOLFF, ROBERT NOZICK: PROPERTY, JUSTICE AND THE MINIMAL STATE, 10 (1991).

²⁰ A quote by Russell B. Long, "Don't tax you, don't tax me, tax the fellow behind the tree", sums up the widespread understanding that people will avoid their fair share of taxes whenever possible. See Jeffery L. Yablon, *As Certain as Death-Quotations About Taxes*, TAX NOTES, Dec. 29, 1997 at 1489.

²¹ *Genesis* 3:1-24. KENNETH A. MATHEWS, THE NEW AMERICAN COMMENTARY: GENESIS 1-11:26, 61 (2001) ("The human condition of selfish autonomy and moral degeneracy had its origin as event in the sinful choice of Adam."); PAUL R. HOUSE, OLD TESTAMENT THEOLOGY, 67 (1998) and ALLEN P. ROSS, CREATION & BLESSING: A GUIDE TO THE STUDY AND EXPOSITION OF GENESIS, 136 (2000) (linking all human sin, including greed, to human desire and lack of faith resulting in the human failure of the Fall in the Garden of Eden). See also CATECHISM OF THE CATHOLIC CHURCH ¶ 1866 (2005) (citing avarice (also known as greed) as one of the "capital," or "seven deadly" sins as set forth by Saint Gregory the Great (served as Pope 590 to 604 AD) from in his work, *Moralia in Job*); POPE PAUL VI, POPULORUM PROGRESSIO (ON THE DEVELOPMENT OF PEOPLES) ¶ 19 (1967) ("Avarice, in individuals and in nations, is the most obvious form of stultified moral development."). See also ELLIOT N. DORFF, TO DO THE RIGHT AND THE GOOD: A JEWISH APPROACH TO MODERN SOCIAL ETHICS, 10-11 (2002) (the Jewish faith does not recognize the fall of humankind but does believe that human evil impulses "simply refers to natural...instincts, which are not evil in themselves but which, when unguided by the laws of the Torah, can lead people to sin.").

²² See BLACK'S LAW DICTIONARY 881 (8th ed. 2004) (defining justice as "The fair and proper administration of laws" and natural justice as "Justice as defined in a moral, as opposed to a legal, sense.").

²³ CHRISTOPHER J. WRIGHT, NEW INTERNATIONAL BIBLICAL COMMENTARY: DEUTERONOMY 260 (1996)

charity can be a substitute for the revenues raised under a just tax structure assumes human beings have the spiritual capability to overcome the sin of greed by the strength of our voluntary efforts. This assumption cannot be theologically defended because it denies the sin of greed as being part of humanity's fallen condition and our absolute dependence on God to help us fight greed as well as all other human tendencies to sin.²⁴ Because of the real economic sacrifices required, especially from the wealthiest and most powerful members of the community, tax policy is one of the most important barometers measuring the authenticity of a community claiming to be people of God.²⁵

The Holy Bible contains the blueprint establishing the standards of justice under the moral principles of Judeo-Christian ethics.²⁶ The foundation of the biblical blueprint defining justice is the

(discussing justice as a “matter of rights, not charity” while noting that the importance of ensuring the poor get equal justice as the rich and powerful); EUGENE H. MERRILL, *THE NEW AMERICAN COMMENTARY: DEUTERONOMY*, 323 (1994) (noting that God's Laws defining justice emphasized the importance of protecting the least powerful); HOUSE, *supra* note 21 at 151 (noting that God's Laws of justice protect all from the poorest to the wealthiest); STANLEY HAUERWAS, *CHRISTENDOM, AFTER CHRISTENDOM*, 45-46 (1991) (defining justice as a bundle of fundamental human rights owed to all people, especially the poor, distinguishable from voluntary efforts); STANLEY HAUERWAS, *A PEACEABLE KINGDOM* 104 (1991) (noting the minimal justice is impossible without some form of compulsion); PASTORAL CONSTITUTION ON THE CHURCH IN THE MODERN WORLD, “GAUDIUM ET SPES,” ¶ 69 (1965). (Second Vatican Council provides: “The right to have a share of earthly goods sufficient for oneself and one's family belongs to everyone...[and] we are obliged to come to the relief of the poor and to do so not merely out of our superfluous goods.”); POPE PIUS XI, *DIVINI REDEMPTORIS (ON ATHEISTIC COMMUNISM)* ¶ 51 (1937) (“[I]t is of the very essence of social justice to demand for each individual all that is necessary for the common good.”); NATIONAL CONFERENCE OF CATHOLIC BISHOPS, *UNITED STATES CATHOLIC CONFERENCE, ECONOMIC JUSTICE FOR ALL: PASTORAL LETTER ON CATHOLIC SOCIAL TEACHING AND THE U.S. ECONOMY* 77 (1997) (“private charity and voluntary action are not sufficient. We also carry out our moral responsibility to assist and empower the poor by working collectively through government to establish just and effective public policies.”). *See also* DORFF, *JEWISH TEACHINGS*, *supra* note 21 at 151-152 (moral obligations require both contributions to charity and the payment of taxes).

²⁴ *See* sources cited at *supra* note 21 (discussing the human tendency towards greed and *infra* note 69 (discussing the power of the Holy Spirit as enabling the Christian to persevere in the faith); FRANK THIELMAN, *THEOLOGY OF THE NEW TESTAMENT* 147 (2005) (discussing the inability of people to “resist the all-consuming commitment that wealth seems to demand of those who have it” and the importance of the Holy Spirit to empower and guide people to work out God's saving purposes) and HAUERWAS, *CHRISTENDOM*, *supra* note 23 at 45 (discussing the theological concept of justice and noting its extreme importance independent of charity because reliance on charity “presupposes that our aiding the poor might be something done from largess”, in other words from generosity derived from our own strength rather than relying on God).

²⁵ *See supra* note 21 and *infra* note 84 (discussing the sin of greed generally and the difficulty of overcoming it when dealing with tax policy issues); *infra* notes 34-47 & 52 (tax revenues raised must meet reasonable opportunity threshold which greatly exceed the level necessary to fund the minimum state); *infra* notes 68-74 & 81 (persons enjoying greater levels of income and wealth have a moral obligation to support tax policy structures requiring them to make greater financial sacrifices) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 55-56 (“it is the responsibility of all citizens, acting through their government, to assist and empower the poor, the disadvantaged, the handicapped, and the unemployed...Government may levy the taxes necessary to meet (it's) responsibilities, and citizens have a moral obligation to pay those taxes. The way society responds to the needs of the poor through its public policies is the litmus test of its justice or injustice.”). *See also* WALLIS, *supra* note 7 at 12 (arguing that “significant resources must be committed to serious poverty reduction, not just in a faith-based initiative but especially in budget decisions, tax policies, and spending priorities.”).

²⁶ Many Protestants, especially those of the evangelical tradition, believe that the Bible is entirely and completely the Word of God that must be obeyed because it provides the only ethical authority relevant to contemporary issues. GORDON D. FEE & DOUGLAS A. STUART, *HOW TO READ THE BIBLE FOR ALL ITS WORTH* 9-10 (2d. ed. 1993); DUANE A. GARRETT & RICHARD R. MELICK, JR., *AUTHORITY AND INTERPRETATION: A BAPTIST PERSPECTIVE* 7, 16 (1987). Because a

creation account in the Book of Genesis, which reveals God to be the only supreme being and the sole creator of all humankind in his image.²⁷ Every human being bearing the image of God theologically renders the commandments “[I]love the Lord your God with all your heart and with all your soul and with all your strength”²⁸ and “love your neighbor as yourself”²⁹ as inseparable, thereby establishing an iron clad and unbreakable bond linking a proper relationship with God to a proper relationship with all other human beings. Simply put, tolerating injustice inflicted against any individual or group of individuals is tantamount to tolerating injustice inflicted against God.³⁰

biblical text cannot be applied to a contemporary ethical issue in a manner inconsistent with its original meaning, proper interpretation and application of the Bible, a process that scholars call “hermeneutics”, starts with biblical exegesis, which is the process of discovering of what the text meant to the first audience. At a minimum sound biblical exegesis involves not only a study of the literary genre of the particular book but also must examine the historical and cultural context. The process of hermeneutics discovers the broad ethical principles that the biblical text established for the first audience and then applies those principles to the specific life situation of the contemporary ethical issue. FEE & STUART, *supra* at 17-19, 21-25; GARRETT & MELICK, *supra* at 36-37, 45. See also CHRISTOPHER J.H. WRIGHT, WALKING IN THE WAYS OF THE LORD: THE ETHICAL AUTHORITY OF THE OLD TESTAMENT 114-15, 144-45 (1995) (outlines process of hermeneutics for applying Old Testament law to contemporary situations as first defining the functions behind the institutions of ancient Israel and the broad objectives of and the moral principles behind the law in that context, then identifying analogous contemporary situations, and, finally applying the broad principles to the analogous contemporary situations). In the Catholic church the Pope, as the head of the church and the Bishop of Rome, has the authority to interpret Scripture and bishops also exercise authority in leading their assigned portion of believers, assisted by priests and deacons. CATECHISM OF THE CATHOLIC CHURCH _ 882-886 (2005). For Jews moral principles are extrapolated from studying the Torah, which is “God’s ‘antidote’ to the evil impulse”, and the rabbinic literature, which recognizes how difficult it is to live a moral life and “prescribes a variety of methods for overcoming temptation.” DORFF, JEWISH TEACHINGS, *supra* note 21 at 10.

²⁷ *Genesis* 1:27 (“So God created man in his own image, in the image of God he created him; male and female he created them.”). See MATHEWS, *supra* note 21 at 22 and 61 (stating that “Genesis stands second to none in its importance for proclaiming ‘the whole will of God’” and “[s]ince all human life is created in the image of God, there is no person or class of humans lesser than others”); WRIGHT, WALKING, *supra* note 26 at 16-17 (noting all that ethical concerns with a biblical basis began with creation theology) and JOHN N. OSWALT, THE BOOK OF ISAIAH: CHAPTERS 1-39 AT 99 (1986) [HEREINAFTER OSWALT I] (stating that injustice and oppression defy the doctrine of creation).

²⁸ *Deuteronomy* 6:5.

²⁹ *Leviticus* 19:18. See also *Matthew* 22:37-40, 7:12; *Mark* 12:20 & *Luke* 6:31 (Jesus Christ declares either directly or by example that loving God and loving neighbors are the two greatest commandments).

³⁰ HOUSE, *supra* note 21 at 190 (linking God’s commands that justice protect all humankind to “[t]he fact that God created all persons in his image”); MATHEWS, *supra* note 21 at 274 (identifying community responsibility as foundational to covenant commitment to God, noting that “[c]ommunity responsibility took priority over individual preferences or rights.”); ROSS, *supra* note 21 at 112-13 (by virtue of being created in the image of God describing the great spiritual, ethical and moral capabilities and responsibilities of all humans as God’s representatives on earth); WRIGHT, KNOWING JESUS THROUGH THE OLD TESTAMENT 198 (1992) (noting that the commands of Jesus to love God and one’s neighbor links accountability for how one treats other people with accountability to God who created all people in his image); GARY V. SMITH, AMOS 131-132 (1989) (describing the unjust treatment of the poor by the ancient Israelites as having “profane[d] the Holy name of God” by failing to “honor God with their lives”); DARRELL L. BOCK LUKE 1:1-9:50 22 (1994) [HEREINAFTER BOCK I] (discussing the Sermon on the Plain as “a call to love others in the context of accountability to God”); CRAIG S. KEENER, A COMMENTARY ON THE GOSPEL OF MATTHEW 185 (1999) (discussing the message of Jesus indicating “when one damages one’s relationship with others one damages one’s relationship with God”); HAUERWAS, CHRISTENDOM, *supra* note at 23 at 45 (concern for those who suffer from injustice is a critical element of being a true Christian which translates to as to a community obligation to “reshape and restructure society so that the structural injustices are eradicated forever.”) and

The Bible as well as many other theological sources provides further guidance articulating broad ethical principles defining justice that evaluate virtually any social structure, especially those addressing economic issues such as tax policy. Illustrating special concern for the more vulnerable and powerless segments of society, while still applying to all other members of the community, the Old Testament forbids oppression.³¹ Oppressive laws actively make a person's already precarious situation worse, foster economic exploitation and injustice or unreasonably stand in the way of a person's progress towards reaching their potential.³² The Judeo-Christian standard of justice forbidding oppression directly applies to the laws defining how the burden for paying taxes will be allocated among those at different levels of income and wealth.³³

DORFF, JEWISH TEACHINGS, *supra* note 21 at 5 and 122 (creation of all humans in God's image results in strong emphasis on the worth of the individual thereby requiring justice in the community "because God Himself is just").

³¹ The theme forbidding oppression appears in numerous places throughout the Old Testament Law both in general terms and addressing concrete situations that, given the culture and economic structures of the ancient world, had oppressive effects. See *Exodus* 22:21-22 23:9 & *Leviticus* 19:13, 33 (generally forbidding oppression); *Deuteronomy* 24:12-13, 17 & *Exodus* 22: 26-27 (forbidding the keeping of a cloak as a pledge for a loan); *Deuteronomy* 24:6 (forbidding taking a pair of millstones as security for debt); *Deuteronomy* 23:19, *Exodus* 22:25 & *Leviticus* 25:37 (forbidding the charging of interest for lending money and selling food at a profit); *Deuteronomy* 24:14-15 & *Leviticus* 19:13 (forbidding holding back wages overnight) and *Leviticus* 19:35-36 (forbidding dishonest scales and measurements); *Exodus* 20:15 & *Deuteronomy* 5:19 ("You shall not steal"). This theme also surfaces in the fiery orations of the Hebrew Prophets. See e.g., *Amos* 2:7-8 ("They trample on the heads of the poor as upon the dust of the ground and deny justice to oppressed...[t]hey lie down beside every altar on garments taken in pledge"), *Amos* 8:4-6 ("Hear this, you who do away with the poor of the land...buying the poor with silver and the needy for a pair of sandals"); *Micah* 2:1 ("Woe to those who plan inequity, to those who plot evil in their beds! At morning's light they carry it out because it is in their power to do it") and *Isaiah* 10:1-2 ("Woe to those who make unjust laws, to those who issue oppressive decrees, to deprive the poor of their rights and withhold justice from the oppressed of my people, making widows their prey and robbing the fatherless").

³² See PETER C. CRAIGIE, *THE BOOK OF DEUTERONOMY* 308 (1976) (describing the cloak in ancient Israel as an outer garment by day and a blanket by night, and for very poor people, it would be the only significant possession they could offer as a pledge); WRIGHT, *DEUTERONOMY*, *supra* note 23 at 256 (describing millstones as essential equipment for a family farm for making bread) and *id* at 82-83 (discussing John Calvin's interpretation of the commandment prohibiting theft as invoking specific Old Testament laws dealing with, for example, wages as well as accurate weights and measures, which set examples broadly forbidding economic exploitation and injustice as well as all forms of unjust gain at the expense of others); DOUGLAS STUART, *WORLD BIBLICAL COMMENTARY: HOSEA-JONAH* 317 (1987) (analyzing the oppression of the poor condemned by *Amos* as describing the wealthy and powerful as "hindering access or progress" of the poorer members of the community); SMITH, *supra* note 30 at 227, 340-42 (interprets selling and doing away with the poor in the message of *Amos* as driving them into bankruptcy and slavery through unjust economic dealings and heavy taxes); KENNETH L. BARKER & WAYLON BAILEY, *THE NEW AMERICAN COMMENTARY: MICAH, NAHUM, HABAKKUK AND ZEPHANIAH* (1999) (interpreting the inequity in *Micah* 2:1 as "refer[ring] to to abuse of power in illegal and unethical machinations, resulting in social injustice" and discussing how the wealthy oppressors had the power "because they controlled the power structures of their society, believing that 'might makes right'") and OSWALT I, *supra* note 27 at 259 (interpreting the message of *Isaiah* condemning oppression as describing the poor being denied their rights resulting in society reaching "the lowest limits of cynicism and self-serving").

³³ See *infra* note 59 and accompanying text.

In addition to forbidding oppression, the Bible also requires that the community’s laws ensure that each individual enjoys a reasonable opportunity to reach his or her potential.³⁴ The core of this ethical principle comes from creation theology – because each person is created in God’s image with a unique potential to carry out God’s work on earth as a matter of biblical justice all persons must have a meaningful chance to develop this divinely inspired potential.³⁵ In addition to requiring that all members of the community have access to the bare minimum necessities of life,³⁶ the Books of Exodus, Leviticus, Deuteronomy, Amos, Micah and Isaiah further elaborate by mandating a specific legal infrastructure, which requires releases of servants and forgiveness of debt every seven years as well as an intricate web of land tenure rights.³⁷ These legally built-in safeguards, metaphorically a ladder of

³⁴ See *infra* notes 35-47 and accompanying text (biblical exegesis and hermeneutics establishes moral principles requiring reasonable opportunity); POPE JOHN XXIII, PACEM IN TERRIS (PEACE ON EARTH) ¶ 60 (1963) (“to safeguard the inviolable rights of the human person, and to facilitate the performance of his duties, is the principal duty of every public authority”) and DORFF, JEWISH TEACHINGS, *supra* note 21 at 127 and 136 (noting that the dignity of all human creates moral obligations at both an individual and community level to help poor people bring themselves out of poverty). When I first articulated this moral principle in order to ethically evaluate the deplorable tax policy in Alabama, I articulated the standard in terms of requiring “minimum opportunity”. See Hamill, *supra* note 2 at 58-66. In this article I have changed the description of the standard to “reasonable opportunity”, which requires a somewhat higher threshold. I initially chose the “minimum opportunity” description to clearly capture the absolute floor of a conservative evangelical interpretation. After additional research and further reflection on these evangelical sources as well as consideration of a conservative interpretation of mainline Protestant, Catholic and Jewish perspectives, I believe that the common ground of all these perspectives solidly supports the moral standard of “reasonable opportunity”.

³⁵ See *supra* notes 27-30 and accompanying text (injustice among humans amounts to injustice inflicted against God because all humans being created in God’s image) and ROSS, *supra* note 21 at 73-74 (the image of God refers to functions which include serving and imitating God as well as administering for God). The right to justice, especially for the poor and powerless, is a common theme throughout the Old Testament. See e.g., *Deuteronomy* 24:17, *Amos* 5:7-14, *Isaiah* 1:17 and *Micah* 5:8 and WRIGHT, DEUTERONOMY, *supra* note 23 at 257-61 (discussing the purpose behind the laws of *Deuteronomy* and the interpretation of “justice” as encompassing “rights” as establishing through enforceable legislation the opportunity to become self-sufficient and to seek self-improvement); BILLY K. SMITH & FRANK S. PAGE, THE NEW AMERICAN COMMENTARY: AMOS, OBADIAH, JONAH 100, 106 (1995) (the message of *Amos* condemning injustice referring broadly to a divine standard of how society should be ordered that especially seeks the welfare of the poor); SMITH, *supra* note 30 at 226 (the references of justice at the gate being perverted in the message of *Amos* refer to the “a concerted effort to control and manipulate the legal process to the advantage of special interests” occurring at the gate of an ancient city which is where all aspects of the community’s life were settled) and OSWALT I, *supra* note 27 at 99 (stating justice is valuing persons as God does, consistent with God’s character). See also U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 32 (affirming that “every human being possesses an inalienable dignity that stamps human existence prior to any division in to races or nations and prior to human labor and achievement.”).

³⁶ See e.g., *Deuteronomy* 15:7-11 & *Leviticus* 25:35, 39-40 (requiring generosity and opportunities to work to be extended to poor people); *Deuteronomy* 14:28-29 (requiring tithes of food to meet basic needs of others who cannot provide for themselves); *Exodus* 23: 10-11 (requiring land to lay fallow every seventh year so that the poor in the community may claim whatever grows that year); *Deuteronomy* 24:19-21 & *Leviticus* 19:9-10 (requiring farmers to leave part of the harvest behind for the poor). See also EUGENE H. MERRILL, THE NEW AMERICAN COMMENTARY: DEUTERONOMY 324 (1994) & MARK F. ROOKER, THE NEW AMERICAN COMMENTARY: LEVITICUS 255-56 (2000) (describing gleaning as preserving human dignity by allowing the poor to work by harvesting the crop left behind).

³⁷ *Deuteronomy* 15:12-14, *Exodus* 21:2, & *Leviticus* 25:40-41 (requiring servants to be set free every seven years with generous provisions); *Deuteronomy* 15:1-3 (requiring debts to be cancelled every seven years); *Leviticus* 25:8-28 (land tenure rights required a Year of Jubilee which returned all land to the original ancestral family clan every fifty years and

opportunity available to every member of the community, stood independent of and without regard to separate voluntary acts of beneficence and charity. As a result those facing harsh economic circumstances were guaranteed an opportunity to achieve economic self sufficiency, which in turn allowed them a chance to reach their potential.³⁸

This iron clad infrastructure of justice anchored in the Old Testament in no way guaranteed that everyone in the community would in fact reach their potential. Rather, the guaranteed seven year releases, land tenure rights and other safeguards of justice also implicitly assumed that a significant level of personal responsibility and individual effort would be required to take advantage of these opportunities.³⁹ However notwithstanding this clear element of personal responsibility, all members of the community, even those who caused the misery they found themselves in, were guaranteed these legal rights even if the particular circumstances suggested that the personal commitment necessary to take advantage of these opportunities was lacking.⁴⁰

provided redemption rights to buy back family ancestral land with the price based on the number of years since the last Year of Jubilee). The fiery orations of the Hebrew Prophets condemned the numerous violations of these required seven year releases and land tenure rights. See *Amos* 2:6 (“They sell the righteous for silver, and the needy for the pair of a pair of sandals”); *Micah* 2:2 (“They covet fields and seize them, and houses, and take them. They defraud a man of his home, a fellow man of his inheritance”); *Micah* 2:9 (“You drive the women of my people from their pleasant homes. You take away my blessing from their children forever”); *Isaiah* 5:8 (“Woe to you who add house to house and join field to field till no space is left and you live alone in the land”).

³⁸ See WRIGHT, DEUTERONOMY, *supra* note 23 at 192-93 (requirement that the servant freed after seven years be supplied generously was to ensure that the former servant had a real chance to attain self-sufficiency); JOHN E. HARTLEY, WORLD BIBLICAL COMMENTARY: LEVITICUS 436, 443 (discussing the Year of the Jubilee and the land tenure rights as preserving for all families a basic right to land allowing them to lease the land to others in hard times); ROOKER, *supra* note 36 at 306 (same) and at 303-04 (noting that the Year of Jubilee carried out personal holiness “on a social plane on behalf of the disadvantaged...[for] the protection of the weak”); R.K. HARRISON, LEVITICUS 224 (1980) (noting that the Year of Jubilee prevented the accumulation of vast estates); CHRISTOPHER J.H. WRIGHT, AN EYE FOR AN EYE: THE PLACE OF OLD TESTAMENT ETHICS TODAY 83, 77 (1983) (noting that the year of Jubilee was designed to put limits and safeguards on the worst effects of the Fall); CHRISTOPHER J.H. WRIGHT, GOD’S PEOPLE IN GOD’S LAND 65,177-79 (1990) (interpreting the year of the Jubilee as part of the theological identity of ancient Israel that periodically restored the economic viability of small family land units and the Prophets attack of the destruction of these small land units as being theologically motivated); SMITH, *supra* note 30 at 227 (interpreting the message of *Amos* as condemning violations of the law including land tenure year rights and Jubilee); STUART, *supra* note 32 at 288 (same); BARKER & BAILEY, *supra* note 32 at 64-68 (interpreting the message of *Micah* condemning violations of Mosaic land tenure laws denying widows and orphans their inheritance rights leaving them without any property, money or security); CRAIG L. BLOMBERG, NEITHER POVERTY NOR RICHES 73 (1999) (discussing the messages of *Amos* and *Micah* as denouncing “numerous unethical maneuvers” including the violation of land tenure rights “concocted to concentrate wealth in the hands of fewer and fewer”) and OSWALT I, *supra* note 27 at 158 (the reference of “adding house to house” in *Isaiah* 5:8 involved immorally dispossessing people and reducing them to servitude on what was their own land).

³⁹ See sources cited at *supra* notes 36-38 (gleaning required the recipient to work and the seven year releases and land tenure rights did not guarantee the recipient would achieve economic self sufficiency and growth). See also HOUSE, *supra* note 21 at 67 (in the context of the sinful choices made by Adam and Eve, discussing human responsibility for all sin stating “[i]t is vital to conclude that each individual is responsible for his or her own actions”) and GENE A. GETZ, BIBLICAL THEOLOGY OF MATERIAL POSSESSIONS 194-95 (1990) (in context of Paul’s message to the *Thessalonians* discussing the responsibility of all Christians to work and make a living with the opportunities and talents they are given).

⁴⁰ See sources cited at *supra* notes 36-38 (gleaning opportunities, seven year releases and land tenure rights were

The teachings of Jesus Christ and other New Testament material, in addition to condemning the oppression of the poor and powerless,⁴¹ also enhance the specific legally required safeguards found in the Old Testament as requiring even broader and higher structural standards of societal justice protecting human dignity. Early in his ministry Jesus ushers in a new age of greater righteousness when he declares that he has come to fulfill the Law and Prophets of the Hebrew Scriptures,⁴² and “preach the good news to the poor...[and] release the oppressed”⁴³, thus explicitly elevating the requirements of the Old Testament Law and the Prophets as reflecting the spiritual intent beyond the letter of the law.⁴⁴ Although the degree of societal justice required by the teachings of Jesus is the subject of an intense debate among different Christian denominations and theological traditions, at the very least his

mandatory under the Mosaic law).

⁴¹ See e.g., *Luke* 3:12-14 and BOCK I, *supra* note 30 at 312-314 (discussing John the Baptist’s criticism of the oppressive conduct of tax collectors and soldiers and the requirement that they exercise their authority over those with less power fairly); *Luke* 20:47, *Mark* 12:40 and DARRELL L. BOCK, *LUKE* 9:51-24:5 1643 (1996) [HEREINAFTER BOCK II] (discussing Jesus’s scathing criticism of the devouring of widows’ houses as economically oppressing widows and leaving them devastated). See also U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 44 (noting that oppression can take many forms, including economic structures and involves “a person or group be[ing] treated actively or abandoned passively as if they were nonmembers of the human race” and finally concluding that “[a]cquiescence in them or failure to correct them when it is possible to do so is a sinful dereliction of Christian duty.”).

⁴² *Matthew* 5:17 (Do not think I have come to abolish the Law or the Prophets; I have not come to abolish them but to fulfill them”). See also sources cited at *supra* notes 27-29 (Jesus declared the Mosaic law commands to love God and love your neighbor as yourself to be the two greatest commandments).

⁴³ *Luke* 4:18.

⁴⁴ CRAIG L. BLOMBERG, *THE NEW AMERICAN COMMENTARY: MATTHEW* 30-31, 105 (1992) (message of *Matthew* regarding Jesus’ fulfillment of the law does not merely preserve the law intact, rather it demonstrates Jesus’ “sovereign authority to interpret, transcend, and even change the way the law does or does not apply to his followers”, and therefore requires a greater righteousness to be in fellowship with God and conform to his will); THIELMAN, *supra* note 24 at 66, 84, 89, 120-21, 183 (discussing the humane foundation beneath the Mosaic Law being fulfilled and brought to the surface in full restorative effect by Jesus and Jesus fulfilling the role of the Servant in *Isaiah*); FRANK THIELMAN *THE LAW AND THE NEW TESTAMENT* 48, 72 181 (1999) (the “rich repository of specific ethical material” of the fundamental moral principles of the Mosaic law is valid for Christians and in his fulfillment of the law Jesus created something new by elevating the principles of the Mosaic law “to the highest level of importance”); KEENER, *GOSPEL*, *supra* note 30 at 177 (discussing Jesus’ fulfillment of the Hebrew Scriptures as “clearly affirm[ing] his commitment to the law of Moses...for his followers rather than simply employing it in public or polemical situations”); BOCK I, *supra* note 30 at 39 (“[T]he law is reaffirmed in ways that parallel the Old Testament prophets”); WRIGHT, *DEUTERONOMY*, *supra* note 23 at 11, 57 & WRIGHT, *KNOWING JESUS*, *supra* note 30 at 186-87 (noting that the Mosaic law shaped the values, priorities and convictions of Jesus’ life and that the revelations and teachings of Jesus cannot be separated from God’s mission in Israel); HARRISON, *supra* note 38 at 32-33 & HARTLEY, *supra* note 38 at 325 (stating that Jesus affirmed the moral principles of the holiness code of *Leviticus* 19 and discussing the importance of this law in Jesus’ teachings) and BARKER & BAILEY, *supra* note 32 at 115 (stating Christians have the law placed on their hearts, and justice, mercy and faithfulness are the most important aspects of the law). See also DORFF, *JEWISH TEACHINGS*, *supra* note 21 at 117-118 (noting that rabbinic authorities recognized that justice sometimes demands more thereby creating moral obligations beyond the letter of the law).

teachings affirm that all persons must be free from oppression and enjoy a reasonable opportunity to reach their God-created potential.⁴⁵

Although many of the particular provisions of the Old Testament Law are no longer culturally relevant in 21st century modern societies, and, the teachings of the New Testament, as well as other theological sources, are largely stated in broad moral principles rather than in specific examples, the underlying principles of justice forbidding oppression and mandating that all persons enjoy a reasonable opportunity to reach their potential contemporarily applies and calls for safety nets and opportunities that meet 21st century cultural standards.⁴⁶ In addition to absolutely guaranteeing that all people have access to minimum subsistence, these Judeo-Christian standards of justice reach a broad

⁴⁵ See sources cited at *supra* notes 26-44 and accompanying text. See also BOCK I, *supra* note 30 at 400-06 (discussing Old Testament overtones of the reference of *Isaiah's* servant song quoted by Jesus as thematically connected to the *Isaiah's* rebuke to the nation for failing to promote justice; discussing and rejecting both extremes (the liberation theology interpretation requiring full scale social revolution and the other extreme requiring little more than personal piety) of the interpretations of Jesus' message while interpreting the message of *Luke 4:16-21* as confronting and changing the hearts of individuals in society's structures so that those individuals can impact those structures in order to elevate community standards as reflecting God's values of ensuring the well-being of all members of the community; and, finally recognizing that the Gospel of Jesus Christ generally has societal implications concerning how the redeemed community treats individuals and uses social structures thereby requiring the church to reflect "[c]ompassion, concern, love, truth, and service" as Jesus did); BLOMBERG, RICHES, *supra* note 38 at 45 (discussing the illusions to the Jubilee in the New Testament as demonstrating the principles remain in force and "challenge all major, modern economic models...[including those that permit]...untrammled individualism which secures individuals at the expense of the community"); ROOKER, *supra* note 36 at 264-65 (stating that the general principles of the ethics of the holiness code of *Leviticus 19* are directly applicable to Christians individually and collectively as a community, and that "[i]t is their demonstration of ethics and holiness that characterizes their corporate identity") and WRIGHT, OLD TESTAMENT ETHICS, *supra* note 38 at 115-15, WRIGHT, KNOWING JESUS, *supra* note 30 at 230-31 & WRIGHT, WALKING, *supra* note 26 at 165-67 (stating that Christian social ethics requires that the moral principles behind ancient Israel's social structures apply to the entire social system at the community level which demands that these principles be woven into the fabric of society in order to change the social conditions that crush the life out of people).

⁴⁶ See sources cited at *supra* notes 26, 34, & 45. See also GARRETT & MELICK, *supra* note 26 at 36-37 (recognizing the need to determine the underlying principles of Scripture and apply them to contemporary ethical questions); FEE & STUART, *supra* note 26 at 65-76 (the process of hermeneutics offers two distinct approaches to morally evaluate any given ethical issue: (1) if the "specific life situations" of the first audience receiving the biblical text mirror the contemporary audience then the broad ethical principles of the biblical text apply to the contemporary audience in the same manner as the first audience; and (2) if due to vast cultural differences the "specific life situations" of the original and contemporary audiences do not mirror one another the broad ethical principles of the biblical text apply to "genuinely comparable" situations, meaning the contemporary problem must be analogous to the situation originally addressed in the biblical text). See also *id.* at 155-58 (stating that specific Old Testament Laws related to land tenure rights and the release of servants as do not literally apply to contemporary Christians but nevertheless serve "as a reliable *guide* with general applicability as providing an example of God's character, his demands for fairness, and his ideals, which can be applied broadly to contemporary issues); BARKER & BAILEY, *supra* note 32 at 36-37, STUART, *supra* note 32 at 150-63 & ROOKER, *supra* note 36 at 74, 257 (stating that Old Testament laws cannot be literally applied but should be applied to contemporary society according to their general principles); WRIGHT, DEUTERONOMY, *supra* note 23 at 195 & WRIGHT, WALKING, *supra* note 26 at 111, 114 (stating the laws of ancient Israel have broad "paradigmatic relevance to all cultures and societies" and universally apply to Christians and their communities); *id.* at 31-32 & WRIGHT, GOD'S LAND, *supra* note 38 at 178-79 (discussing the contemporary application of the moral principles established by the Jubilee as supporting a challenge to oppressive structures so that the poor have a chance to restore themselves to economic vitality while halting relentless economic forces that increase the gap between rich and poor).

variety of other areas. These other areas include ensuring that every member of the community has access to an adequate education and job training as well as decent healthcare and housing.⁴⁷

The moral obligations under Judeo-Christian ethics has limits. The standards of justice articulated in the Old Testament does not contemplate any degree of utopian equality.⁴⁸ Moreover, the New Testament teachings are eschatological, meaning the full extent of God's intended standards of justice will not materialize until Jesus comes again and completes his work. Human effort alone cannot bring this forth because of humanity's fallen condition.⁴⁹ For these reasons Judeo-Christian teachings condemn as immoral legal structures, which includes tax policy, that involve a massive wholesale

⁴⁷ Because the ancient causes of poverty the Old Testament Law was designed to remedy, which was owning no land and being forced into debt and servitude, is "genuinely comparable" to the contemporary problem of people being unable to break the cycle of poverty and reach their potential due to inadequate education, job training, housing and healthcare, the broad ethical principle of "reasonable opportunity" from the Old Testament Law as affirmed and strengthened by the teachings of Jesus Christ (*see supra* notes 41-45) currently applies and calls for action that ensures that all people in the community have access to these basic standards. *See also* WRIGHT, DEUTERONOMY, *supra* note 23 at 261 (finding the principles of hermeneutics as applied to the Old Testament law broadly requires the poorest and weakest in the community to have access to opportunities they need to provide for themselves, which "may include financial resources, but could also include access to education, legal assistance, investment in job opportunities, etc.; [s]uch things should not be leftovers or handouts, but a matter of rights and responsibilities in a caring society"); WRIGHT, GOD'S LAND, *supra* note 38 at 97-99 (discussing the importance of the land tenure laws of the Old Testament as guarding the welfare of children); JOHN N. OSWALT: THE BOOK OF ISAIAH: CHAPTERS 40-66 AT 282 (1998) [HEREINAFTER OSWALT II] ("the creation of a stable environment where children can mature and become productive persons is a direct concomitant of having listened to the instruction of God about the nature of human life"); BOCK II, *supra* note 41 at 1467-72 (discussing Jesus' special concern for the well-being of children, noting that "people of any size count" and that the mission of disciples "as not only to the powerful but also to the dependent"); U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 17 (citing Pope John XXIII declaration "all people have a right to life, food, clothing, shelter, rest, medical care, education, and employment" as meaning "when people are without a chance to earn a living, and must go hungry and homeless, they are being denied basic rights [and that] [s]ociety must ensure that these rights are protected." while also noting "[i]n Catholic social teaching, basic education is a fundamental human right.") and DORFF, JEWISH TEACHINGS, *supra* note 21 at 153-154 ("Specifically, we must seek first to save life and health, in part by providing medicine and in part by supplying food, clothing, and shelter. We must then seek to provide the skills and tools to enable people to become self-sufficient.").

⁴⁸ WRIGHT, OLD TESTAMENT ETHICS, *supra* note 38 at 77 (noting that the land tenure system of ancient Israel did not ensure everyone the same economic potential but sought to ensure "that every family should have *enough* for economic viability) and WRIGHT, WALKING, *supra* note 26 at 31-32 (Year of Jubilee not designed to require every family to have the same amount of property).

⁴⁹ THIELMAN, *supra* note 24 at 65, 112 (discussing the message of *Mark* as showing God accomplishing eschatological deliverance through Jesus and the message of *Luke* as teaching Christians how they should live as they proceed towards God's inevitable triumph, which remains unfinished in the present day); CRAIG S. KEENER, MATTHEW 106 (1997) (discussing the message in Jesus' blessings at the Sermon on the Mount as recognizing that the inequities of the world will not be fully vindicated until Jesus returns but "[t]his promise provides us both hope to work for justice and grace to endure the hard path of love"); BLOMBERG, MATTHEW, *supra* note 42 at 95, 99, 177 (discussing the "already/not yet" tension in the eschatological message of Jesus making it impossible for fallen humanity to reach God's standards of justice and create a social utopia but "part of the church's mission is [still] to try to improve the socioeconomic lot of the poorest of this world") and POPE JOHN XXIII, PACEM IN TERRIS (PEACE ON EARTH) ¶ 167-68 (1963) (stating that although Christians have the duty to seek social peace and justice, "human resources alone...cannot hope to achieve it [because] God Himself must come to man's aid...if human society is to bear the closest possible resemblance to the kingdom of God").

redistribution of wealth seeking equality of result along the lines of a socialist or communist regime or a welfare state. Moreover, unlike certain less extreme but still liberal-leaning moral frameworks defining justice, the Judeo-Christian standard of justice requiring reasonable opportunity does not even call for a generous level of tax revenues that attempts to achieve real equal opportunity in a numeric sense of measuring resources.⁵⁰

Despite the very real limits establishing boundaries that clearly distinguish faith-based ethics from liberal-leaning, intellectually-based secular ethics, these limits cannot be used to support an individualistically centered and exclusively free market oriented community and economy.⁵¹ With a special concern towards those with less wealth and power, the standards of justice under the moral principles of Judeo-Christian ethics strike a balance between community oriented values for the common good and reasonable rights to enjoy private property as well as individual autonomy and freedom. In striking this balance a community grounded in Judeo-Christian values ensures that adequate tax revenues guarantee everyone, not just those at high levels of income and wealth, a reasonable opportunity to reach their God-created potential. Tax policy guided by Judeo-Christian

⁵⁰ HARRISON, *supra* note 38 at 229 (discussing the application of the Old Testament's land tenure laws to today's church, noting "the tenor the laws pursued a middle course between the extremes of unrestricted capitalism and rampant communism"); THIELMAN, *supra* note 24 at 139-40 (noting that while the message of *Luke* views wealth as a serious danger to Christian discipleship that requires some to divest themselves of everything, on balance this message does not require this of all Christians as long as their lives are oriented towards following Jesus rather than accumulating wealth); DOUGLAS J. MOO, *THE LETTER OF JAMES 36* (2000) (the message of *James* does not support Liberation Theology because the letter condemns specific actions of the rich rather than being rich per se); BLOMBERG, *RICHES*, *supra* note 38 at 45 ("[t]he Jubilee suggests a sharp critique of...statism which disregards the precious treasure of personal rootage..."); STANLEY HAUERWAS, *A BETTER HOPE*, 23-24 (2000) (noting that society neither can nor should be egalitarian and commenting on left-leaning philosophy: "Liberalism, both politically and economically, is doing such a good job of self-destructing it needs no help from me."); POPE LEO XIII, *RERUM NOVARUM (ON THE CONDITION OF LABOR)* ¶ 4-5 (1891) (denouncing socialism as a method to combat poverty); POPE PIUS XI, *QUADRAGESIMO ANNO (THE FORTIETH YEAR): ON RECONSTRUCTION OF THE SOCIAL ORDER* ¶ 112 (1931) (denouncing communism as "incredible and portentlike in its cruelty and inhumanity") and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 54 ("The [Catholic] Church's teaching opposes collectivist and statist economic approaches").

⁵¹ See sources cited at *supra* notes 27-30 (creation account), *supra* notes 34-47 (moral requirement of reasonable opportunity) & *infra* notes 63-66, 68-74 (moral obligations regarding sacrifice and the proper use of wealth) forbid humans and their social structures from being completely individualistically centered, and, *infra* notes 165-168 (individualistically centered moral philosophy is a form of atheism and therefore is not an option for Christians, Jews and their social structures). See also BOCK I, *supra* note 30 at 598-601 (discussing Jesus' message of radical love requiring sacrifice without the expectation of a future benefit, noting "Jesus is saying that the 'I'll scratch your back, if you scratch mine' approach to meeting needs is not an example of a disciple's love"); MOO, *supra* note 50 at 36 (cautioning that "those of us enjoying a comfortable lifestyle are equally prone to trivialize" the message of *James*, which indicates "[t]he very possession of wealth, when others are going without the basic necessities of life...is sinful...a word that the church in the developed countries in our day needs to hear and take seriously"); TIMOTHY GEORGE, *THE NEW AMERICAN COMMENTARY: GALATIANS 167* (1994) (discussing Paul's mission as including "both a social and an evangelistic responsibility"); KEENER, *GOSPEL*, *supra* note 30 at 165 (discussing the message of the beatitudes as precluding those who have truly repented and humbled themselves before God from "act[ing] with wanton self-interest in relationships"); KEENER, *MATTHEW*, *supra* note 49 at 294 (discussing the message of *Matthew* as "God want[ing] us to work for the purposes he intended for the world before it was marred by sin") and BLOMBERG, *RICHES*, *supra* note 38 at 244 (possession and desire for too many material goods leads to rejection of God).

ethics raises a level of revenues that greatly exceeds the funding essential to cover the functions of the minimum state.⁵²

C. Judeo-Christian Moral Obligations to Support Adequate Tax Revenues Raised by a Moderately Progressive Structure

In addition to defining the level of adequate revenues, the tax laws must also set forth how the burden for paying the taxes will be borne among taxpayers at different levels of income and wealth. Like the level of revenues, the allocation of the tax burden is also an issue of justice under the community's moral standards. Before ethically evaluating the different alternatives, it is useful to first define regressive, proportional or flat, and progressive models used by traditional tax policy analysts to describe the ways the tax burden can be allocated.⁵³ Regressive tax models impose taxes inversely

⁵² See *supra* notes 20-21 (human greed makes compulsory taxation necessary), notes 34-47 (tax revenues must meet the reasonable opportunity threshold which must fund basic health, education and housing programs), *infra* notes 57-58, 80 (all wealth ultimately owned by God and reasonable private property rights do not preclude imposing tax burdens) and notes 68-74 (financial sacrifices required of those enjoying greater levels of income and wealth includes the bearing of greater tax burdens). See also THIELMAN, *supra* note 24 at 142 (indirectly recognizes the importance of adequate tax revenues in discussing "God's saving purposes involv[ing], to some extent, an economic leveling so that the disparity between rich and poor is not as great among God's people as it is among those outside his people" as being accomplished "at least to some extent" rather than completely through generous giving); BOCK II, *supra* note 41 at 1150-54 (Jesus' message in the Parable of the Rich Fool condemns directing and accumulating wealth only for oneself); BLOMBERG, RICHES, *supra* note 38 at 40, 83 (discussing the biblical message in the context of recognizing the existence of both private property rights and that levels of wealth accumulation can become unjust, as supporting a balance of everyone enjoying the opportunity to own at least a modest amount of wealth thereby forbidding anyone from having too much); ROOKER, *supra* note 36 at 312 (discussing the application of the Jubilee to the church today as encouraging laws that restrain the tendency to overestimate one's right to private property and prevent the accumulation of wealth in few hands while at the same time respecting reasonable private property rights by legally protecting the people from a collectivist nationalism); KENNETH MATHEWS: AMOS, REPENTANCE OR RUIN 19, 21 (1995) (discussing the example of the Mosaic law of creating a social system that avoided creating a permanent underclass while noting that capitalistic system will become an evil tyranny without moral restraints) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 79-80 (mandating that tax revenues must adequately meet the public needs of society). In addition to enacting a tax system that raises adequate revenues, legislative and government accountability that ensures tax revenues are used in the most efficient manner thereby preventing or reducing waste, is an integral element of the standard of justice. See MICHAEL J. GRAETZ, THE U.S. INCOME TAX: WHAT IT IS, HOW IT GOT THAT WAY AND WHERE WE GO FROM HERE 222 (1999) (wanting "their tax dollars to be well spent" is one of characteristics of a fair tax system and desired by the American public - "Government waste feeds anti-tax frenzy") and SLEMROD & BAKIJA, *supra* note 1 at 109 (states that every tax dollar raised "whether for an aircraft carrier or for redistribution to a low-income family...had better produce social benefits worth more than a dollar.").

⁵³ The question of how the tax laws allocate the tax burden among taxpayers at different levels of income and wealth is referred to as vertical equity. SLEMROD & BAKIJA, *supra* note 1 at 57. Vertical equity is analyzed by examining both the tax rate and the tax base. Deductions, exemptions and other tax benefits that reduce the level of gross income subject to the tax rate or rates define the tax base. *Id.* at 41-43 (noting the rate structure alone cannot measure how the true tax burden is spread among taxpayers in different income groups because of exemptions, deductions and other tax benefits) and GRAETZ, *supra* note 52 at 222 (in the context of discussing the rates of flat tax models stating that the tax base must be defined in order to evaluate the structure). A related issue, horizontal equity, is the concept that similarly situated taxpayers should be subject to the same tax liability. The federal income tax structure has many horizontal equity issues because deductions and other tax benefits not tied directly to defining income result in taxpayers at similar income levels being subjected to different tax burdens because of their personal tastes and choices. SLEMROD & BAKIJA, *supra* at 87. Moreover many horizontal equity issues also raise vertical equity issues because the horizontally suspect deductions and other tax

proportional to income, meaning the tax burden as a percentage of available income is larger at lower income levels and is smaller at higher income levels.⁵⁴ Proportional or flat models impose roughly the same tax burden as a percentage of available income at all income levels.⁵⁵ Progressive tax models impose a greater tax burden as a percentage of the taxpayer's income as the taxpayer's income rises to higher levels. The degree of progressivity can vary greatly from very mild, to degrees of moderation, and finally can even show steep levels with top rates reaching well over fifty percent at the highest income levels.⁵⁶

Theologically, evaluating the fairness of the tax burden must start with the Book of Genesis which reveals God as the sole creator and the ultimate owner of all the earth's wealth and resources with human beings serving as tenants and stewards for God's purposes.⁵⁷ Tax burdens are not inconsistent with rights to private property and individual autonomy, which, while generally recognized and respected are not absolute and do not totally outweigh all other moral considerations.⁵⁸ The Judeo-

benefits disproportionately help those at greater income levels reduce their tax burdens. GRAETZ, *supra* at 133-34 (noting that horizontal equity issues still a significant problem in achieving a fair allocation of the tax burden because the post 1986 tax law favors fringe benefits, home ownership, certain investments and provides a variety of incentive provisions). A moral evaluation of the allocation of the tax burden among taxpayers at different levels of income or wealth must consider both the tax rates and the complicated provisions defining the tax base subject to the rates. Although this article will focus only on a broad moral evaluation of regressive, flat or proportional or progressive allocations of the tax burden, the moral principles developed in this article can be used to evaluate whether a particular deduction or tax benefit is fair under Judeo-Christian standards.

⁵⁴ SLEMROD & BAJIKA, *supra* note 1 at 58. *See also id.* at 55 (discussing taxes that impose the same dollar burden on each taxpayer, for example head or poll taxes, as universally recognized as unfair) and GRAETZ, *supra* note 52 at 200 (noting that exemptions for groceries, clothing and housing and excluding services such as healthcare and public transportation in a value-added or retail sales tax system "are intended to relieve the regressive impact of such consumption taxes on lower-income families").

⁵⁵ SLEMROD & BAJIKA, *supra* note 1 at 8 (noting that while the single rate of tax does not rise at higher income levels nevertheless the built-in exemptions cause a mildly progressive effect at lower income levels). *See also* GRAETZ, *supra* note 52 at 220-21 (providing an exemption for a specific amount of wages enables the flat tax to eradicate the negative affects associated other consumption tax system on low-income earners).

⁵⁶ SLEMROD & BAJIKA, *supra* note 1 at 6. *See also id.* at 19-21 and GRAETZ, *supra* note 52 at 16 (reviewing the historical income tax rate structures since 1913 documenting that degrees of progressivity varied substantially with some years showing top rates of well over 50% while noting that in those years generous deductions and other tax benefits substantially narrowed the base).

⁵⁷ *Genesis* 1:1-31 (creation account reveals God as the sole source of all the earth's resources); HOUSE, *supra* note 21 at 60 (because of God's sovereignty and goodness humans have a moral obligation to responsibly rule and subdue the earth's resources as God's stewards); MATHEWS, *supra* note 21 at 61 (same); ROOKER, *supra* note 36 at 306 (theological underpinning behind *Deuteronomy* is "the land belongs to the Lord"); WRIGHT, *OLD TESTAMENT ETHICS*, *supra* note 38 at 57 (same). *See also* POPE JOHN PAUL II, *CENTESIMUS ANNUS (THE HUNDRETH YEAR)* ¶ 37-38 (1991) (explaining that God has given the earth to man as a gift and its resources are to be used in accord with God's commandments) and DORFF, *JEWISH TEACHINGS*, *supra* note 21 at 135 (God is the creator and ultimate owner of all things and any claim of ownership by men is secondary to God's).

⁵⁸ BLOMBERG, MATTHEW, *supra* note 42 at 331 (discussing the God and Caesar interchange between Jesus and

Christian standard of justice forbidding oppression absolutely condemns as immoral all tax structures that burden those below the poverty line or that have regressive effects within the ranges of the lower middle classes.⁵⁹ More complicated theological analysis is required to morally evaluate the other two options for allocating tax burdens even though flat and to a lesser degree the numerous variations of progressive models have hidden regressive effects proportionally imposing higher effective tax burdens on those in the vast ranges of the middle classes and among the wealthy. Despite these regressive effects well designed flat and progressive models do not normally involve allocating tax burdens in a manner that oppresses those who truly cannot afford to pay the tax because adequate exemptions totally shield income at poverty levels and prevent regressive effects in the lower middle class ranges.⁶⁰

the Pharisees in *Matthew* 22:15-22 as acknowledging the legitimate authority of human governments, especially more democratic governments, to impose reasonable taxation concluding that “Christians who avoid paying taxes, or who avoid paying the full amount of their taxes, sin against God even just as surely as in more obviously ‘moral’ arenas”); BOCK II, *supra* note 41 at 1607-1615 (discussing Jesus’ message in the passages addressing Caesar’s task in *Luke* 20:20-26 as acknowledging the presence of civil government, its right to sustain itself through taxation); THOMAS R. SCHREINER, *ROMANS* 681-682 (1998) (discussing the message of *Romans* 13:1-7 as commanding believers to submit to government authorities and pay their lawfully owed taxes as broadly recognizing the legitimacy of these institutions); GETZ, *supra* note 39 at 256 (affirming that “Christians should always be responsible and honest citizens in their own societies by paying all governmental taxes and revenues”); POPE PAUL VI, *POPULORUM PROGRESSIO (ON THE DEVELOPMENT OF PEOPLES)* ¶ 23 (1967) (“[t]he right to private property is not absolute and unconditional. No one may appropriate surplus goods solely for his own private use when others lack the bare necessities of life. In short...the right of private property may never be exercised to the detriment of the common good.”) and DORFF, *JEWISH TEACHINGS*, *supra* note 23 at 135 (recognizing that human ownership of property amounts to “our temporary lease on God’s property”). *See also supra* notes 22-25 (explaining the need for all communities to have some level of compulsory taxation due to effects of the Fall causing humans to succumb to the sin of greed) and notes 26-50 (discussing the Judeo-Christian moral requirement of reasonable opportunity mandating a level of tax revenues well beyond the minimum state but with limitations) and *infra* note 80 (recognizing reasonable rights to private property ownership within the framework of Judeo-Christian ethics as ethically forbidding confiscatory tax regimes).

⁵⁹ Although regressive tax structures differ from the ancient examples of economic oppression condemned by the Old and New Testaments, the “specific life situation” – the tendency to oppress poor people has not changed, therefore the broad ethical principle of the biblical texts contemporarily applies. *See supra* notes 31-32, 46 and accompanying text (discussing the development of the Judeo-Christian moral principle forbidding oppression and the application of broad biblical ethical principles to contemporary economic structures) and Hamill, *supra* note 2 at 68 (condemns Alabama’s regressive income and sales tax structures as grossly unethical under the Judeo-Christian moral principle forbidding oppression). *See also* U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 79-80 (stating that families below the poverty line lack sufficient resources to meet basic needs and therefore should bear no income taxes, while noting that most sales and payroll tax structures should lessen the disproportionate burden on these families). These regressive tax structures are immorally oppressive even though those enjoying greater levels of income and wealth pay higher taxes when measured in actual dollars. *See* SLEMROD & BAKJA, *supra* note 1 at 58 (noting that wealthy individuals pay larger actual dollar amounts even under most regressive tax structures).

⁶⁰ *See id.* at 263 (discussing exemptions in flat models noting that lower exemptions impose regressive effects at lower income levels and more generous exemptions shift the burden from those in lower income levels to those in the middle class) and *id.* at 192 (noting that flat models increase the burden on the middle and upper middle class taxpayers because the average tax rates flatten out at an earlier point on the income distribution, while progressive tax structures typically have a smaller adverse impact on the effective tax rates of the middle and upper middle class because average tax rates continue to increase into the higher end of the income distribution). Any tax structure with regressive effects on the poor and lower middle classes is immorally oppressive even if it nominally appears to be a flat or even a progressive structure. *See* Hamill, *supra* note 2 at 11-16 & n. 35 (despite the illusion of mild progressivity, because of grossly inadequate exemptions Alabama’s income tax structure imposes grossly regressive burdens on poor and lower middle

Even with sufficient exemptions that protect the lowest income levels and prevent regressive effects in the lower middle class ranges, flat models allocate the tax burden in a manner that enormously benefits the wealthiest taxpayers at the significant expense of the middle classes.⁶¹ Due to this lopsided favoring of those already enjoying the greatest share of God's resources, the general Judeo-Christian teachings addressing wealth combined with the principles imposing greater moral obligations on those blessed with greater amounts of wealth absolutely condemns flat models as immoral thereby requiring tax burdens to be allocated under some form of a progressive model.⁶² In his teachings regarding wealth, Jesus Christ directly commands that real faith requires God to have absolute priority over everything else, especially money, and issues strong warnings that those who enjoy an abundance of wealth will be tempted to put their trust in and center their lives around their wealth rather than God.⁶³ Judeo-Christian teachings also clearly indicate that some extremes of wealth accumulation are unjust and imposes extraordinarily costly demands on certain wealthy individuals and communities.⁶⁴

income Alabamians, and, largely due to hidden tax benefits imposes essentially proportional burdens on middle class and wealthy Alabamians).

⁶¹ See *infra* notes 120-121 and accompanying text.

⁶² See *infra* notes 63-74 and accompanying text (biblical exegesis and hermeneutics requires tax burdens to be allocated under a moderately progressive structure as levels of income and wealth rise) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 79-80 (stating that tax burdens should be progressive, requiring that those with relatively greater financial resources pay a higher rate of taxation while noting that progressive tax burdens are an important means of reducing the severe inequalities of income and wealth). See also note 53 (in addition to adopting a progressive rate structure must also ensure that the effective allocation of the tax burden is progressive by factoring in deductions and other tax benefits defining the tax base).

⁶³ THIELMAN, *supra* note 24 at 141 (the message of *Luke* indicates "that the way people handle their wealth provides an index of their spiritual condition....[with [g]reed...go[ing] hand in hand with a heart that is not right with God...[that] rejects Jesus"); BOCK I, *supra* note 30 at 157-58 (discussing the message of Mary's Magnificat as warning against the self-focus and spiritual insensitivity that comes with wealth and as requiring wealth to be used generously to serve one's neighbor); BOCK II, *supra* note 41 at 1372 (discussing Jesus' message in the story of the Rich Man and Lazarus as teaching about using wealth generously, noting rich man has been condemned "because he slipped into the coma of callousness that wealth often produces....consumed with his own joy, leisure and celebration [that he] failed to respond to the suffering and need of others around him"); BLOMBERG, MATTHEW, *supra* note 42 at 122-123 (discussing Jesus' command to refrain from "storing up for yourselves treasures on earth" as warning that wealth brings grave spiritual dangers and those who enjoy more wealth should be "characterized by generosity in giving and meticulous stewardship in using money for the Lord's work"); MOO, *supra* note 50 at 212 (discussing the message of *James* as warning that "wealth can be a particularly strong obstacle to Christian discipleship" and condemning the misuse of wealth, meaning wealthy persons who are using their wealth for their own selfish purposes); KEENER, MATTHEW, *supra* note 49 at 245 (discussing the cost of genuinely "embracing and yielding to God's reign" and warning that "[p]rofessed Christians who desire worldly wealth and status but are far less consumed with the furtherance of God's kingdom must reconsider the true state of their souls") and BARKER & BAILEY, *supra* note 32 at 40 (describing *Micah's* general condemnations of the society worshiping money as their God and the poor being their sacrificial victims).

⁶⁴ See sources cited at *supra* note 38 (discussing land tenure laws as preventing accumulation of vast estates); THIELMAN, *supra* note 24 at 139 (discussing the message of the Parable of the Rich Fool as falling into the trap of believing that life consists of the having an abundance of possessions and storing up accumulations of wealth); THIELMAN, LAW, *supra* note 44 at 59 (discussing the message of *Matthew* in the story of the rich ruler who had kept the Mosaic law his

A fundamental moral principle of Judeo-Christian ethics states that those who have been given much, have greater moral obligations to carry out God's work on earth, and, this specifically requires those who enjoy greater levels of income and wealth to use their income and wealth to further God's purposes rather than exclusively their own purposes.⁶⁵ Although more commonly discussed in the context of individual personal responsibility, this moral principle also broadly applies to social and economic structures created by laws, which includes choosing a model for allocating tax burdens among those enjoying different levels of income and wealth.⁶⁶ By allocating tax burdens in a manner

whole life but still refused Jesus' request to give up all his wealth as an example of Jesus requiring more than the Mosaic law); BLOMBERG, RICHES, *supra* note 38 at 127, 245 (discussing Jesus' overall message as clearly indicating "there are extremes of riches and poverty that are intolerable in his circle of followers" and warning that "sooner or later every economic system leads to certain people accumulating material possessions above and beyond what they can possibly need....[which] prevents others from having a better opportunity for a reasonably decent standard of living....[concluding that]....such hoarding or accumulation is sin, and if left unchecked proves damning."); MOO, *supra* note 50 at 200 and 214 (discussing the message of *James* as condemning people for selfish accumulation of wealth which "not only demonstrate[s] utterly false priorities....but also deprive[s] others of their very life and noting that Christians of today need to "ask ourselves seriously: When do we have too much?") and HARTLEY, *supra* note 38 at 447-48 & WRIGHT, WALKING, *supra* note 26 at 210 (contemporary application of Year of Jubilee as interpreted by Jesus does not allow for vast accumulation of wealth and requires broad equitable distribution of resources to oppression and alienation).

⁶⁵ See BOCK II, *supra* note 41 at 1173 (discussing the general message of the Parable of the Unfaithful Servant in *Luke* 12:35-48 as creating a sliding scale of moral obligations based on the varying degrees of judgment suffered depending on the "the amount of unfaithfulness and knowledge"); BOCK I, *supra* note 30 at 410 (discussing the tendency of some in ministry to stress the individual response to such an extent that they miss the "elements of ministry, which reach out to a full range of people's needs"); BLOMBERG, MATTHEW, *supra* note 42 at 372 (discussing the message in the Parable of the Talents in *Matthew* 25:14-30 as recognizing that "[n]ot all servants are given the same amount, since each has different capabilities and gifts....[i]n the kingdom of Christ not all are created equal....[therefore]...everyone [is not] expected to perform at the same level of competence, but all are expected to do their best as faithful stewards"); J.A. MOTYER, *THE MESSAGE OF AMOS 17-18* (1974) (the general message of *Amos* in the context of judgement as requires more "from those to whom more has been given"); MATHEWS, AMOS, *supra* note 52 at 33-34 (same); GEORGE, *supra* note 51 at 352 (discussing the moral obligation of Christians to "'become what they are,' that is to make visible in the earthly realm of their human existence what God has already declared and sealed in the divine verdict of justification") and HAUERWAS, KINGDOM, *supra* note 28 at 101 (notes that each individual is called to develop his or her unique gifts in the context of discussing general service within the community of faith). See also GETZ, *supra* note 39 at 88, 150-51 (discussing the moral obligations regarding excess wealth as providing "no pat answers" but requiring Christians "to develop a special approach for using, in creative ways, whatever excess material possessions God has given in order to further the Kingdom of God", which ultimately requires greater financial sacrifices from those who enjoy greater levels of material possessions); THIELMAN, *supra* note 24 at 138 (discussing wealth as a "double-edged sword....[that]...can pose a threat to discipleship, but on the other hand, its proper use can advance God's saving purposes."); U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 43 (those with greater resources have particular moral obligations relative to their privilege to foster justice in society) and DORFF, JEWISH TEACHINGS, *supra*, note 23 at 153 (recognizing high community moral obligations especially from those of greater wealth towards the poor to secure and retain their dignity).

⁶⁶ See *supra* notes 26, 46, 65 (biblical exegesis and hermeneutics establishes moral principle of "much is given, much more is required" and applies this moral principle to legal structures). See also GARRETT & MELICK, *supra* note 26 at 214 (discussing the importance of "the universal role of government....to promote justice...[as] divinely willed" while recognizing "both church and state have a necessary commitment to justice....[and] [t]he Christian carries within himself this dual commitment to church and civil government, knowing the latter no less than the former to be theistically grounded"; THIELMAN, *supra* note 24 at 142 (states that "God's saving purposes involve, to some extent, an economic leveling so that the disparity between rich and poor is not as great among God's people as it is among those outside his

that fails to proportionally recognize the vast differences in wealth of taxpayers in the ranges of the middle classes and those enjoying the highest levels of income and wealth, flat models place an unacceptably high priority on preserving excess wealth and totally disregard Judeo-Christian moral teachings imposing greater obligations on those who enjoy greater levels of income and wealth.⁶⁷

The Judeo-Christian ethical standards that apply to tax policy morally demands significant financial sacrifices from those in the community at higher levels of income and wealth. For Jews these moral obligations come from the Torah.⁶⁸ For Christians the general moral obligations addressing sacrifice

people” while indicating this can accomplished to “some extent” but not only by charitable giving); BOCK I, *supra* note 30 at 33, 37 (discussing the accountability of the community to God in their service and ethical treatment of those both within and without the community); JOHN R. W. STOTT, *THE MESSAGE OF ACTS 42* (1990) (discussing the message of *Acts*, which cannot “be identified with any political ideology or programme” but still has “radical political and social implications” resulting in “Kingdom values com[ing] into collision with secular values”); KEENER, *GOSPEL*, *supra* note 30 at 345 (discussion of the opportunity and failure of ancient cities to “respond [to God] with wholesale repentance demonstrat[ing] their folly” supports message that “God’s standards of justice apply to the public policies of wider communities of faith”); KEENER, *MATTHEW*, *supra* note 49 at 314 (discussing the message of *Matthew* portraying Jesus as courageously confronting injustice as a challenge to “many Christians today [who] are able to avoid persecution...in part because we do little to challenge the sinful practice of our societies”); CRAIG L. BLOMBERG, *INTERPRETING THE PARABLES 307* (1990) (Christians today have a moral obligation “to use nonviolent means... to “try to right the inequities of society...[by] by calling this world’s power brokers to behave more compassionately ...[because] Jesus went beyond offering personal aid to the needy; he prophetically denounced the sins of the powerful of his world”); MOTYER, *supra* note 65 at 125 (interpreting the message of *Amos* to establish justice at the city gate as requiring justice in larger community structures and lamenting the “small, insignificant and inhibited” contributions of many Christians to socio-ethical issues which the message of *Amos* would classify as a “one-sided morality stopping short of the biblical concern for society”) and WRIGHT, *OLD TESTAMENT ETHICS*, *supra* note 38 at 115-16, 120 (noting that Christian social ethics must “pay more serious attention to the institutions and conventions of our society” and make “moral arguments with persuasive force and practical relevance” and to especially direct such debate at specific issues with limited objectives that are achievable). *See also* CHARLES A. WANAMAKER, *NIGTC: THE EPISTLES TO THE THESSALONIANS 248-49* (1990) (discussing the complex problem faced by contemporary Christians of Christian symbols being used to make unjust and oppressive political structures appear legitimate).

⁶⁷ *See supra* notes 63-64 and *infra* notes 68-74 (Judeo-Christian teachings on wealth generally and on the moral obligations owed by those enjoying greater levels of wealth require greater sacrifices as levels of wealth increase) and *supra* notes 65-66 (biblical exegesis and hermeneutics establishing the moral principle “much is given, much more is required” applies to legal structures including those allocating a community’s tax burden). The Judeo-Christian standards of justice forbidding oppression and requiring reasonable opportunity also strongly weigh against flat tax models. The greater tax burdens imposed on those in the vast ranges of the middle classes hinder their progress by taking away from those families resources that they could use to help their children reach their potential, for example covering college expenses. *See* Timothy Egan, *The 2004 Campaign: The Economy; Economic Squeeze Plaguing Middle Class Families*, N.Y. TIMES, Aug. 28, 2004 at A-11 (documenting burden on middle class families from increased college tuition “the squeeze goes beyond short-term economic swings, and is worse than it has been at any time since the creation of the post-World War II middle class.”). When striking a balance of how to fairly allocate the tax burden among taxpayers who can afford the tax, but nevertheless still enjoy vastly different levels of income and wealth, these Judeo-Christian standards strongly disapprove of trade offs that impose significantly greater burdens on those in the vast ranges of the middle classes so that the wealthiest taxpayers, who have abundantly more than they need to reach their potential, can enjoy enormous tax savings. *See supra* notes 31-38 (biblical exegesis established the moral principles forbidding oppression and requiring reasonable opportunity).

⁶⁸ DORFF, *JEWISH TEACHINGS*, *supra* note 23 at 19 (all moral obligations come from God through his commandments in the Torah and express love for God as his Holy people).

come from Jesus Christ. Real faith results in the Holy Spirit empowering the believer to become a disciple of Jesus, which will involve enduring personal sacrifice while following his moral teachings.⁶⁹ Verbal professions of faith, intellectual assent to the doctrines of Christianity and worship alone does not indicate real faith in Jesus.⁷⁰ Although no person will be able to perfectly carry out his moral

⁶⁹ *Mark* 8:34 (“If anyone would come after me, he must deny himself and take up his cross and follow me”); THIELMAN, *supra* note 24 at 146 (discussing the the presence of the Holy Spirit “with Jesus’ disciples as they shoulder their crosses and follow him....enabl[ing] Christians to put God’s saving plan for creation into effect”); *id.* at 90, 136 & 206 (in the context of sacrificial discipleship where individuals take up their crosses daily and follow Jesus along his demanding road noting “[a]ll four gospels either imply or state explicitly that their narratives about Jesus require a response”); BLOMBERG, MATTHEW, *supra* note 42 at 260 (interpreting Jesus’ command to “take up his cross” in *Mark* 8:34 as “submission to God’s will...[which] should have a visible impact on the nature of one’s financial commitments and service to church and world and should lead to the rejection of self-centered arrogance and pride”); SCHREINER, *supra* note 58 at 304, 332-33, 339 (discussing the acceptance of Christ’s grace breaking the bondage of sin empowering the believer to fulfill the Law); BOCK II., *supra* note 41 at (discussing the message of *Luke* as indicating true discipleship is demanding); KEENER, GOSPEL, *supra* note 30 at 175 (message of *Matthew* indicates that the demands of following Jesus “are more stringent than other interpretations of the law”); KEENER, MATTHEW, *supra* note 49 at 274-276 (discussing the cross as central to Jesus’s message which means that genuine faith in Jesus will result in significant sacrifice); STANLEY HAUERWAS AND WILLIAM H. WILLIMON, WHERE RESIDENT ALIENS LIVE, 88 (1996) (becoming a member of Christ’s church will result in a transformed and changed life) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 39 (experiencing “the power and presence of Christ” involves a commitment to both empathize with those suffering and confront both individual and institutional injustice).

⁷⁰ The general message of both the Old and New Testaments clearly indicates that mere worship and adherence to religious ritual, if not also accompanied by just and righteous living especially with regards to the poor and weak, is not authentically practicing Christianity. See generally HOUSE, *supra* note 21 at 142; ROOKER, *supra* note 36 at 252; SMITH, *supra* note 30 at 252; MERRILL, *supra* note 36 at 201; GEORGE, *supra* note 51 at 150; KEENER, MATTHEW, *supra* note 49 at 166 and STANLEY HAUERWAS, CHARACTER AND THE CHRISTIAN LIFE: A STUDY IN THEOLOGICAL ETHICS, 199 (1975). See also SMITH & PAGE, *supra* note 35 at 111-13 (interpreting the message of *Amos* 5:21-24 as a strong condemnation of hollow worship that indicates today “[r]eligious activity is no substitute for national or personal righteousness...[i]t may even sometimes be a hindrance”); BARKER & BAILEY, *supra* note 32 at 121-23 (interpreting the message of “walking humbly with God” in *Micah* 6:8 as living carefully the way God wants you to live); F.B. HUEY, THE NEW AMERICAN COMMENTARY: JEREMIAH, LAMENTATIONS 106 (1993) (interpreting the image of the temple being “a den of robbers” in *Jeremiah* 7:9-11 and quoted by Jesus in *Matthew* 21:13 as that of a refuge, much like a cave would be for robbers, where people use worship in a futile attempt to purge themselves from wicked behavior); THIELMAN, *supra* note 24 at 99 (the message of *Matthew* harshly criticizes the failure of religious leaders “to match their words with their deeds”); *id.* at 207 (discussing the warning of *Matthew* “to those who claim to be Jesus’ followers that they should examine their actions as a barometer of the condition of their hearts”); BLOMBERG, MATTHEW, *supra* note 42 at 78, 132-133 (discussing Jesus’ reference in *Matthew* of wolves in sheep’s clothing as representing individuals masquerading as Christians with the numbers receiving church membership, baptism and responding to alter calls not being indicative of those saved, only evidence of a changed life and perseverance in belief through virtue, private devotion and unselfish social behavior is indicative of genuine faith); BOCK I, *supra* note 30 at 29 (discussing the general message of *Luke* that “[n]ot only is one to know God, but one is responsible and accountable to him...call[ing] for a response of faith that has an ethical edge”). A misunderstanding of the theology of *James* (see *James* 1:22 (“Do not merely listen to the word, and so deceive yourselves. Do what it says”) & *James* 2:26 (“As the body without spirit is dead, so faith without deeds is dead”)) as espousing a works salvation has caused some Christians to inappropriately divorce their faith and their daily lives. See MOO, *supra* note 50 at 38, 120, 126 (discussing the message of *James* as fully embracing justification by faith in its condemnation of false faith because “[g]enuine faith...always and inevitably produces evidence of its existence in a life of righteous living”) and GEORGE, *supra* note 51 at 222-23 (discussing John Calvin’s interpretation of *James* as not endorsing a works salvation but opposing a false faith). See also SCHREINER, *supra* note 58 at 66-67 (discussing the overall theology of justification by faith alone in the message of *Romans* as “both forensic and transformative” meaning “[t]hose whom God has vindicated he also changes”).

teachings, real faith in Jesus is evidenced by a transformed life lead by Jesus not exclusively by one's own personal self-interest. The particular nature of the sacrificial discipleship required varies greatly among individual followers of Jesus depending on the degree of wealth, power and other gifts they have been given.⁷¹

Under Judeo-Christian teachings the sacrificial discipleship required of those who enjoy larger shares of God's resources include significant moral obligations to use those resources in ways centered towards God. Dr. Frank Thielman of the Beeson Divinity School has described this as holding on to one's wealth with a "light grip."⁷² The substantial financial sacrifices that flow out of this "light grip" encompass much more than generous charitable giving. It also requires individuals enjoying higher levels of income and wealth to act contrary to their own financial self-interest by supporting tax policy that imposes on them greater, in some cases substantially greater, tax burdens than competing tax policy structures that fall short of Judeo-Christian standards.⁷³ Individuals enjoying higher levels of

⁷¹ See *supra* note 65 and *infra* notes 72, 75 & 77 and accompanying text (discussing general moral obligations of those enjoying more wealth and of political and religious leaders). See also BOCK II, *supra* note 41 at 1185-86 (discussing the degrees of faithfulness and responsibility required based the more one knows); THIELMAN, *supra* note 24 at 135 (following Jesus "also involves adopting a certain way of living that Jesus himself marked out..."); GEORGE, *supra* note 51 at 37 (noting that until Jesus comes again "we are not to opt out of our present responsibilities, but rather give ourselves fully to the work of the Lord"); KEENER, GOSPEL, *supra* note 30 at 434 (discussing the self-denial involved in following Jesus, noting that "[a]lthough genuine disciples may fall short on their commitment at times, the Gospel tradition emphasizes that those who wish to follow Jesus must understand from the start that they are surrendering their *lives* to him") (emphasis in the original); KEENER, MATTHEW, *supra* note 49 at 219 (in the context of contrasting the missions of Jesus and John the Baptist stating that Christians of today should recognize that "God has different kinds of servants for different missions [and] we need all kinds of servants God sends out"); BLOMBERG, MATTHEW, *supra* note 42 at 367-69 (the message of the Parable of the Unfaithful Servants in *Matthew* 24:45-51 indicates that "God rewards and punishes people at the final judgment on the basis of the stewardship of the tasks assigned to them").

⁷² In his excellent book, *THEOLOGY OF THE NEW TESTAMENT*, Dr. Frank Thielman (one of my professors at the Beeson Divinity School who encouraged me to pursue a biblical attack on the injustice of Alabama's state and local tax laws) provides a description for Jesus Christ's teachings on wealth in the form of a metaphor, "the light grip". THIELMAN, *supra* note 24 at 140-141 (discussing many examples and stating that "Luke provides no formulas" to the question "[w]hat does the disciple look like who holds his possessions with a light grip because he or she is 'rich toward God'"); *id.* at 147 (in the context of following Jesus stating that disciples "[b]y holding their wealth with a light grip....will resist the all-consuming commitment that wealth seems to demand of those who have it and thus avoid straying onto a well-traveled side path that leads away from the cross") and *id.* at 211 (in the context of discussing three ways to persevere towards carrying out God's saving purposes, stating that disciples of Jesus "should hold their possessions with a light grip....[r]ecognizing that wealth tends to divert its owners from the way of the Lord.").

⁷³ See *supra* notes 21-25 (God's standards of justice combats the sin of greed); notes 34-52 (tax revenues must greatly exceed the level necessary to fund the minimum state); notes 62-66 (teachings on wealth and general moral principle "much is given, much more is required" requires progressive tax burdens); notes 68-71 (real faith requires sacrifice given a person's individual circumstances, which includes greater financial sacrifice from those enjoying greater levels of wealth) and *infra* note 182 (at a minimum support for Judeo-Christian-based tax policy must be factored into voting decisions). See also BOCK II, *supra* note 41 at 1520-21 (discussing the encounter with Jesus resulting in Zacchaeus, the tax collector, agreeing to endure substantial financial sacrifice as an example of change of heart is evidenced by his handling of money from taking advantage of people to serving them); KEENER, MATTHEW, *supra* note 49 at 98-99 (discussing the economic sacrifices of Jesus' first disciple as providing a message for Christians generally that answering "Jesus' call involves downward mobility"); BLOMBERG, MATTHEW, *supra* note 42 at 298-99 (discussing the message of

income and wealth who fail to support tax policy reflecting Judeo-Christian values are implicitly assuming that their own efforts rather than God's grace produced their wealth and therefore are not acting consistent with genuine faith.⁷⁴

Judeo-Christian principles also impose substantial moral obligations on political leaders of faith including members of Congress and the President of the United States.⁷⁵ Christians and Jews holding

Luke, especially in the context of wealth and possessions as “prov[ing] Jesus makes different demands of different individuals”); THIELMAN, *supra* note 24 at 148 (discussing the use of wealth as a tool to alleviate the suffering of the poor) and FRANK THIELMAN, THE NIV APPLICATION COMMENTARY 71, 106 (1995) (in the context of discussing participation in the debate over public policy, noting that because North American Christians live in democracies rather than being subjected to tyrannical governments “it does not seem appropriate simply to focus on God’s coming kingdom and neglect the opportunities believers in democratic societies have to show mercy to their neighbors by working for just policies”).

⁷⁴ See sources cited at *supra* note 57 (all land and wealth ultimately owned by God); BOCK I, *supra* note 30 at 43 (especially with regard to wealth, general message of *Luke* requires “a recognition that all of one’s life belongs to God and comes from his hand”); MOO, *supra* note 50 at 202-03 (discussing interpretations claiming that the message of *James* condemns financial planning and profit-making activity as incorrect while noting that the true message condemns “worldly self-confidence....exhibit[ed] in pursuing these goals....[and] any kind of planning for the future that stems from human arrogance in our ability to determine the course of future events.”); KEENER, MATTHEW, *supra* note 49 at 69 (discussing the message of Jesus as a challenge to Western Christians erroneously assuming that “an easy life [is] their divine right”); GETZ, *supra* note 39 at 77 (warning that “an abundance of things and a desire to accumulate more and more can cause anyone to be self-satisfied, self-indulgent, and even cruel”) and WRIGHT, GOD’S LAND, *supra* note 38 at 118 (“legitimate personal wealth derives not from mankind’s supremacy over nature, but from the gift and bounty of God”).

⁷⁵ The Mosaic law clearly stated that the political and spiritual leaders of ancient Israel, the kings, judges, priests and prophets, had enhanced moral obligations foster justice in the community without accumulating large amounts of wealth for themselves. See *Deuteronomy* 1:15-17, 16:18-20, 17:15-20 and WRIGHT, DEUTERONOMY, *supra* note 23 at 26, 209 & MERRILL, *supra* note 36 at 70, 266 (elaborating on the integrity required of all tribal leaders because God has authority over those who administer the Old Testament law). See also DANIEL I. BLOCK, THE BOOK OF EZEKIEL, CHAPTERS 1-24 AT 724-26 (1997) [HEREINAFTER BLOCK I] (discussing the roles of different classes of ancient Israel’s leaders). The Prophets harshly criticized and predicted judgment upon leaders who made decisions promoting expediency or self-interest rather than justice. *Jeremiah* 21:12-17 (“Administer justice every morning...or my wrath will break out and burn like fire because of the evil you have done...[w]oe to him who builds his palace by unrighteousness, his upper rooms by injustice...your eyes and your heart are set only on dishonest gain...oppression and extortion”) and HUEY, *supra* note 70 at 201-06 (discussing this message in *Jeremiah* as an indictment against King Jehoiakim and the image of fire as expressing God’s judgment on leaders who abuse their power); *Ezekiel* 34:2-5 (“Woe to the shepherds of Israel who only take care of themselves ...[y]ou...clothe yourselves with the wool and slaughter the choice animals, but you do not take care of the flock. You have not strengthened the weak or healed the sick...[y]ou have ruled them harshly and brutally...”) and DANIEL I. BLOCK, THE BOOK OF EZEKIEL, CHAPTERS 25-48 AT 279-85 (1998) [HEREINAFTER BLOCK II] (describing the shepherd and sheep in the flock as metaphorically representing Israel’s leaders and her people thus illustrating the disastrous effects of bad leadership and concluding that ultimately the responsibility of the well-being of the community falls on the shoulders of the leaders); *Micah* 3:1-3, 11 (vivid imagery of ancient Israel’s leaders treating the people like animals to be slaughtered noting “[h]er leaders judge for a bribe, her priests teach for a price, and her prophets tell fortunes for money”) and BARKER & BAILEY, *supra* note 32 at 75-81 (discussing the vivid imagery of *Micah* as illustrating the wickedness of leaders allowing unjust and oppressive practices to occur under their watch and illustrating the corrupt financial motivations); *Amos* 6:1 (“Woe to you....notable men of the foremost nation...”) and SMITH, *supra* note 30 at 117 (interpreted the leaders referred to as those who have achieved notoriety and status in government and society); and *Isaiah* 1:23 (“Your rulers are rebels, companions of thieves; they all love bribes and chase after gifts”) and OSWALT I, *supra* note 27 at 105-06 (describing the irony of those who are suppose to keep order being rebels and linking ancient Israel’s idolatry with their leadership becoming trash). See also POPE JOHN XXIII, PACEM IN TERRIS (PEACE ON EARTH) ¶ 63 (1963) (Imposing greater moral

these offices not only have a constitutional right but they also have an absolute moral obligation to draw upon the Judeo-Christian standards of justice and teachings on wealth when discussing, framing, debating and finally voting on federal tax policy issues even when this requires them to take tax policy positions contrary to their own personal self-interest or the financial interest of those making the largest donations to their political campaigns.⁷⁶ Finally religious leaders have even greater moral obligations to preach and teach the true word of God even if the wealthiest and most powerful members of the community do not want to hear the message.⁷⁷ In their preaching and teaching, religious leaders must apply faith-based moral principles to all the issues of the day, including tax policy. Those leading congregations with wealthy and politically powerful members have the greatest moral obligations to challenge these individuals that they must overcome the sin of greed and meet their enhanced moral obligations to support tax policy consistent with Judeo-Christian teachings.⁷⁸

obligations on “heads of States”) and DORFF, *JEWISH TEACHINGS*, *supra* note 21 at 97 (political leaders have a moral obligation to ensure that their decisions are consistent with God’s instructions as provided by the Torah).

⁷⁶ The presence of leaders with power over the lives of others as a “specific life situation” of the original and contemporary biblical audiences has not changed. Therefore the broad biblical principle imposing a greater level responsibility for the community on political leaders, which includes the important issue of tax policy contemporarily applies to the Congress and President of the United States as well as to Christian and Jewish political leaders directly responsible for state and local tax laws. *See* sources cited at *supra* notes 26, 46 & 75 (biblical exegesis and hermeneutics establishes greater moral obligations for political leaders); *supra* note 9 (persons serving in the Legislative and Executive branches have the authority to set federal tax policy) and *supra* notes 52 & 62 (Judeo-Christian ethics requires adequate tax revenues meeting the reasonable opportunity threshold to be raised by a progressive structure). *See also* OSWALT II, *supra* note 47 at 336-37 (discussing the theological implications of leadership from *Isaiah* that are applicable to contemporary leaders as including the requirements of “self-denial, self-sacrifice, innocence, faithfulness, and holy love, to rule justly”) and BLOCK I, *supra* note 75 at 714 (discussing the theological implications from *Ezekiel* applicable to contemporary political leaders as “community leaders bear special responsibility for the maintenance of justice and the welfare of its citizenry; [t]he call to leadership is primarily a call to responsibility, not privilege”).

⁷⁷ *See* sources cited at *supra* notes 75-76 (message of enhanced moral responsibility for the welfare of the community applies to religious leaders because ancient Israel’s leaders receiving the message were spiritual and well as political leaders); BLOMBERG, MATTHEW, *supra* note 42 at 316 (discussing the contemporary message of Jesus cleansing the temple noting “it is the ‘clergy’ and the ‘Bible teachers’ not the disreputable people of society” that Jesus attacks warning that “[c]orruption among the leadership of God’s people arouses Jesus’ wrath more quickly than anything else”); MOO, *supra* note 50 at 150 (discussing the enhanced standard of scrutiny applied to religious leaders “because they bear so much responsibility for the spiritual welfare of those to whom they minister...”); KEENER, GOSPEL, *supra* note 30 at 179-180, 593 (discussing the enhanced responsibilities and standards of ministers noting that Jesus “savages the false security of the religious establishment”); KEENER, MATTHEW, *supra* note 49 at 241, 358 (observing that the numerous shallow Christian in many churches may be the result of preaching a shallow gospel and discussing the message of *Matthew* as a warning demanding faithfulness from all disciples given the nature of their call that is even more seriously directed to church leaders) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 131 (noting that the church and its agents, which would include the clergy, have an exemplary level of moral responsibilities).

⁷⁸ *See* sources cited at *supra* notes 26, 46 & 75-77 (biblical exegesis and hermeneutics establishes the highest moral obligations for religious leaders) and notes 34-74 and accompanying text (Judeo-Christian teachings regarding tax policy). *See also* OSWALT II, *supra* note 47 at 325 (interpreting the broad theological message of *Isaiah* as indicating that God’s true prophets often stand outside the mainstream, professing a message not often well received because they confront godless behavior with a call for change, rather than making it easy for persons to manipulate God and quoting John Calvin as saying “whoever faithfully administers the Word will be exposed to a contest with the world”) *id.* at 496 (noting that it is possible to desire God’s ways and forsake God’s justice, citing as a clear example the Pharisees, the religious leaders

Although Judeo-Christian ethical principles require tax burdens to be allocated in a progressive manner, evaluating the degree of progressivity that best embodies these values is extremely difficult. Mildly progressive structures with as little as two rates, probably fail because of the close resemblance to flat models.⁷⁹ However, in addition to not requiring tax laws raising generous revenues that attempt to achieve equality of result or equal opportunity in the area of resources, Judeo-Christian teachings do not impose moral obligations to support tax laws that allocate effective income tax burdens under a steeply progressive model with effective rate schedules that reach confiscatory levels. Like using the amount of income tax revenues as a tool to massively redistribute wealth, creating a model for allocating income tax burdens that contains very high levels of progressivity raises significant ethical issues regarding the generally recognized and respected rights to reasonably enjoy private property as well as individual autonomy and freedom.⁸⁰

On balance the standards of justice and teachings on wealth under the moral principles of Judeo-Christian ethics favor allocating tax burdens under a moderately progressive model, which will require those at greater levels of income and wealth to bear substantially higher tax burdens than they

harshly criticized by Jesus, who would meet the tithing laws to the letter and at the same time put a widow out on the street); HUEY, *supra* note 70 at 35-36 (discussing the contemporary message of *Jeremiah* as a call to those who proclaim God’s Word to do so by challenging falsely based security, manipulative ways and god substitutes to have the courage to “bold[ly] confront evils in a world where evil is normalized; to protest against preachers of an ‘easy grace’ which promises endless benefits without responsibility...”); BOCK II, *supra* note 41 at 1115-16 (discussing Jesus’ criticism of the religious leaders of his time for emphasizing less important matters and neglecting God’s ethical imperatives of justice and love); STANLEY HAUERWAS AND WILLIAM H. WILLIMON, *RESIDENT ALIENS*, 162 (1989) (discussing the moral obligations of pastors to preach the Word using the ecumenical lectionary as “the church’s way of reminding itself of how it subverts the world”) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 134 (requires priests to study all issues addressed by Catholic social teachings, which would include tax policy, “so that they can proclaim the gospel message in a way that not only challenges the faithful but also sustains and encourages their vocation in and to the world.”).

⁷⁹ See *supra* note 55 (discussing proportional models as having a mildly progressive effect due to exemptions at very low income levels) and *infra* note 121 (discussing the substantial savings the very wealthy enjoy under proportional models paid for by a vastly increased burden allocated to the middle classes).

⁸⁰ ROOKER, *supra* note 36 at 312 (discussing the application of the principles behind the Year of Jubilee to the church today, and noting that it forbids the accumulation of vast amounts of property by a wealthy few but respects the basic right to ownership of private property); BOCK II, *supra* note 41 at 1482, 1514 (implicitly recognizing that private property is not condemned in the discussion contrasting the response of the Rich Ruler and Zacchaeus); BLOMBERG, *RICHERS*, *supra* note 38 at 243 (the New Testament message does not “call well-off believers to change places with the poor” but sharing surplus and honesty determining how much is surplus); GETZ, *supra* note 39 at 87 (affirming that it is not wrong to accumulate reasonable levels of wealth to care for ourselves and our families in the future); STOTT, *supra* note 66 at 83 (in the context of discussing the message of sharing material possessions in *Acts* affirming that “neither Jesus nor his apostles forbade private property to all Christians”) and POPE PIUS XI, *QUADRAGESIMO ANNO (THE FORTIETH YEAR): ON RECONSTRUCTION OF THE SOCIAL ORDER* ¶ 136 (1931) (affirming the general right of people to benefit from their labor and personal efforts “provided that all these things be sought with due respect for the laws of God and without impairing the rights of others and that they be employed in accordance with faith and right reason”). See also *supra* notes 48-50 (discussing limitations regarding the level of tax revenues required by Judeo-Christian moral framework); note 58 (discussing the moral legitimacy of government and taxation generally) and note 53 (steeply progressive rate structure may impose lesser degrees of progressivity because of deductions and other tax benefits).

otherwise would bear in a community that only guards the well-being of the powerful enjoying an abundance of wealth.⁸¹ Although it is impossible to pinpoint the exact details that precisely define the morally superior version of a moderately progressive tax model, Judeo-Christian ethics provides general guidelines. In addition to ensuring that those at the lowest levels of income be free from taxation, a moderately progressive model that meets Judeo-Christian moral standards can only impose very modest burdens on those in the lower ranges of the middle classes. Moreover there must be enough effective rate brackets so that those at greater income levels bear noticeably greater tax burdens as their income climbs and the highest effective rate bracket also must be reasonable, probably no more than fifty percent. Finally hidden regressive effects that effectively impose greater proportional burdens at lower income levels despite a rate structure which rises with income levels must be eliminated within the vast ranges of the middle classes and must be minimized among the upper ranges of the middle class and the wealthy.⁸²

Although Judeo-Christian moral standards require far less than secular-based liberal ideological moral frameworks, when debating the level of adequate revenues morally required and the fair allocation of the tax burden, all Christians and Jews, especially religious leaders and those enjoying enhanced levels of wealth and political power, have a moral obligation to first ask whether the wealthiest and upper income range taxpayers are bearing their fair share of taxes. If the tax system is already operating at a level that neither raises a generous amount of revenues exceeding the reasonable opportunity requirement nor approaches a steeply progressive range, and, proposed changes would result in a lesser degree of revenues and progressivity, for at least two reasons the moral obligation to heavily scrutinize whether the wealthiest and upper income taxpayers would continue to pay their fair share is far greater. First, Judeo-Christian teachings are far more suspicious of wealth than protective of private property.⁸³ Second and arguably of greater importance those enjoying higher levels of income and wealth tend to succumb to the sin of greed and fight for the smallest tax burden possible without fully considering the moral obligations demanded of their faith.⁸⁴ Although as tax policy issues are

⁸¹ See *supra* notes 34-80 and accompanying text. See also THIELMAN, *supra* note 24 at 142 (true disciples of Jesus who are wealthy must provide a wholehearted commitment to allow their wealth to be used for God’s saving purposes”)

⁸² See *supra* note 54 (discussing regressive taxation); Hamill, *supra* note 2 at 49 n. 164 (consensus in tax policy circles that tax structures with regressive effects at low income levels cannot be defended); *supra* notes 62-64 (Judeo-Christian teachings on wealth) & notes 65-67 (moral principle “much is given, much more is required” both at personal and societal level condemns tax burdens with regressive effects in the ranges of the middle classes).

⁸³ See *supra* notes 63-64 and accompanying text. See also THIELMAN, *supra* note 24 at 138-141 (extensively discusses “Wealth as a Dangerous Distraction”); BOCK II, *supra* note 41 at 1336 (discussing money and wealth as an idolatrous threat noting “[t]here might even be a time when a choice for God is a choice not to have money or not quite so much money....money is a litmus test about greater issues and responsibilities, and it is clear that one should choose to serve God”); BLOMBERG, MATTHEW, *supra* note 42 at 124 (discussing the greatest danger to Western Christianity not being competing ideologies such as Marxism but being “the all-pervasive materialism of our affluent culture....throw[ing] in Christianity when convenient as another small addition to the so-called good life”); HAUERWAS AND WILLIMON, *supra* note 78 at 131-132 (undue emphasis on money and material things brings death) and *infra* notes 200-203 and accompanying text (misuse of wealth a major factor bringing about biblical judgment).

⁸⁴ See sources cited at *supra* note 21 (discussing the serious problem of human greed). See also BOCK II, *supra*

debated different people of faith will reach different opinions concerning the precise details, if the conversation during the debate honestly reflects genuine Judeo-Christian values the details surrounding the resulting tax policy adopted will fall within some morally acceptable range.⁸⁵

II. Applying the Moral Principles of Judeo-Christian Ethics to the Federal Tax Policy Trends of the Bush Administration

A. Federal Tax Policy Trends of the Bush Administration

When George W. Bush was first elected President of the United States in 2000 he inherited a budget surplus of well over \$200 billion.⁸⁶ The federal income tax burden was allocated under a moderately

note 41 at 1150 (discussing Jesus’s warning to guard against all forms of greed because it is a form of idolatry by becoming “a god that drives one to do things that are not good”); GETZ, *supra* note 39 at 154-55 (discussing the unselfish and benevolent character marking a Christian life given “[t]he world is and always has been filled with selfish people...[and] [b]ecause of the principal of sin that is operative in all of us, we naturally tend to look out for ourselves”); KEENER, GOSPEL, *supra* note 30 at 228 (Jesus’ teachings not to value possessions “strike at the core of human selfishness, challenging both the well-to-do who have possessions to guard and the poor who wish to acquire them”) and *infra* notes 200-203 and accompanying text (greed among the wealthy in the community leading to idolatry and unjust social structures a major factor bringing about biblical judgment).

⁸⁵ See sources cited at *supra* notes 26 & 46 (biblical exegesis and hermeneutics does not provide precise answers to contemporary problems rather this process establishes moral principles and a guide for applying them to contemporary problems that ensures the discussion to determine the precise answer to any given question applies the correct moral values). See also BLOMBERG, MATTHEW, *supra* note 42 at 103 (in the context of discussing Jesus’ command that all disciples be salt and light in the world as urging Christians to in their involvement in society to “remain active preservation agents, indeed irritants, in calling the world to heed God’s standards”); SCHREINER, *supra* note 58 at 692 (the message of *Paul* addressing the marks of a Christian community recognizes that even though “there are countless situations in life in which no law can be formulated to specify what is exactly the right course of action...[b]elievers need to pray in these situations that their love will abound and that this love will be conjoined with wisdom so that they will choose the right course”) and U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 79-80 (“The [U.S.] tax system should be continually evaluated in terms of its impact on the poor.”).

⁸⁶ See OFFICE OF MANAGEMENT AND BUDGET, HISTORICAL TABLES, BUDGET OF THE UNITED STATES GOV’T, FISCAL YEAR 2005, TABLE 1.3 (2004) [HEREINAFTER 2005 HISTORICAL TABLES] (after accounting for inflation by converting past dollar into present dollar amounts, tracking the 1992 budget deficit of \$290.4 billion (approximately 4.7% of gross domestic product) disappearing during President Bill Clinton’s two terms showing a surplus of \$236.4 billion in 2000 (approximately, 2.4% of gross domestic product)). In focusing on the tax policy changes during President Bush’s first term, this article in no way implies that the tax policy trends of previous administrations met Judeo-Christian moral standards. According to at least one author “[d]uring Clinton’s tenure as president, the share of income going to the top 400 more than doubled....[but] the portion of [their] income going to federal income taxes fell by 16 percent....while rising for everyone else by 18 percent. Clearly favoritism for the rich is bipartisan.”). DAVID CAY JOHNSTON, PERFECTLY LEGAL 308 (2003).

progressive model with five rate brackets starting at 15 percent, climbing to a top rate at 39.6 percent, with lower rates for capital gains.⁸⁷ Due to large exemptions, estate and gift taxes primarily applied only to the wealthiest Americans.⁸⁸

In 2001, the first year of his first term, President Bush cut income tax rates in the top four brackets, lowering the top rate to 35% while adding a new ten percent bracket at the lower income levels.⁸⁹ In 2001 President Bush also reduced estate and gift taxes and plans to permanently eliminate them.⁹⁰ In 2003 President Bush cut the tax rates on both capital gains and dividends.⁹¹ In 2002 and 2003 he

⁸⁷ I.R.C. § 1 (2000) (15% rate applied to taxpayers (married filing jointly) with income less than \$43,850; brackets of 28%, 31% and 36% applied to income exceeding the preceding bracket with the top rate of 39.6% applying to income exceeding \$288,350). The standard deduction for married filing jointly taxpayers was \$7,350 with a \$2,800 personal exemption (which began to phase out at \$193,400) thus exempting from tax the first \$18,550 of income for a married couple with two children. IRS 1040 Forms and Tables (2000) at ¶¶ 126&133. Gain realized from a sale or exchange of a capital asset held for more than one year qualifies for capital gain treatment (ordinary income rates apply if the capital asset has been held for one year or less). I.R.C. §§ 1, 1221, 1222 (2004). When President Bush began his first term the top rate imposed on capital gains was 20%. *Id.* at § 1 (2003).

⁸⁸ I.R.C. §§ 2010(c), 2503(b), 2001(b) and 2505(a) (2000) (estate tax rates of 37% applied to estates exceeding \$675,000 with rates topping out at 55% for estates over \$3 million; taxpayers making gifts before death could use their estate tax exemption to exclude gifts (exceeding the \$11,000 annual exclusion) from gift taxes). Before 2001, 99.2% of estate taxes was paid by those in the top economic quintile and approximately two-thirds were paid by the wealthiest 1% within the top quintile. See TAX POLICY CENTER, *Distribution by Income, 2000*, at <http://www.taxpolicycenter.org/TaxFacts/TFDB/TFTemplate.cfm?Docid=50&Topic2id=60>. See also GRAETZ, *supra* note 52 at 21 (noting that the estate tax only applies to the wealthiest Americans).

⁸⁹ Under the six new brackets, taxpayers at the lowest income levels (for married filing jointly taxpayers less than \$14,600) are taxed at a 10% rate. As income levels rise, brackets of 15%, 25%, 28%, 33% apply to the income exceeding the preceding bracket with the top bracket of 35% applying to income exceeding \$326,450. I.R.C. § 1 (2005). The standard deduction for married filing jointly taxpayers is \$10,000 with a \$3,200 personal exemption thus exempting from tax the first \$22,800 of income for a married couple with two children. I.R.C. § 63 (2005). See *Economic Growth and Tax Relief Reconciliation Act of 2001*, Pub. L. No. 107-16 §§ 101-103, 901 (2001) (tax rate decreases to be carried out in four steps between 2001-2006; the removal of limitations on itemized deductions and personal exemptions to phase in from 2006-2010; absent congressional approval will sunset at the end of 2010) and *Jobs and Growth Tax Relief Reconciliation Act of 2003*, Pub. L. No. 108-27 §§ 105, 303 (2003) (tax rate decreases accelerated to be effective in 2002; absent congressional approval will sunset at the end of 2008). See also Congressional Budget Office, *Effective Federal Tax Rates Under Current Law, 2001 to 2014*, at 2 (Comm. Print August 2004) (examining how tax rates will change during the next decade if those tax laws enacted in 2001 phase in, phase out, and “sunset” as scheduled).

⁹⁰ See *Economic Growth and Tax Relief Reconciliation Act of 2001*, Pub. L. No. 107-16, §§ 501, 511, 521, 901 (2001) (increasing estate and gift tax exemptions to \$1 million in 2002 and 2003, \$1.5 million in 2004 and 2005, \$2 million in 2006, 2007 and 2008, and \$3.5 million in 2009; decreasing the top rates to 50% in 2002, 49% in 2003, 48% in 2004, 47% in 2005, 46% in 2006 and 45% in 2007, 2008 and 2009; completely eliminating all estate and gift taxes in 2010; reinstating estate and gift taxes to their 2001 levels in 2011). Bush has expressed a strong desire to make the elimination of estate and gift taxes permanent. See Radio Address, Mar. 17, 2001 (at www.whitehouse.gov/news/releases/2001/03/20010317.html) (“On principle, every family, every farmer and small business person should be free to pass on their life’s work to those they love. So we abolish the death tax.”).

⁹¹ See Pub. L. No. 108-27 §§ 301, 302 (2003) and I.R.C §§ 1(h)(11), 301, 302 (2005) (lowering the top rate on

created various incentives such as bonus depreciation to reduce the effective tax burden on businesses.⁹²

More sophisticated analysis beyond merely comparing the changes in the rates at various income levels is needed in order to measure how President Bush's first term tax cuts affect the allocation of the tax burden among taxpayers at different levels of income and wealth.⁹³ Economists do this by first dividing taxpayers into income groups and then they compare the change in each group's percentage share of tax burden and average effective tax rate, and, finally they calculate the average actual tax savings or increase measured in dollars.⁹⁴ The five standard income groups or "quintiles" used by economists can be combined in a way that provides a rough picture of the socioeconomic class differences among Americans.⁹⁵ The poor and lower middle class have incomes averaging less than \$35,000 a year with many averaging less than \$15,000,⁹⁶ the middle class show average incomes in the

capital gains from 20% to 15% and including 'qualified dividend income' in the definition of a net capital gain allowing dividend income to be taxed at the 15% capital gains rate instead of the 35% rate for ordinary income). For example, taxpayers in the 35% bracket for 2003 receiving a \$100,000 in dividends would save an additional \$20,000 in taxes (20% reduction in tax rate from 35% to 15%). *Id.*

⁹² See *Job Creation and Worker Assistance Act of 2002*, Pub L. No. 107-147 §§101, 102 (2002) (providing an additional depreciation deduction of 30% (on top of any depreciation deduction for which that property already qualified) for property purchased after Sept. 11, 2001 and before Sept. 11, 2004 and put into service before Jan. 1, 2005 and extending the net operating loss carry backs from two to five years) and Pub. L. No 108-27 §§ 201, 202 (increasing bonus depreciation to 50% for property acquired between May 5, 2003 and December 31, 2004 and increasing the §179 deduction to \$100,000 for property placed in service after 2002 but before 2006). See also Congressional Budget Office *Effective Federal Tax Rates Under Current Law, 2001 to 2014*, at 2 (Comm. Print August 2004).

⁹³ See sources cited at *supra* note 53 (the rate structure alone cannot measure how the true tax burden is spread among taxpayers at different income groups because the current tax law allows many deductions and other tax benefits that are not tied to measuring the taxpayer's true income). See generally CONGRESSIONAL BUDGET OFFICE, *Effective Federal Tax Rates 1979-2001*, April 2004 [hereinafter April 2004 CBO] (measuring allocation of the tax burden among different income groups before President Bush's first term) and CONGRESSIONAL BUDGET OFFICE, *Effective Federal Tax Rates Under Current Law, 2001 to 2014*, August 2004 [hereinafter August 2004 CBO] (measuring allocation of the tax burden among different income groups resulting from President Bush's first term tax cuts effective in 2001).

⁹⁴ See generally August 2004 CBO, *supra* note 93 (the change in each income group's percentage of the tax burden before and after the particular change in the tax law is compared by dividing each group's total taxes paid by all federal taxes paid; effective rate (which shows the percentage of every dollar paid in federal taxes) changes among income groups is compared by dividing each group's tax liability by its income; the actual dollars saved or increased in each income group's tax liability is determined by multiplying the change in the effective tax rate by the average income of each income group).

⁹⁵ See August 2004 CBO, *supra* note 93 at 3 (income groups are created by dividing population (first by number of people and then by grouping them in households) into fifths or 'quintiles' in order to estimate the "changes in tax burdens as measured by applying the tax law in effect in each year to the underlying incomes.") *Id.*

⁹⁶ See August 2004 CBO, *supra* note 93 at 17, Table A-1 (the lowest quintile consisting of 22.2 million households showing an average income in 2001 of \$14,900 (households with negative income are excluded even though they are included in the results of the distributional effects, *id.* at 3); the second quintile consisting of 21.1 million households showing an average income in 2001 of \$34,200).

\$50,000 to \$75,000 range,⁹⁷ and, finally the upper middle class enjoys average incomes approaching \$200,000 a year.⁹⁸ These figures also isolate the wealthiest Americans, those in the top one percent range enjoying average incomes over \$1 million a year.⁹⁹

Under this analysis the first wave of President Bush's first term tax cuts substantially lowered the proportional share of the tax burden borne by the wealthiest Americans and increased the proportional shares of all other income groups, except for those at the lowest income level.¹⁰⁰ Similarly, the wealthiest taxpayers enjoyed by far the most substantial drop in their average effective tax rates,¹⁰¹ and, enjoyed the greatest tax savings in dollars, averaging well over \$60,000 per household. The middle classes averaged just over \$1,000 of taxes saved per household while the lower middle classes received only marginal tax savings, averaging less than \$200 per household.¹⁰² Moreover projections of the

⁹⁷ See August 2004 CBO, *supra* note 93 at 17, Table A-1 (the third and fourth quintiles, consisting of 21.6 million and 21.5 million households, respectively, are the middle class showing average incomes in 2001 of \$51,500 and \$75,600, respectively).

⁹⁸ See August 2004 CBO, *supra* note 93 at 17, Table A-1 (the fifth and highest quintile, consisting of the 22.5 million households showing an average income in 2001 of \$182,700).

⁹⁹ Households with income levels in the fifth and highest quintile are further divided into sub income groups isolating those enjoying income ranges in the top 10%, 5%, and 1% of all Americans because income levels and allocations of the tax burden differ substantially between households in the lower range of this quintile (those with incomes in the \$200,000 range) and those at the very top (those with incomes exceeding \$1 million a year). See August 2004 CBO, *supra* note 93 at 3. Those enjoying income ranges within the top 1% group, the 1.1 million wealthiest households, show an average income in 2001 of \$1,050,100. *Id.* at 17, Table A-1.

¹⁰⁰ Before President Bush began his first term, the fifth quintile accounted for 66.7% and the top 1% accounted for 25.6% of the overall federal tax liability. See April 2004 CBO, *supra* note 93 at 6, Table 1B. As a result of the first term Bush tax cuts effective in 2001, the fifth quintile's percentage share declined by 4.2 percentage points to 63.5% and the top 1% group's percentage share declined by 5.5 percentage points to 20.1%. See CBO, August 2004, *supra* note 93 at Table 2. As a result the proportional shares of the second, third and fourth quintiles increased by .4%, .7% and 2.1%, respectively (from 4.8%, 9.8% and 17.4% (see April 2004, CBO, *supra* note 93 at 5-6, Table 1B) to 5.2%, 10.5% and 19.5%, respectively (see August 2004 CBO, *supra* at 10, Table 2)). The lowest quintile's proportional share remained constant at 1.1%. *Id.*

¹⁰¹ Even though the tax cuts enacted by Bush lowered all of the quintiles' effective tax rates the wealthiest Americans enjoyed the greatest decreases. Compare April 2004 CBO, *supra* note 93 at 3-5, Table 1A with August 2004 CBO, *supra* note 93 at 10, Table 2. (lowest quintile's effective tax rate dropped by 1% (6.2% to 5.2%); the second quintile's effective rate dropped by 1.9% (13% to 11.1%); the third quintile's effective rate dropped by 2.1% (16.7% to 14.6%); the fourth quintile's effective rate dropped by 2% (20.5% to 18.5%); the fifth and highest quintile's effective rate dropped by 4.2% (28% to 23.8%); and finally the top 1% income group enjoyed the greatest decrease with its effective rate dropping by 6.5% (33.2% to 26.7%)).

¹⁰² Compare April 2004 CBO, *supra* note 93 at 3, Table 1A with August 2004 CBO, *supra* note 93 at 10, Table 2 (marginal savings of the lowest and second quintiles averaging \$179 per household, respectively; modest savings of the third quintile and fourth quintiles averaging \$1,081 per household, respectively; the fifth and highest quintile enjoyed substantial tax savings averaging \$7,673 per household (roughly seven times as much as the third quintile); and finally those in the top 1% income group enjoyed the greatest tax savings averaging \$68,000 per household).

future full effect of these tax cuts show the wealthiest Americans continuing to reduce their proportional share of the tax burden at the expense of the middle and upper middle classes, with the very wealthiest households at income levels in the millions enjoying average tax savings approaching \$200,000 a year.¹⁰³

President Bush's first term tax cuts caused significantly more far-reaching effects beyond providing the wealthiest Americans substantial tax savings and increasing the proportional share of the tax burden carried by the middle classes. The first term tax cuts substantially contributed to the budget surplus evaporating into a deficit of over \$150 billion in 2002, which continued to climb each year and exceeded \$400 billion fiscal year 2004.¹⁰⁴ The monumental size of the federal budget deficit, as well as the increasing size of the national debt, will force some hard tax policy decisions.¹⁰⁵ Either federal spending must be substantially cut or the revenues raised from taxes must be substantially increased.¹⁰⁶

¹⁰³ See generally JOHNSTON, *supra* note 86 at 92-113 and David Cay Johnston, *Richest Are Leaving Even the Rich Far Behind*, N.Y. TIMES, June 5, 2005 at A1.

¹⁰⁴ 2005 HISTORICAL TABLES, *supra* note 86 at TABLE 1.3 (documenting the federal deficit at \$157.8 billion in 2002 and \$375.3 billion in 2003); OFFICE OF MANAGEMENT AND BUDGET, HISTORICAL TABLES, BUDGET OF THE UNITED STATES GOV'T, FISCAL YEAR 2006, TABLE 1.3(2005) [hereinafter 2006 HISTORICAL TABLES] (documenting \$412 billion deficit in fiscal year 2004 and for fiscal year 2005 proposed federal outlays totaling \$2.479 trillion with receipts of \$2.053 trillion showing a budget deficit of \$427 billion, approximately 3.5% of GDP). In July, the OMB revised its estimate for fiscal year 2005 - showing an increase in tax revenues, resulting in a deficit of \$333 billion, approximately 2.7% of GDP. See OFFICE OF MANAGEMENT AND BUDGET, MID-SESSION BUDGET REVIEW, BUDGET OF THE UNITED STATES GOV'T, FISCAL YEAR 2006, TABLE S-1 (2005). See also Richard Wolf, *Katrina Aid Package Could Push Deficit To New High*, USA TODAY, Sept. 9, 2005, at A1 (predicting budget deficit could reach all-time high in 2006 due to increased spending for Hurricane Katrina).

¹⁰⁵ The term budget deficit refers to a single fiscal year when outlays exceed receipts (a budget surplus occurs when receipts exceed outlays). 2005 HISTORICAL TABLES, *supra* note 86 at 3. Despite the presence of surpluses in some years, for over 100 years the cumulated budgets have carried a "national debt" reflecting past deficits and expenditures that were not included in particular fiscal year's budget. *Id.* at 5. When President Bush started his first term in 2001 he inherited a national debt of \$5.62 (58% of gross domestic product) which he increased to \$6.76 trillion in 2003 (62.4% of gross domestic product). Estimates predict President Bush will increase the national debt to \$7.49 trillion (65.3% of gross domestic product) in 2004 and \$8.13 trillion (67.5% of gross domestic product) in 2005. *Id.* at 119. As a supplemental appropriations request, the cost of the war in Iraq (which totaled \$87.5 billion in 2004 with \$81.9 billion requested in 2005) increases the national debt rather than increasing the budget deficits. See Office of Management and Budget, *Supplemental Appropriations Request for 2005*, at http://www.whitehouse.gov/omb/budget/amendments/supplemental_214_05.pdf (Feb. 14, 2005). See also Edmund L. Andrews, *Economic View: Emergency Spending As a Way of Life*, N.Y. TIMES, Oct. 2, 2005, at 3 (describing a fiscal situation that has been spiraling out of control even before the wrath of Hurricane Katrina, noting that "[i]n theory, emergency spending bills are for one-time, unforeseeable calamities. In practice, Mr. Bush has financed the entire war in Iraq, as well as the war in Afghanistan, with emergency supplemental requests that totaled \$248 billion over the last three years.").

¹⁰⁶ See Nell Henderson, *Greenspan Says High-Debt Economy Won't Last: Changes Pushing Growth Only Temporary, Fed Chairman Cautions*, WASH. POST, May 7, 2004 at E1 (quoting Federal Reserve Chairman Alan Greenspan stating the budget deficit poses "a significant obstacle to long-term stability"); Richard E. Wagner & Robert D. Tollison, *Balanced Budgets, Fiscal Responsibility, and the Constitution*, in A NATION IN DEBT 181, 191 (Richard H. Fink & Jack C. High eds., 1987) ("It seems clear that we would be better off with a government that balanced its budget that with one that had a budget chronically in deficit."); SLEMROD & BAKIJA, *supra* note 1 at 103 (noting that persistent large deficits should

Due to the enormous size and complexity of the federal budget, it is difficult to precisely isolate all the programs that could be affected by spending cuts and place them in the context of the entire picture. Approximately one-third of the budget covers Social Security and Medicare, both of which are primarily funded with payroll taxes.¹⁰⁷ Just over one-third covers important government functions such as national defense, that can broadly be categorized as meeting the needs of the minimum state.¹⁰⁸ Just under one-third of the budget covers a number of areas, which include Medicaid, food and nutrition for the poorest Americans, a number of housing subsidies, child welfare services and finally education and job training. These areas, the adequacy of which Judeo-Christian standards of justice directly evaluate, are funded by federal income tax revenues, and, to a far lesser degree, by gift and estate tax revenues.¹⁰⁹

be avoided and the only way to reduce a deficit is to cut spending, increase tax revenues or work out a compromise between the two). *See also* GRAETZ, *supra* note 52 at 19-20 (observing that reducing the size of the deficit will be “an extremely difficult task” due to the pressures felt by politicians to oppose tax increases coupled with resistance to decrease government spending or to shrink the government’s size – “[d]eficits are not going to behave like Alice’s Cheshire cat and simply disappear with a smile”).

¹⁰⁷ *See* 2006 HISTORICAL TABLES, *supra* note 104 at Table 1.3 (fiscal year 2005 budget totals \$2.479 trillion) and 2005 HISTORICAL TABLES, *supra* note 86 at TABLE 5.1 (approximately 21% and 12% of the budget allocated to social security benefits and medicare). *See also* NATIONAL PRIORITIES PROJECT, PROPOSED TOTAL FEDERAL BUDGET, FISCAL YEAR 2005 at <http://www.nationalpriorities.org/charts/TotalBudgetFY05Request.html>. [hereinafter Budget Pie Chart] (user-friendly, color-coded pie chart depicting the proposed allocations of the Fiscal Year 2005 budget in percentages). Social Security covers financial benefits for retired or disabled workers and their survivors and is funded by a 12.4% mandatory payroll tax on the first \$90,000 of an employee’s income, half of which is paid by the employee. Medicare is a national health insurance program primarily for senior citizens that is separately funded by a 2.9% payroll tax which covers hospital costs. I.R.C. §§ 3101(a)&(b) and 3111(a)&(b) (2005). Although guaranteeing subsistence and healthcare for the elderly and disabled is clearly required by Judeo-Christian standards of justice, this area is beyond the scope of this Article’s moral evaluation of federal income tax policy trends. Moreover a moral evaluation of President Bush’s controversial proposed changes in social security funding, which would force the federal government to borrow more than \$1 trillion in order to allow younger workers to invest in private accounts (*see* Edmund L. Andrews and Richard W. Stevenson, *Greenspan Backs the Idea of Accounts for Retirement*, N.Y. TIMES, Feb. 17, 2005 at A1) is also beyond the scope of this Article because it does not directly affect the income tax structure.

¹⁰⁸ 2005 HISTORICAL TABLES, *supra* note 86 at TABLE 5.1 and Budget Pie Chart *supra* note 107 (for fiscal year 2005 approximately 38% of the budget is allocated among the following areas: 19% - national defense (excluding the costs of the wars in Iraq and Afghanistan); 8% - national debt interest; 3% - transportation; 3% - veterans benefits and services; 2% - administration of justice; 1% - natural resources and environment; 1% - international affairs; and 1% - a number of miscellaneous items including general science, space and technology). *See supra* note 19 (discussing broadly the concept of the minimum state). Because it is impossible to determine the degree these kind of government expenditures benefit those enjoying different levels of income and wealth (*see* SLEMRD & BAKIJA, *supra* note 1 at 60-61) a moral evaluation of potential spending cuts in these areas is beyond the scope of this Article.

¹⁰⁹ 2005 HISTORICAL TABLES, *supra* note 86 at TABLE 5.1 and Budget Pie Chart, *supra* note 107 (for fiscal year 2005 approximately 29% of the budget is allocated among the following areas: 14% - income security, including certain disability and retirement insurance other than social security, unemployment compensation, housing assistance, food and nutrition assistance; 4% - education, training, employment and social services; and 11% - health, primarily consisting of Medicaid (a federally aided, state administered, program providing medical benefits for low-income persons)). Evidence indicates Medicaid accounts for well over two-thirds of the expenditures in the health category. *Compare* 2006 HISTORICAL TABLES, *supra* note 104 at Table 5.1 (actual spending in fiscal year 2004 for health equaled \$251.413 billion) and OFFICE OF MANAGEMENT AND BUDGET, DEPARTMENT OF HEALTH AND HUMAN SERVICES, at

Because President Bush's second term goals, even after the need for substantially more federal revenues became apparent due to the Hurricane Katrina disaster, include reducing the deficit by half without raising taxes, there is a substantial likelihood that the federal budget deficit crisis will have to be solved by cutting expenditures.¹¹⁰ Even before the Hurricane Katrina disaster further increased the pressures to cut expenditures, the Bush Administration had plans to substantially cut a number of federal programs. In addition to large cuts being contemplated for medicaid assistance to the states,¹¹¹

www.whitehouse.gov/omb/budget/fy2006/hhs.html (actual spending for Medicaid for fiscal year 2004 equaled \$180.838 billion, which is 72% of the total spending that year for health services). Estate and gift taxes (which grossed \$30 billion in 2000, \$29 billion in 2001, \$27 billion in 2002 and \$23 billion in 2003) represent less than 2% of the more than \$2 trillion of federal revenues each year. See 2003 INTERNAL REVENUE SERVICE DATA BOOK, Internal Revenue Gross Collection, by Tax of Tax, Fiscal Years 1973-2003 at <http://www.irs.gov/pub/irs-soi/03db07co.xls>. See also GRAETZ, *supra* note 53 at 21 (noting that the estate tax has not provided a significant revenue source since before World War II).

¹¹⁰ Edmund L. Andrews, *The President's Budget Proposal: The Deficit's Nearsighted Deficit Plan Ignores Problems Down the Road, Skeptics Say*, N.Y. TIMES, Feb. 3, 2004 at A14 (President Bush's second term goals include cutting the deficit in half while assuming that his first term tax cuts will become permanent, may be difficult to achieve). See also President George W. Bush, Remarks on the Economy and Budget at Detroit Economic Club (Feb. 8, 2005), at <http://www.whitehouse.gov/news/releases/2005/02/20050208-3.html> (President Bush stating that his second term economic agenda includes making his first term tax cuts permanent and passing a budget "that limits and tames the spending appetite of the federal government") and THE BUDGET MESSAGE OF THE PRESIDENT, Apr. 5, 2005, at www.whitehouse.gov/omb/budget/fy2005/message.html. (same). See also Edmund L. Andrews, *Storm & Crisis: Hurricane's Toll Is Likely to Reshape Bush's Economic Agenda*, N.Y. TIMES, Sept. 7, 2005, at A22 (stating Whitehouse officials maintain that costs due to Hurricane Katrina will be separate from President Bush's "underlying budget goals," specifically, cutting the deficit in half by 2009). Although President Bush has not directly said that tax increases are out of the question given, President Bush's overall tax policy positions in his first term (see *supra* notes 89-92), the silence permeating his administration and the tacit assumptions that the first term tax cuts will proceed even if not on schedule and direct statements made by those close to the Administration it is reasonable to conclude that it is highly unlikely that additional federal revenues will be raised by tax increases. See Carl Hulse, *Storm and Crisis: Congress - Lawmakers Prepare Plans to Finance Storm Relief*, N.Y. TIMES, Sept. 20, 2005, at A20 (quoting a Republican aide, "[w]hat House conservatives will demonstrate through Operation Offset is that there is more than enough room in the federal budget to provide for the needs of the families affected by Katrina without raising taxes.") and *infra* note 132. Although it is not yet clear exactly which programs will receive even greater cuts due to the Hurricane Katrina disaster, it is clear that increased spending cuts affecting a variety of areas are being contemplated by the Bush Administration and other political leaders. See Andrews, *supra* note 106, at 3 (describing group of House republicans who have recently proposed a one-year delay for Medicare prescription drug program, saving \$30 million to help offset the costs of Hurricane Katrina). See also Robin Toner & David D. Kirkpatrick, *Embattled G.O.P. Seeks to Regain Grip on Agenda*, N.Y. TIMES, Oct. 2, 2005, at 1 (describing meeting of House Republican to discuss future spending cuts) and Hulse, *supra* (documenting House Republican plan to save \$500 billion over the next 10 years to offset the costs of Katrina, for example, proposing to eliminate the following: Moon-Mars initiative, funding for Public Broadcasting Corp., and free parking for federal employees).

¹¹¹ Although in his proposed 2005 budget President Bush abandoned his plans to change the funding structure of medicaid (see Robert Pear and Edmund L. Andrews, *Bush to Back Off Some Initiatives For Budget Plan*, N.Y. TIMES, Feb. 1, 2004 at A1), for the 2006 budget President Bush proposed substantial medicaid cuts, exceeding \$30 billion. See Sheryl Gay Stolberg and David D. Kirkpatrick, *Some G.O.P. Senators Resist Proposed Medicaid Cuts*, N.Y. TIMES, March 11, 2005 at A20. The Senate, however, in its version of the 2006 proposed budget limited medicaid cuts to \$14 billion. See Sheryl Gay Stolberg, *In Blow to Bush, Senators Reject Cuts to Medicaid*, N.Y. TIMES, March 18, 2005 at A1. See also Robert Pear, *Governors Prepare to Fight Medicaid Cuts*, N.Y. TIMES, Feb. 27, 2005 at A27 (Republican and Democratic governors unite in opposing President Bush's cuts to medicaid and the National Conference of State Legislatures state that medicaid cuts will result in deficits at the state level and increases in the number of people without health insurance).

the Bush Administration's proposed 2005 budget called for significant cuts in domestic discretionary spending outside of homeland security and defense.¹¹² Although these cuts will hit a wide variety of areas, funding for programs supporting food and nutrition for the poorest Americans, housing subsidies, child welfare services and education and job training will receive substantially less funding than in previous years.¹¹³ Moreover because of proposed caps in discretionary spending there is a significant possibility that these cuts will actually materialize.¹¹⁴ In addition to these cuts the Bush Administration has also proposed substantial cuts in the food stamp program.¹¹⁵

¹¹² Thirteen annual appropriations bills define discretionary spending, which is divided into budget functions. Using a baseline adjusted for inflation, the Office of Management and Budget (OMB) projects the funds needed to maintain these budget functions at current standards. The Bush Administration's proposed 2005 budget, projects significant cuts to domestic discretionary spending, as much as a 12% reduction by 2009 in all areas except homeland security, international affairs, and national defense. See CENTER ON BUDGET AND POLICY PRIORITIES, ADMINISTRATION'S BUDGET WOULD CUT HEAVILY INTO MANY AREAS OF DOMESTIC DISCRETIONARY SPENDING AFTER 2005 at <http://www.cbpp.org/2-27-04bud2.pdf> (March 5, 2004) [HEREINAFTER CENTER ON BUDGET AND POLICY]. The proposed 2006 budget projects even greater cuts as high as 16% in all areas except homeland security, international affairs, and national defense. See SHARON PARROTT, ET AL, CENTER ON BUDGET AND POLICY PRIORITIES, WHERE WOULD THE CUTS BE MADE UNDER THE PRESIDENT'S BUDGET? at <http://www.cbpp.org/2-22-05bud.pdf> (Feb. 25, 2005).

¹¹³ The 2005 proposed budget projects cuts of as much as 9.2% and 7.3% (\$2.9 billion and \$6.2 billion below the OMB baseline), respectively, by 2009 in the Income Security Budget Function and the Education, Training, Employment, and Social Services Budget Function, which covers most of these areas. Some examples of specific programs that especially assist low income people in these two budget functions which are facing substantial cuts both percentage and below the OMB baseline by 2009 include: Title I of the Elementary and Secondary Education Act (4.2%, \$660 million); Special Supplemental Nutrition Program for Women, Infants and Children (WIC) (6.1%, \$310 million); an assortment of children and family services programs, e.g., Head Start and Community Services Block Grants (6.8%, \$650 million); Child Care and Development Block Grant (9.0%, \$200 million); various programs providing job training and employment services programs, e.g., Work Investment Act programs (5.3%, \$330 million); Elderly Housing Program (9.6%, \$80 million); Homeless Assistance Grants (8.0%, \$110 million); Low Income Home Energy Assistance (4.2%, \$90 million). Moreover substantial cuts projected to the Section 8 Housing Voucher program (\$4.6 billion below the (CBO) baseline translating to as much as a 30% cut in the amount low-income families receive housing assistance) are documented separately. See CENTER ON BUDGET AND POLICY, *supra* note 112.

¹¹⁴ Proposed cuts to domestic discretionary spending are sometimes viewed as an accounting tool to reduce the deficit on paper without actually imposing the cuts. However, binding caps proposed as part of the 2005 budget locks funding at its current levels for all domestic discretionary spending (including for defense and homeland security) thus instituting automatic across-the-board cuts (if appropriations in any area exceed proposed 2005 levels). For defense and homeland security the caps will limit spending to the amount proposed in the 2005 Budget but for all other discretionary spending areas the caps will cause the cuts to actually materialize. See CENTER ON BUDGET AND POLICY, *supra* note 112.

¹¹⁵ Under the Bush Administration's proposed 2006 budget, the Food Stamp Program would be cut by \$500 million by 2010 and by \$1.1 billion by 2015. These cuts would be implemented by denying food stamp benefits to low income families who receive assistance by the Temporary Assistance for Needy Families program and whose gross income either exceeds the poverty line or whose assets exceed a \$2,000 (which has not been changed or adjusted for inflation in 20 years). See STACY DEAN, CENTER ON BUDGET AND POLICY PRIORITIES, ADMINISTRATION'S BUDGET PROPOSES TO CUT THE FOOD STAMP PROGRAM at <http://www.cbpp.org/3-4-05fa.pdf> (March 4, 2005).

Moreover the political landscape indicates that President Bush's first term tax cuts represents a phase of a broader movement to even further reduce the tax burden of the wealthiest Americans and shrink the level of federal revenues.¹¹⁶ Since the 1980s some economists and political leaders have strongly supported replacing the moderately progressive income tax structure with a flat/consumption tax model.¹¹⁷ The latest proposal out of the House of Representatives, the Freedom Flat Tax Act, would, after allowing exemptions to shield small incomes, impose a single seventeen percent flat rate on wages and other earned income while exempting from the tax base all forms of investment income.¹¹⁸ Another proposal consistent with this theme is a national retail sales tax with an effective rate of up to thirty percent.¹¹⁹ Credible evidence estimating the effects of these models indicates that significantly less revenues will be raised,¹²⁰ while the wealthiest taxpayers enjoy even more substantial tax savings at the expense of all other income groups, especially the middle classes.¹²¹

¹¹⁶ See *infra* notes 146-151 (documenting strong ties between Grover Norquist and the Bush Administration), notes 152-155 (documenting Norquist's goals of the first term Bush tax cuts being part of an integral plan towards adopting a flat/consumption tax model that raises far less revenues, only enough to fund the minimum state) and Paul Krugman, *The Tax-Cut Con*, N.Y. TIMES MAG., Sept. 14, 2003 at 54-62 (discussing extensively tax policy trends starting with the Reagan Administration through President Bush's first term tax cuts as, in addition to sharply reducing the tax burden of the wealthiest Americans, potentially leading to ending safety nets including the Social Security, Medicare and Medicaid, that protect the most vulnerable Americans from economic destitution).

¹¹⁷ The flat tax concept was first published in 1983 (see ROBERT E. HALL AND ALVIN RABUSHKA, *LOW TAX, SIMPLE TAX, FLAT TAX* (1983)) and by the mid 1990s had become more widespread. ROBERT E. HALL AND ALVIN RABUSHKA, *THE FLAT TAX* (2ND EDITION) (1995). Starting in the mid 1990s former Congressman Dick Armey and Senator Richard Shelby proposed flat tax legislation in numerous sessions of Congress. See Hamill, *supra* note 1 at 872-75 and notes 44-55. Senator Shelby's most recent flat tax proposals were in 2003 (see S.1040, 108th Cong. (May 12, 2003)) and 2005 (see S.1099, 109th Cong. (May 23, 2005)).

¹¹⁸ See H.R. 1040, 109th Congress (March 2, 2005) (recent flat tax proposal introduced by Charles Burgess has a 19% rate for the first two years that drops to 17% thereafter on wages and gross receipts from business income, while exempting dividends, interest and capital gains with a \$25,580 standard deduction for joint returns, for married taxpayers filing separately or a surviving spouse, \$16,330 for head of household and \$12,790 for unmarried individuals and \$5,510 for each dependent).

¹¹⁹ See H.R. 2717, 107th Congress, 2001; H.R. 25, 108th Congress, 2003; S.25, 109th Congress, 2005) (sponsors of a national retail sales tax proposal, labeled the "Fair Tax", advertise a 23% sales tax inclusive rate that effectively imposes a tax exclusive rate of 30%, e.g., a \$1 purchase will cost the taxpayer \$1.30). Most experts agree that retail sales tax proposals are completely unworkable. SLEMROD AND BAKIJA, *supra* note 1 at 212-215.

¹²⁰ See, SLEMROD AND BAKIJA *supra* note 1 at 242-244 (discussing the varying hardships that imposing a revenue neutral tax rate would impose, such as a national retail sales tax rate ranging from 26.9% all the way up to 59.8%, depending upon the level of exemptions retained to avoid an untenable burden shift onto the poor and lower classes.); *id.* at 245 (discussing Armey-Shelby flat tax version in 1996 as requiring a nearly 30% rate to be revenue neutral while noting this plan "was explicitly packaged as a tax cut, and thus it was unapologetically short of being revenue-neutral: unspecified spending cuts were promised to offset some of the cost"); *id.* at 205-06 (discussing 1995 study of revenue effects from switching from an income tax to a consumption tax as estimating a revenue loss of over \$100 billion or approximately 15% of revenues collected); HENRY AARON AND WILLIAM GALE, *ECONOMIC EFFECTS OF FUNDAMENTAL TAX REFORM*, (1996) at 260 (discussing the VAT potentially yielding less revenue than the current income tax). See also TREASURY DEPARTMENT OFFICE OF TAX ANALYSIS, *New Armey-Shelby Flat Tax Would Still Lose Money Treasury Finds*, 70 TAX NOTES 451, January 22, 1996 (discussing risks of Armey-Shelby proposal losing revenue) and MICHAEL J. GRAETZ & IAN SHAPIRO, *DEATH BY A THOUSAND CUTS: THE FIGHT OVER TAXING INHERITED WEALTH* 274 (2005) (pointing out that many analysts

B. The Bush Administration's Tax Policy Trends Raise Very Troubling Judeo-Christian Ethical Issues

President Bush's first term tax cuts substantially reduced the level of federal revenues raised, made the moderately progressive income tax structure in place when he was elected significantly less progressive and started the process of eliminating all estate and gift taxes.¹²² Although President Bush's first term income tax cuts cannot be condemned outright as immoral by the moral analysis applicable to flat models, these changes still raise serious red flags as potentially violating the Judeo-Christian standards of justice and teachings on wealth. Despite Judeo-Christian teachings emphasizing the greater

regard the proposition that a 23 percent national sales tax would replace all the revenue lost from eliminating the income tax as "wildly unrealistic – a low-ball tax rate, chosen to build public support" with some indicating the rate would need to be at least ten percentage points higher "to avoid a huge revenue shortfall and very large deficits").

¹²¹ SLEMROD AND BAKIJA, *supra* note 1 at 257-265 (for flat, VAT and national retail sales tax proposals discussing the radical shift of tax burden down to the middle classes, especially benefitting taxpayers in the top 1% income group); *id* at 260 (chart of Treasury estimates focusing on percentage changes in after-tax income showing especially pronounced changes with the Arney-Shelby proposal showing the lowest income groups suffering a decrease of after-tax income of nearly 8% and the top 1% of taxpayers (those earning a minimum of \$409,000 a year) enjoying a nearly 15% increase in after-tax income); Lawrence H. Summers, *An Evaluation of the Flat Tax*, 70 Tax Notes 1555, 1558 (March 11, 1996) (stating that low income and poor families will receive the heaviest redistribution of the tax burden); Eric Toder, *Comments on Proposals for Fundamental Tax Reform*, 66 Tax Notes 2003, 2005 (March 27, 1995) (stating that enactment of a flat tax would shift the burden away from the wealthy onto the middle and low income taxpayers.); Jane Gravelle, *The Flat Tax and Other Proposals: Who Will Bear the Burden*, 69 Tax Notes 1517, 1524 (Dec. 18, 1995) (arguing that the burden will shift from the wealthy to the middle and lower class taxpayers.); ROBERT E. HALL AND ALVIN RABUSHKA, *LOW TAX, SIMPLE TAX, FLAT TAX*, 67, 58 (1983) (inventors of the flat model stating that their flat tax "will be a tremendous boon to the economic elite" with "some bad news" for everyone else because "it is an obvious mathematical law that lower taxes on the successful will have to be made up by higher taxes on average people.").

¹²² *See generally* GRAETZ & SHAPIRO, *supra* note 120 (providing an excellent and thorough discussion of the movement to repeal the estate tax and the political landscape involved, which resulted in temporary repeal by virtue of the 2001 tax cuts, and alluding the estate tax movement is actually part of a larger effort to eliminate the progressive character of our tax system). A complete moral evaluation of the reduction and potential elimination of gift and estate taxes is beyond the scope of this Article. Although these changes almost exclusively benefit the wealthiest Americans (*see supra* note 88), because estate and gift taxes represent less than 2% of total federal revenues (*see supra* note 109), the reduction and elimination of estate and gift taxes jeopardizes the adequacy of revenues to a much lesser degree than the income tax cuts. However because the elimination of estate taxes threatens the reasonable opportunity of all Americans to participate in the free market and will result in substantially greater accumulations of wealth in the hands of fewer individuals such proposals raise significant Judeo-Christian ethical issues. *See supra* note 64 (extreme wealth accumulations immoral under Judeo-Christian standards of justice) and 34-47 (Judeo-Christian standards of justice require reasonable opportunity). *See also* William Gale & Joel Slemrod, *Resurrecting the Estate Tax*, Policy Brief No. 62, at <http://www.brookings.edu/printme.wbs?page=/comm/policybriefs/pb62.htm> (the modern estate tax was enacted limit wealth accumulation in the hands of a privileged class to avoid undermining the free market and denying the majority of the population a chance to compete in that market); Mark L. Ascher, *Curtailing Inherited Wealth*, 89 MICH. L. REV. 69, 96 (1990) (discussing Theodore Roosevelt's articulation of these preservation-of-the-free-market goals); and Johnston, *supra* note 103 (quoting Federal Reserve Chairman Alan Greenspan as claiming that with regards to increased concentration of wealth in the hands of a few people, "[f]or the democratic society, that is not a very desirable thing to allow it to happen"). *See also* GRAETZ, *supra* note 52 at 21 (arguing that the estate tax is important to enhance progressivity rather than being a significant source of revenue) and at 267 (questions proposals to repeal the estate tax in light of the recent growing gap in the distribution of wealth resulting in far greater concentrations at the top).

moral obligations of wealthier Americans while more heavily guarding the well-being of those with less wealth and power, President Bush has continued the federal tax policy trend of lessening the tax burden of the wealthiest Americans while shifting the cost to Americans in all other income groups that shows every sign of becoming more pronounced and moving closer to the conclusively immoral flat models.¹²³

From the perspective of reducing tax burdens, far from offering meaningful relief to middle class and lower middle class taxpayers, President Bush's tax cuts were designed to and actually have overwhelmingly benefitted the wealthiest Americans in all measurements – the greatest savings in actual dollars and a larger decline in both effective rates and the proportional share of the tax burden. Moreover middle class Americans are directly paying for this decline in the wealthy's proportional share of the tax burden because their proportional share of the tax burden has increased.¹²⁴ When President Bush started his first term, the allocation of the federal income tax burden did not even come close to a steeply progressive model approaching a confiscatory regime that would have provided clear ethical justification supporting tax cuts for the wealthiest Americans. Since a lopsided structure punitively punishing wealth was not present, the Judeo-Christian teachings addressing wealth clearly

¹²³ The shift of the cost of tax cuts primarily benefitting the wealthy to all other income groups can be analyzed from three perspectives: (1) the extent the allocation of the tax burden has been proportionally decreased for the wealthy while increasing the proportional tax burden of other income groups; (2) the extent the wealthy enjoy greater tax savings when compared to lower income groups measured by decreases in effective rates and actual dollars saved; and, (3) the extent shrinking revenues from tax cuts enjoyed primarily by the wealthy force spending cuts in areas primarily benefitting lower income groups. *See supra* notes 93-115 and accompanying text (President Bush's first term tax cuts shift the cost from the wealthy to all other income groups from all three of these perspectives). *See also supra* notes 116-121 and *infra* notes 146-155 (President Bush's first term tax cuts part of the trend to further decrease the tax burden of the wealthy and shrink government revenues towards a flat/consumption model), *supra* note 110 and *infra* note 132 (President Bush's second term goals include making his first term tax cuts permanent and when President Bush campaigned for his first term tax cuts he pushed for even greater benefits for the wealthiest Americans) and Krugman, *supra* note 116 at 58-59 (tracing these trends to Ronald Reagan's tax cuts in 1981).

¹²⁴ *See* sources cited at *supra* notes 102-103 (the average tax savings per household per year of lower middle income groups equals \$179, for middle income groups equals \$1,081, for upper middle income groups equals \$7,673 and for the wealthiest Americans equals \$68,000 with predictions that the average tax savings for the wealthiest households will substantially increase to approach \$200,000 per family, while declining for the middle and upper middle income groups), *supra* note 101 (the effective tax rate for the lowest income group dropped by 1% and the effective tax rate for the middle income groups dropped by roughly 2%, while the effective tax rate for the upper middle income group dropped by 4.2% and for the wealthiest Americans at income levels exceeding \$1 million a year, the effective tax rate dropped by 6.5%), and *supra* note 100 (the proportional share of the tax burden borne by the wealthiest Americans dropped by 5.5% and for the upper middle income group dropped by 4.2%; the proportional share of the tax burden borne by the lower middle and middle income groups increased by as much as 2.1%). *See also* Krugman, *supra* note 116 at 60-61 (the 2001 tax cut when fully phased in has been estimated to deliver 42% of all benefits to families earning more than \$330,000 per year; discusses the distortions of presenting the tax dollars saved per household in averages as, due to inflating the average by larger cuts within the top range of the income group and eliminating from the calculation 50 million taxpayers who received no tax cut at all, making it appear the middle classes saved more than most actual middle class families saved; notes that approximately half of American families received a tax cut of less than \$100 with a great majority receiving less than \$500; and finally explains why the profile of the American family making \$40,000 with two children touted by the Bush Administration as receiving a \$1,600 tax cut is not typical at all with the real average tax cut for families in the middle of the income distribution being \$469).

require tax cuts primarily benefitting the wealthy to undergo heightened moral scrutiny, which did not occur.¹²⁵

Even more troublesome than the moral red flags raised by reducing the tax burden borne by the wealthiest Americans is the increasing threat of violating the Judeo-Christian standard of justice requiring reasonable opportunity. The gigantic federal deficit, which President Bush's first term tax cuts greatly contributed to, has prompted spending cuts in almost all areas, many of which cover important programs aiding the poorest Americans and the struggling lower middle and to some degree even the middle classes. The extent and degree of these spending cuts has been greatly aggravated by the Hurricane Katrina disaster. Raising Judeo-Christian moral issues of major proportions that carry potential long term devastating consequences, poor and lower income Americans are bearing the brunt of the substantial tax savings enjoyed by the wealthiest Americans in the form of having much less access to minimum subsistence, decent healthcare and housing as well education and job training.¹²⁶

Moreover for at least two reasons, it is unreasonable to assume that the moral issues created by the cuts in federal funding affecting low income Americans can be mitigated by the nonprofit sector.¹²⁷ First many nonprofit organizations receive significant federal funding, and, if this funding along with the federal government's own social service programs were to be substantially cut, nonprofit organizations would have to secure considerably more donations of time and money than they likely

¹²⁵ See *supra* notes 62-74 & 83-85 and accompanying text (Judeo-Christian teachings on wealth require greater financial sacrifices from those enjoying greater levels of wealth and this translates to bearing proportionally higher tax burdens, and, also requires that tax policy changes principally benefitting the wealthy undergo intense moral scrutiny). See also WALLIS, *supra* note 11 at 82, 126 (referring to the tax cuts for the rich as a blatant hypocrisy and in the context of discussing President Bush's vague calls for more sacrifice regarding the war in Iraq stating "if the White House's calls for sacrifice are to have any moral credibility, the administration's tax cuts to the wealthiest Americans must be immediately rescinded....").

¹²⁶ See *supra* notes 34-52 & 104-115 and accompanying text (moral principles of Judeo-Christian ethics require adequate tax revenues ensuring that all Americans have access to minimum subsistence, decent healthcare and housing as well as education and job training and record budget deficits directly caused by tax cuts principally benefitting the wealthy are jeopardizing the funding of many of these areas). See also Krugman, *supra* note 116 at 62 (discussing the threat that these tax policy trends will minimize or eliminate Social Security, Medicare and Medicaid) and WALLIS, *supra* note 11 at 234, 250 (states that "[b]udgets with billions of dollars of increases for the military and massive tax cuts for the wealthiest—while cutting funding for overcoming poverty—should be named *morally* unacceptable" and concludes "[t]he governments budgets are a disaster for the poor, a windfall for the wealthiest, and thus directly conflict with biblical priorities....[i]t may be controversial, but it is not inappropriate to name the federal budgets now being passed as 'unbiblical.'"). Before a Congressional Summit on Relief Response to Hurricane Katrina, Jim Wallis, author of GOD'S POLITICS (see *supra* note 7) discussed how the plight of Hurricane Katrina has "washed away the national denial" of the continuing poverty of African-Americans and the ever increasing disparity between "haves and have nots," stating that "sometimes it takes a national disaster to reveal a social disaster." *Metropolitan Community Church Leader Addresses U.S. Congressional Summit on Relief Response to Hurricane Katrina*, Sept. 16, 2005, at <http://www.wfn.org/2005/09/msg00212.html>.

¹²⁷ See also *supra* notes 21-25 and accompanying text (discussing the sin of greed as an inescapable part of the human condition rendering it impossible to meet community needs solely by voluntary acts of beneficence and charity).

can raise, to maintain the current level of support in these areas.¹²⁸ Second nonprofit organizations that do not receive federal funding, primarily religious organizations, allocate most of their resources to items such as operating and property expenses and savings, which do not directly address humanitarian needs.¹²⁹ In addition the evidence also indicates that as a whole the state governments will not replace the services lost from federal funding cuts.¹³⁰

¹²⁸ The Urban Institute and the Independent Sector has compiled substantial statistics documenting the sources of revenues and volunteer time contributed to 75% of all nonprofit organizations. Of the total \$338.5 billion of revenues (excluding revenues received by non profits to supply services addressing health needs, such as medicaid) received by these nonprofit organizations 21% came from government contracts and grants. If this funding, as well as the funding for social service programs directly run by the government (described in *supra* note [areas described by Josh's material] (other than health, which includes medicaid)) were to be cut, in order to both maintain the standards of their current performance as well as substantially replace government provided social services these nonprofit organizations would have to increase the amount of private donations in both time and money by almost 60%. Compare URBAN INSTITUTE AND THE INDEPENDENT SECTOR, MURRAY S. WEITZMAN, NADINE T. JALAN DONI, LINDA M. LAMPKIN, & THOMAS H. POLLACK, EDs., THE NEW NON PROFIT ALMANAC & DESK REFERENCE xxviii, xxxi – xxxii and Figure 1.5, Table 4.1, and Figure 4.4 (2002) and 2005 HISTORICAL TABLES, *supra* note 86 at Table 5.1 (Using 1997 figures, the most recent available, divide \$770.447 billion (that is the sum of \$484.9 billion, excluding health (\$555 billion total donations of time and money minus \$70.1 billion received from the government)) of non profit resources independent of the government and \$285.547 billion (that is the sum of U.S. Budget totals, excluding health, for education, training, employment and social services of \$53.599 billion and income security of \$231.948 billion)) by \$484.9 billion (described above) which equals 1.588. These figures suggest nonprofit organizations would have to secure at least 58% more resources in both time and money in order to replace their loss in direct government funding and have enough resources to replace the social services currently being covered directly by the government. *Id.*

¹²⁹ Religious organizations receive an average of around 50% of total private contributions to the nonprofit sector. See NONPROFIT ALMANAC *supra* note 128 at Table 3.2. It is estimated that religious organizations spend 71% of the money they receive on operating expenses, 13% on property improvements and acquisitions, 4% on savings, leaving 12% for donations to organizations and individuals. See Susan K. E. Saxon-Harrold, Susan J. Weiner, Michael T. McCormack, and Michelle A. Weber, *America's Religious Congregations: Measuring Their Contribution to Society* at <http://www.independentsector.org/programs/research/ReligiousCong.pdf> (pp. 5).

¹³⁰ For at least two reasons state governments cannot be relied on to replace cuts in federal funding, especially cuts in areas providing safety nets and opportunities for lower income citizens. First, empirical evidence suggests that many states do not have a large enough tax base to raise the needed revenues. Thirty states received more dollars in federal aid than they contributed in federal taxes paid. Sumeet Sagoo, *Federal Tax Burdens and Expenditures by State*, TAX FOUNDATION SPECIAL REPORT (Dec. 2004, No. 132). Moreover the five states with the greatest percentage of residents below the poverty line (ranging from almost 19% just over 17%) receive at least 47% more federal aid than they pay in federal taxes. Sagoo, *supra* and U.S. CENSUS BUREAU, CURRENT POPULATION SURVEY, 2002, 2003, AND 2004, ANNUAL DEMOGRAPHIC SUPPLEMENTS. Second, states have a general incentive to minimize taxes in order to compete for the short run increases of population and businesses locating in the state. Stephen Moore, WASH. TIMES, *Proof of Tax Cut Potential in the States*, Oct. 27, 1996 at B1 and CATO FACT SHEET, *Tax Cuts and Balanced Budgets Lessons From the States* (Sept. 17 1996). But see also ROBERT ZAHRADNIK, CENTER ON BUDGET AND POLICY PRIORITIES, TAX CUTS AND CONSEQUENCES (Jan. 12, 2005) (shows that the long-term effects of tax cuts causes large budget shortfalls lost jobs and slower growth).

Despite statements that his faith drives all policy decisions,¹³¹ President Bush never addressed how the moral principles of Judeo-Christian ethics evaluate his first term tax cuts. When he campaigned for the first term tax cuts President Bush pushed for even greater benefits for wealthy Americans. Moreover President Bush himself has shown no sign of abandoning his first term tax cuts in light of the increased revenue needs due to the Hurricane Katrina disaster, and, several Bush Administration insiders more candidly have stated that their goal of making the first term tax cuts permanent should proceed as scheduled.¹³² President Bush’s statements supporting his first term tax cuts claimed that they will promote greater economic growth and prosperity,¹³³ and he also stated they would be fair to

¹³¹ James F. Lakely, *President Outlines Role of His Faith*, WASH TIMES, Jan. 12, 2005 at A1 (quoting President Bush as saying “that he doesn’t ‘see how you can be president without a relationship with the Lord’”) and THIRD BUSH-KERRY DEBATE, Oct. 13, 2004 (Tempe, AZ) (at <http://www.debates.org/pages/trans2004d.html>) (quoting President Bush when asked how much faith influences his policy decisions as saying “my faith plays a lot—a big part in my life...[W]hen I make decisions, I stand on principle, and principles are derived from who I am. I believe we ought to love our neighbor like we love ourself, as manifested in public policy...”). See also WALLIS, *supra* note 7 at 57 & 78 (noting that President Bush “is as public and expressive about his faith as any recent occupant of the White House” and that during the 2000 presidential campaign he said “that Jesus was ‘his favorite philosopher’”).

¹³² See The President’s Agenda for Tax Relief, (at www.whitehouse.gov/news/reports/taxplan.pdf) (July 10, 2001) (President Bush pushed for a top rate of 33% rather than the 35% adopted and complete elimination of the estate tax immediately) and The President’s Job and Growth Plan: The Dividend Exclusion is Not Complex (at <http://www.whitehouse.gov/infocus/economy/complexity.html>) (President Bush pushed to completely eliminate the tax on dividends). See also, John F. Harris and Dan Balz, *Delicate Moves Led to Tax Cut; Moderates Were Key in Bill’s Negotiations*, WASH POST, May 27, 2001 at A1 and David Rosenbaum, *Senate Adopts a Tax Cut Plan of \$350 Billion*, N.Y. TIMES, May 16, 2003 at A33 (discussing compromises in the passage of the tax cuts). Although Bush Administration insiders have differing opinions concerning the affect the Hurricane Katrina disaster should have on the timing of making the first term tax cuts permanent and repealing the estate tax, no comments have been made suggesting that these goals have been abandoned. See e.g., John D. McKinnon & Brody Mullins, *Republicans Scale Back Autumn Game Plan*, THE WALL STREET J., Sept. 30, 2005, at A4 (indicating that the Hurricane Katrina disaster has caused the Bush Administration’s tax policy goals to shift while recognizing that “Republicans insist they remain hopeful, particularly on the tax front”) and Hulse, *supra* note 110 (quoting Treasury Secretary John Snow in the context of him addressing the affects of the Hurricane Katrina disaster on the Bush Administration’s goals of making the first term tax cuts permanent and repealing the estate tax, “I think it will push to the back burner some issues that other wise would have been on the agenda now”). However Tom Delay and Grover Norquist have insisted that Republicans stay on schedule with the tax cuts and the estate tax repeal. Hulse, *supra* note 110 and Robin Toner, *Katrina Conundrum: Thumbing Nervously Through the Conservative Rulebook*, N.Y. TIMES, Sept. 11, 2005, at D4.

¹³³ Radio Address, March 10, 2001 at www.whitehouse.gov/news/releases/2001/03/2001031.html (urging his 2001 tax cuts, President Bush stated “[t]ax relief is good for our economy...it helps kick-start our economic growth”); Radio Addresses, Jan. 18, 2003 at www.whitehouse.gov/news/releases/2003/01/20030118.html and April 26, 2003 at www.whitehouse.gov/news/releases/2003/04/20030426.html (supporting “jobs and growth plan” and urging that 2001 tax cuts be made permanent, President Bush stated “[b]y reducing taxes, encouraging investment and removing obstacles to growth, we will create a platform for future prosperity, so that small business can flourish, and every American who seeks work can find a job” and “[w]e also know that the right policies in Washington can unleash the great strengths of this economy and create the conditions for growth and prosperity”) and Radio Address, Dec. 18, 2004 at www.whitehouse.gov/news/releases/2004/12/20041218.html (President Bush comments at a conference hosted by his administration on America’s economic future “[t]he tax relief we passed has been critical to our economic recovery, and Congress needs to make that tax relief permanent. We also need to reform our complicated tax code to encourage investment and growth and reduce headache for taxpayers.”).

all Americans since “the greatest benefits [and] the largest percentage reductions, will go to those who need them most...leaving more money in the hands of those who have earned it.”¹³⁴ President Bush rebutted accusations that his tax policy disproportionately benefits the wealthy by claiming “[a]ll people who pay taxes should get tax relief....[t]his is a fair plan.”¹³⁵ Remarks attributed through his White House Spokesman reflect greater concern for wealthy Americans: “There is always an endeavor in this town to deny tax relief to people because they accuse some people of being rich or successful and therefore they’re not entitled to tax relief. That is just not a view that President Bush holds.”¹³⁶ In addition President Bush has expressed interest in, while powerful political leaders have expressed strong support for, consumption-based taxes with a flat rate.¹³⁷

The assertions offered by President Bush and others claiming that the first term tax cuts as well as flat/consumption tax models will enhance economic growth implicitly assume that the field of economics can prove in a scientific manner that the reduction of taxes, especially for those at higher levels of income and wealth, will stimulate greater work, savings and investment. These projected increases in work, savings and investment are then assumed to benefit all taxpayers through promises of enhanced economic growth, even though the tax policy offering greater benefits for the wealthy results in an increased tax burden for those in the middle classes.¹³⁸ This theory, known as supply-side

¹³⁴ Radio Address, Feb. 17, 2001 at www.whitehouse.gov/news/releases/2001/02/20010217.html (President Bush commenting about his the 2001 tax cuts when they were being proposed).

¹³⁵ Joseph Curl, *Bush Refuses to deny ‘wrong people’ relief; Says Democrats use class warfare on taxes*, WASH. TIMES, Jan. 10, 2003 at A4 (President Bush commenting on 2003 tax cuts while they were being proposed).

¹³⁶ Naftali Bendavid and Jill Zuckman, *Bush Sends Tax Plan to Congress; But Some Economists Dispute its Benefits*, CHICAGO TRIBUNE, Feb. 9, 2001 at N1. (Quoting Ari Fleischer commenting on President Bush’s 2001 tax cuts while they were being proposal). President Bush’s goals of lessening the tax burden on the wealthiest Americans are evidenced by his original plan to cut the highest tax rate to 33%, because he “believe[s] no one should pay more than a third of their income to the federal government,” See Radio Address of the President to the Nation, Feb. 3, 2001 (available at <http://www.whitehouse.gov/news/radio/20010203.html>).

¹³⁷ See Edmund Andrews, *Bush’s Remarks Touch Off New Debate on Income Taxes*, N.Y. TIMES, Aug. 12, 2004 at A20 (“Its kind of an interesting idea that we ought to explore seriously”, quoting President Bush’s response to a question about replacing the income tax with a national retail sales tax); Senator Richard Shelby, *Flat tax is beneficial for all Americans*, TUSCALOOSA NEWS, Sept. 16, 2004 at 9A (supports flat tax because it would “treat all Americans equally....spur economic growth and investment....[and] support the basic values of work, savings and individual liberty.”); Statement of Senator Saxby Chambliss, Senate Floor, Jan. 28, 2005 <http://chambliss.senate.gov/News/singleNews.cfm?NewsID=246> (“[a national retail sales tax] creates a fairer, simpler, code that allows every American the freedom to determine his or her own priorities and opportunities”) and Statement of Representative Michael C. Burgess, House Budget Committee Hearing on Tax Reform, Oct. 6, 2004 <http://www.house.gov/budget/hearings/burgessstmnt1000604.htm> (stating in support of flat tax models “the American people deserve a tax system and a government that rewards them for their hard work.”).

¹³⁸ Supply-side economic theory provides that cutting taxes will improve private sector incentives and spur economic growth through the increased ability of entrepreneurs to invest tax savings which will lead to the creation of higher productivity, jobs, and profits. The theory claims that lower rates for higher income level taxpayers will lead to greater savings, which will lead to a greater level of investment (see SLEMRD & BAKIJA, *supra* note 1 at 127-28) and productivity in the economy, which will produce greater revenue available for taxation. See ROBERT E. HALL & ALVIN RABUSHKA, *THE FLAT TAX* (1995) at 83-88; SLEMRD & BAKIJA, *supra* at 135-36. See also Hamill, *supra* note 4 at 875-76 and nn. 56-62 and app. B at 893 and nn. 115-119. See also Krugman, *supra* note 116 at 57-59 (noting that many

or “trickle-down” economics, relies on highly complicated and sophisticated simulation models that in a laboratory-like fashion attempt to isolate the innumerable variables that affect the vast economy of the United States.¹³⁹ These models, which metaphorically claim to capture the economy in a computer-style petri dish, predict the enhanced work, savings and investment by adjusting tax policy in a manner that reduces the tax burden, especially the burden borne by the wealthy, and then assume static behavioral responses to the tax changes. The models classify taxpayers based on objective characteristics such as age, gender, marital and parental status, race, education, income level and occupation and assume that each category of taxpayers will rationally use their resources, including any extra income from tax savings, in the most efficient manner.¹⁴⁰

Due to major and fundamental flaws inherent in these models, supply-side economic theory fails to provide any reliable proof that the promised work, savings, investment, and growth in the economy will occur. These flaws can be boiled down to two insurmountable problems. First, given the limitations of available technology it is impossible to quantify all the variables in the economy.¹⁴¹ For example, the

professional economists favoring tax cuts recognize that the supply-side theory has no merit and “[b]y the end of the 1990s...supply side economics had become something of a laughingstock, and the whole case for tax cuts as a route to economic growth was looking pretty shaky.”).

¹³⁹ Economic models are forecasting tools used by economists which attempt to demonstrate the overall consequences of changing isolated variables, and what impact they would have on the economy. *See Generally* Robert D. Reischauer in Joint Comm. on Taxation, *Tax Modeling Project and 1997 Tax Symposium Papers*, JCS-21-97, 105th Cong. 306 (Nov. 20, 1997) [hereinafter *Tax Modeling Project*]. For example, analysts could utilize models by producing different scenarios in order to evaluate the effect of alternative tax policy proposals or weigh the logical integrity of theories and arguments. *See* OLIVIER BLANCHARD, 1-1 MACROECONOMICS 1-2 (1997) (describing that the complexity of macroeconomics requires economists “to find ways of simplifying [their models] in order to explain the behavior of aggregate variables”). These models are used to present a broad picture of the potential effect of fundamental tax changes and serve as rudimentary barometers from which analyst try and interpret simulated effects of fundamental tax reform. *Id.* and *Tax Modeling Project* at 11-12. *See also* Hamill, *supra* note 4 at 876-77 and nn. 58-65 and app. C at 898 and nn. 138-42.

¹⁴⁰ Of the handful of models used, the general equilibrium model, which assumes that the prices of goods, capital, and labor will adjust until all markets are in equilibrium, is the most common and widely accepted among economists. *See generally* ERIC M. ENGEN & WILLIAM G. GALE, *The Effects of Fundamental Tax Reform on Savings*, in ECONOMIC EFFECTS OF FUNDAMENTAL TAX REFORM (1996). *See also* Diane Lim Rogers, *Assessing the Effects of Fundamental Tax Reform with the Fullerton-Rogers General Equilibrium Model*, in *Tax Modeling Project* *supra* note 139 at 61. Simulation models account for three economic sectors, household, production, and government, while making broad assumptions regarding human behavioral response and assume the nonexistence of other fluctuating economic variables. Static human behavioral assumptions to numerous altered variables are inherent to all economic simulation models. *See also* Hamill, *supra* note 4 at 876-77 and nn. 64-67 and app. C at 899-901 and nn. 150-62.

¹⁴¹ In theory, one could construct an equilibrium condition model containing each of the millions of markets that make up a modern economy, “listing all of the variables that affect demand and supply in each market,” and using a computer to solve each market simultaneously. *See* BLANCHARD, *supra* note 139, at 1. In reality such a complex model is not feasible for two reasons: (1) limitations on macroeconomists comprehensive knowledge of all variables, including their interactions, in a complex economy and (2) even if a computer that could solve the equation, “the model would be just as complicated as the economy, and nearly as hard to understand.” *Id.* Essentially, tax systems are so complicated that workable models cannot begin to incorporate all relevant economic factors. *See* JANE G. GRAVELLE, *Behavioral Responses to a Consumption Tax*, in UNITED STATES TAX REFORM IN THE 21ST CENTURY, at 44 (2002). Because of these limitations, even those who craft these models “urge cautious interpretation of...exact quantitative results.” Auerbach, et al., *Fundamental Tax Reform and Macroeconomic Performance*, in *Two Papers on Fundamental Tax Reform* at 3

models overly simplify the number of household and business sectors as the well as government functions and international factors.¹⁴² The assumption that 21st century technology can account for all economic variables is similar to assuming that the ancient Greeks had the ability to quantify all the information needed to produce an atom bomb. Second, and of even greater significance, no simulation model can ever capture how individual people will respond to changes in tax policy. Human behavior is based on psychological and spiritual factors well beyond the objective categories created by, and, the rational responses to the tax policy changes assumed by the models.¹⁴³ The assumption that an economic simulation model can capture and quantify human behavioral responses effectively treats human beings as objective variations of Pavlov’s Dog.¹⁴⁴ Therefore even if it were possible to quantify

(Congressional Budget Office, Oct. 1997). *See also* Hamill, *supra* note 4 at 877-78 and nn. 66-68 and app. C at 903-04 and nn. 169-74 and GRAETZ & SHAPIRO, *supra* note 120, at 266-67 (observing that “predicting the economic consequence of tax changes is claiming to know the unknown” not because there are no answers, but due to the complexity of our overall economy “you can find an economist to defend or impeach almost any claim about taxes”).

¹⁴² Two of the most frequently cited models, Auerbach-Kotlikoff and Fullerton-Rogers, divide households into 12 lifetime income classes and assume a perfectly competitive production sector that maximizes capital and profits with a limited government sector that collects taxes and disperses the revenues for domestic program. *See generally* Auerbach et. al., *supra* note 141 at 3 and DON FULLERTON & DIANE LIM ROGERS, *Distributional Effect on a Lifetime Basis*, in DISTRIBUTIONAL ANALYSIS OF TAX POLICY 262 (1995). The Auerbach-Kotlikoff model features only one production sector which produces a single good that is alternatively used for investment and consumption. Auerbach et. al., *supra* at 3. The Fullerton-Rogers model incorporates only 19 industries, and five types of capital and labor. *See generally* Diane Lim Rogers, *Assessing the Effects of Tax Reform with the Fullerton-Rogers Model*, in *Two Papers on Fundamental Tax Reform* at 14-16 (Congressional Budget Office, Oct. 1997). *See also* Hamill, *supra* note 4 at 878 and nn. 66-68 and *generally* app. C at nn. 150-161, 164, 173-74, 176, 178, 184-86 (discussing both models).

¹⁴³ General Equilibrium models must assume static behavioral responses, typically in the areas of labor and savings, to changes in tax policy because they are unable to capture the many personal factors involved in the human decision-making process. *See generally* Eric Engen & William Gale, *Macroeconomic Effects of Fundamental Tax Reform: Simulations with a Stochastic Life-Cycle, Overlapping Generations, General Equilibrium Model*, in *Tax Modeling Project*, *supra* note 138 at 101-19; SLEMRD & BAKJJA, *supra* note 1 at 126. Labor decisions are mainly based on an assumed variable called the “labor supply elasticity” which cannot account for things such as level of education, training, or family and personal considerations. *See* HENRY J. AARON & JOSEPH A. PECHMAN eds, *Introduction and Summary*, in HOW TAXES AFFECT ECONOMIC BEHAVIOR 2-4 (1981). Furthermore, models erroneously assume that a higher after-tax rate of return is the sole determining factor in how individuals choose to save and invest when in fact individuals often make these decisions for various personal and professional reasons unrelated to the tax structure, such as saving for retirement, extravagant purchases, or precautionary measures. *The Economic Effect of Comprehensive Tax Reform*, app. B (July 1997) at <http://www.cbo.gov/showdoc.cfm?index=36&sequence=8> (accessed April 14, 2005). *See also* Hamill, *supra* note 4 at 878-79 and nn. 68-72 and app. C at 904-06 and nn. 175-86.

¹⁴⁴ *See* WINFRED F. HILL, *LEARNING: A SURVEY OF PSYCHOLOGICAL INTERPRETATIONS* 11 (3rd ed. 1977) (describing the work of Ian Pavlov, a 19th century Russian physiologist who essentially discovered “classical conditioning” (a theory of behavioral psychology), by proving that a dog could learn to salivate at the sound of a bell (conditioned stimulus) by consistently ringing the bell before giving the dogs their food (unconditioned stimulus)). *See also* STEVE WILKINS, *BEYOND BUMPER STICKER ETHICS: AN INTRODUCTION TO THEORIES OF RIGHT AND WRONG* 74 (1995) (behaviorism as a moral model is inconsistent with a Judeo-Christian understanding of ethics because its “worldview has no place for God....[because]...[b]elief in the divine...is considered an outmoded way of explaining things that we previously were not able to understand.”).

all the variables in the economy the models would still be unreliable because of the inability to accurately predict human behavioral responses.

Even if supply-side economics offered reliable scientific proof that the promised economic growth would occur that still would not, by itself, morally justify President Bush's first term tax cuts and the current tax policy trends of further reducing the tax burden of the wealthiest Americans while increasing the share borne by the middle classes and shrinking the level of revenues raised. Under Judeo-Christian principles, reliable information cannot serve as a substitute for moral analysis. If this scientific proof were available, the level of proven economic growth would have to be factored in the balance within the Judeo-Christian ethical framework of determining whether a reduction in the tax burden is appropriate and if so to what degree. However given that no scientific proof of economic growth is available the moral analysis of federal tax policy must disregard these claims. Relying on promises of economic growth to support tax policy that principally benefits the wealthiest taxpayers amounts to using false science to camouflage the real values behind the Bush Administration's tax policy trends.¹⁴⁵

C. Reasons Behind Bush Administration's Tax Policy Trends Reflect the Atheistic Values of Objectivist Ethics

The long term goals behind and real moral values driving the Bush Administration's tax policy trends are more clearly articulated by Grover Norquist, the founder and president of the Americans For

¹⁴⁵ See GRAETZ, *supra* note 52 at 177-78 (criticizing political leaders for over emphasizing and relying heavily on one set of economic predictions to justify their tax policy proposals, for example when supply-side economics was used to promote President Reagan's tax cuts in the 1980's, and noting "[i]n the political process, economic predictions routinely serve to justify, and sometimes mask, ideological battles") and Krugman, *supra* note 116 at 58-60 (discussing the supply-side theory generally as a mask for the real goals of shrinking government revenues and the Bush Administration's using supply-side rhetoric to conceal their real goals of catering to wealthy campaign contributors in the Republican base). The best example of a moral framework that exclusively relies on scientific information when morally evaluating social and economic policies is the utilitarian model. Utilitarianism developed in the mid 18th to early 19th century from the teachings of John Stuart Mill and Jeremy Bentham. Utilitarians deem the decision that produces more good than evil for the greatest number of people as the morally correct decision. When morally evaluating social and economic structures, such as tax policy, the utilitarian model examines the collective consequences of the structure to see if it fosters greater good for the greatest number. Consequently the utilitarian model must have solid and reliable information as to how each tax policy structure affects the economy as a whole in order to morally evaluate competing structures. If supply side economics were able to prove that flatter tax structures will directly cause significant levels of positive economic growth and enhanced prosperity for a greater number of people utilitarianism would deem those structures morally superior despite the immediate benefits enjoyed by the wealthiest Americans at the expense of all other income groups. However because this scientific proof does not exist (nor does the economic theory of marginal utility support progressive tax models), the utilitarian model provides no moral guidance as far as choosing between the numerous variations of moderately progressive and flatter tax structures. See Hamill, *supra* note 4 at 880-883 and nn. 77-85 (discussing the utilitarian model and its application to moderately progressive versus flatter tax structures) and *id.* at 869-872 and nn. 34-42 (explaining why the economic theory of marginal utility offers no scientific support of progressive tax models). Although some of the core features of utilitarian ideals can be incorporated into a Judeo-Christian based moral framework, because of key problems within the utilitarian model, mainly the disregarding of justice, virtue and unethical motives, even if it were possible to prove that a particular tax policy structure produced the greatest good for the greatest number, the utilitarian model and its focus on the existence of reliable information as the sole barometer of moral correctness can never serve as a substitute for genuine Judeo-Christian ethics. See WILKINS, *supra* note 144 at 89-98 (discussing the positive and negative features of utilitarianism especially in light of a Christian world view).

Tax Reform, a nonprofit organization dedicated to politically supporting the drastic reduction of tax revenues and government expenditures.¹⁴⁶ Although he holds no public office, and, outside of political circles in Washington DC, has little name recognition, Norquist is a very powerful and influential policy advisor to the Bush Administration with strong ties to President Bush's top policy advisor, Karl Rove.¹⁴⁷ Prior to being elected to his first term President Bush sent representatives to the weekly meetings of the Americans For Tax Reform and since the election President Bush's representatives have continued to attend these meetings.¹⁴⁸ In addition to convincing a majority of the Congress and

¹⁴⁶ See <http://www.atr.org/home/about/index.html> (describing the Americans for Tax Reform, which Grover Norquist founded in 1985 and currently serves as president of, and their goals). See also GRAETZ & SHAPIRO, *supra* note 120, at 271-72 (observing that tax policy legislation either passed or advocated under President Bush, e.g. cutting capital gains taxes, proposing to expand tax-free savings accounts, and increasing depreciation deductions for businesses, have taken several steps toward Grover Norquist's goal of replacing the income tax with a single rate tax on wages).

¹⁴⁷ Laura Blumenfeld, *Sowing the Seeds of GOP Domination: Conservative Norquist Cultivates Grassroots Beyond the Beltway*, WASH. POST, Jan. 12, 2004 at A6 (quoting Karl Rove's description of Norquist: "He is an impresario of the center right" and in the context of discussing Norquist's criticism of the elder Bush raising taxes, noting that conservative leaders recognize "the younger Bush has earned the base's respect: 'I have worked with administrations going back to Nixon. These people [the current Bush Administration] are more responsive than any other White House'" (quoting Paul Weyrich)); *People to Watch*, MONEY MAGAZINE, January 2004 at 80 ("White House political advisor Karl Rove has been known to go to his office. Grover Norquist is the go-to guy for the conservative movement."); Julia Malone, *Standard-bearer rallies conservatives*, ATLANTA JOURNAL-CONSTITUTION, November 23, 2003 at P3 ("Grover Norquist has neither a public office nor a famous name. Yet few people in the nation's capital wield more influence in Republican circles"); Adam Nagourney, *Bush Looking to His Right, Shores Up Support for 2004*, N.Y. TIMES, June 30, 2003 at 14A (stating that President Bush's alliance with the conservative wing of the Republican Party is at least as strong and possibly stronger than Ronald Reagan's with "Mr. Bush's White House...embrac[ing] issues...also including Grover G. Norquist..."); Jill Zuckman, *Pipeline leads to White House*, CHICAGO TRIBUNE, June 9, 2003 at 1 (noting that Karl Rove "is in regular contact with Norquist....[and]....Norquist and the White House are so close that it is sometimes difficult to discern who is influencing whom....[while]....the White House often finds itself asking for the help of Norquist and his group."); Susan Page, *Norquist's power high, profile low*, June 1, 2001 at 13A ("These days, with Bush in the White House, Norquist just may be the most influential Washingtonian most people have never heard of.") and Robin Toner, *Conservatives Savor Their Role As Insiders at the White House*, N.Y. TIMES, March 19, 2001 at A1 (noting that Grover Norquist has known Karl Rove for 22 years and discussing how in the early months following President Bush's election to his first term "the conservative establishment is getting an extraordinary amount of attention from the White House....[with]....conservative leaders say[ing] they feel like an integral part of this administration...[quoting]....Grover Norquist, the president of Americans for Tax Reform and a leading conservative strategist: "There isn't an us and them with this administration. They is us. We is them."").

¹⁴⁸ Norquist hosts meetings every Wednesday morning for top conservative and business leaders and political activists to share information and plot strategy (Malone, *supra* note 147), and, these meetings have "steadily gained influence" since they began in 1993. Zuckman, *supra* note 147. President Bush sent a representative to these meetings "for a full year before he even announced he was running for president." *Id.* Since being elected to his first term "[t]he Bush Administration has had at least one representative at every meeting" (Toner, *supra* note 147) and in preparation for the second term election the Bush campaign sent its own representative "joining a delegation of as many as eight administration officials." Nagourney, *supra* note 147. The facts indicating that in addition to President Bush's representatives "[s]enior presidential advisor Karl Rove...always sends an emissary and sometimes personally attends the weekly meetings...illustrate[s] the direct, perhaps unprecedented pipeline conservatives have to the White House." Zuckman, *supra* note 147. Also Vice President Dick Cheney sends his own representative, and, has commented that the meetings are "a very positive influence....[because they] really provide a forum where a lot of people with ideas and concepts can talk and have an exchange of views and get organized on various issues." Page, *supra* note 147.

President Bush himself to sign a pledge promising to never raise taxes,¹⁴⁹ Norquist was a key player in orchestrating and pushing through President Bush's first term tax cuts.¹⁵⁰ Because of these strong links with the Bush Administration, Norquist's long term tax policy goals and his reasons for them shed more light on President Bush's long term tax policy goals and his real moral values driving these goals. It has been observed that "Grover at times can be harsh, intemperate and insensitive, but he is a true barometer as to what this Bush Administration is all about."¹⁵¹

Norquist's vision is to reduce tax revenues to a bare minimum in order to limit government to only covering the functions of the minimum state protecting private property rights.¹⁵² In order to accomplish this, Norquist is pushing a long term tax policy plan to be carried out in multiple steps with the Bush Administration's first term tax cuts being the first step leading to a structure that essentially

¹⁴⁹ One of the first projects undertaken by American's For Tax Reform was the national Taxpayer Protection Pledge, a written agreement by government officials promising to oppose tax increases for individuals and businesses and promising to oppose any "reduction or elimination of deduction and credits, unless matched dollar for dollar by further reducing tax rates." Americans for Tax Reform, National Taxpayer Protection Pledge, *available at* <http://www.atr.org/pledge/national/index.html>. As of March 3, 2005, President Bush, 222 members of the House and 46 Senators have signed the pledge. Americans for Tax Reform, Pledge Takers for the 109th Congress, <http://www.atr.org/pledge/national/incumbents.html>. *See also* Malone, *supra* note 147, Zuckman, *supra* note 147 and Page, *supra* note 147 (discussing Norquist as the driving force behind the Taxpayer Protection Pledge).

¹⁵⁰ *See* Toner, *supra* note 147 (discussing Norquist's organization as "coordinat[ing] lobbying strategy on issues like President Bush's plan for a tax cut....[with]....Lawrence B. Lindsay, Mr. Bush's chief economic advisor, brief[ing] the group on the president's tax plan....[followed by]....Ken Mehlman, director of political affairs at the White House, [who] told the group that the president's tax cut would pass....[while noting]....[m]any of the groups at the Wednesday meeting have, in fact, formally endorsed the tax cut in recent weeks and spread the word to their memberships....[and]....Mr. Norquist's Americans For Tax Reform is working to get state legislatures to pass resolutions in support of the tax cut..."); Page, *supra* note 147 (noting that the Norquist's organization pushed for President Bush's tax cut and urged state legislatures to pass resolutions in support with Norquist himself "hammer[ing] home a simple message that helped hold the tax cut coalition together: Support this year's bill without complaining about its shortcomings and you're more likely to be accommodated in the tax bill the administration promises to pursue every year."); Zuckman, *supra* note 147 ("Norquist began pushing for Congress to pass annual tax cuts well before the White House said it would press Congress to do the same thing."); Blumenfeld, *supra* note 147 (quoting Karl Rove recognizing that Norquist's activists helped President Bush push the first term tax cuts "[t]hey've been out there slogging for us in the trenches."). *See also* GRAETZ & SHAPIRO, *supra* note 120, at 164-67 (listing Grover Norquist as one of the eleven managers of the Tax Relief Coalition, whose sole legislative purpose was to secure the enactment of President Bush's tax cuts).

¹⁵¹ Zuckman, *supra* note 147 (quoting Ralph Neas).

¹⁵² Blumenfeld, *supra* note 147 ("Norquist has said he wants to shrink government 'down to the size where you could drown it in a bathtub"); Malone, *supra* note 147 (Norquist's future goals include "a plan to reduce the size of the government by half in relation to the national economy in the next 25 years....by cutting taxes, privatizing Social Security and other government pension programs, selling off public lands, privatizing the postal service and giving universal vouchers for schools....[and if that plan succeeds Norquist proposes]....to cut government in half again by 2050."); Zuckman, *supra* note 147 (discussing Norquist's goal to reduce the size of the government by half by cutting taxes and linking Norquist's pushing of political leaders to sign the Taxpayer Protection Pledge as part of the strategy to achieve that).

taxes only wages at a flat rate.¹⁵³ Norquist's moral philosophy is that government should "leave us alone," by not increasing taxes and respecting private property rights....¹⁵⁴ Moreover Norquist believes that faith-based moral principles have nothing to do with the framing of laws, such as tax policy, and that helping others should only be accomplished through voluntary charitable giving by individuals and religious institutions.¹⁵⁵

Especially when viewed alongside the candor of Grover Norquist, it is clear that despite his profession of faith as a believer in Jesus Christ President Bush has failed to recognize that Judeo-Christian ethics requires adequate tax revenues to ensure reasonable opportunities for all Americans and imposes greater moral obligations on those enjoying greater levels of income and wealth. Instead, his manner of handling tax policy, which places supreme importance on preserving private property and assumes that wealth results solely from individual effort, reflects the moral values of ethical egoism, also known as objectivist ethics.¹⁵⁶ Objectivist ethics views human beings as independent

¹⁵³ See Grover Norquist, *Step-by-Step Tax Reform*, WASH POST, June 9, 2003 at A21 (Norquist stating that "[t]he new Republican policy is an annual tax cut....[noting]....[t]he Bush Administration-wisely-has not proposed fundamental tax reform in a single piece of legislation. But the president has been taking deliberate steps toward such reform with each tax cut. There are five steps to a single-rate tax....Abolish the death tax, abolish the capital gains tax, expand IRAs so that all savings are tax-free, move to full expensing of business investment rather than long depreciation schedules and abolish the alternative minimum tax. Put a single rate on the new tax and you have Steve Forbes and Dick Arme's flat tax. Each of the Bush tax cuts, past and proposed, moves us toward fundamental tax reform.") and Jasper L. Cummings and Alan J.J. Swirski, *Interview With Grover G. Norquist, President, Americans For Tax Reform*, AMERICAN BAR ASSOCIATION SECTION OF TAXATION NEWS QUARTERLY MAG., Vol 22, Number 4 (Summer 2003) at 17-24 (same). See also Grover G. Norquist & Cesar V. Conda, *Bush Tax Cuts, Act IV*, WALL ST. J., Jan. 6, 2004 at A18 (discussing President Bush's proposed 2004 tax cuts urging first and foremost that all Bush's existing tax cuts be made permanent) and GRAETZ & SHAPIRO, *supra* note 120, at 213-14 (describing Grover Norquist's desire to repeal the estate tax "as a matter of principal, not tax relief as a matter of fiscal policy" and quoting Norquist stating that those who support an estate tax exhibit the same "morality of the Holocaust"). See also *supra* note 132 (Grover Norquist continues to support making the Bush Administration's first term tax cuts permanent and repealing the estate tax on schedule despite the increased revenue needs due to the Hurricane Katrina disaster).

¹⁵⁴ Malone, *supra* note 147. See also Blumenfield, *supra* note 147 (Norquist referring to the members of the Wednesday morning meetings as the "leave us alone" coalition); Zuckman, *supra* note 147 (Norquist describing his coalition as "made up of those eager to be left alone. From gun owners and home schoolers to property rights advocates and anti-taxers, the attendees want government to stay out of their business."); Page, *supra* note 147 ("Norquist calls it a 'leave us alone' coalition, divided on some individual issues but united by a desire to limit the size and power of government."); and John Farrell, *Right Where He Belongs*, THE BOSTON GLOBE, April 17, 2002 at F1 ("[Norquist] calls his troops the 'leave us alone' coalition. 'Who is in the leave-us-alone coalition?' he muses later,...Taxpayers: Don't raise my taxes. Property owners: Don't mess with my property."). See also GRAETZ & SHAPIRO, *supra* note 120, at 87 (predicting Grover Norquist's opinion of non-profit think tanks, some who receive up to have their funding from government contracts, as "symptom[s] of a bloated government, not objective analysts of it").

¹⁵⁵ Linda Gasparello, *Grover Norquist Warns on Bush Wars*, WHITE HOUSE WEEKLY (September 2, 2003) (quoting Norquist, "In the Christian religion, in the Jewish religion, and in Islam, there is an imperative to help those in need. But one of the great things about this country - and one of the things that makes us safe - is that we separate the state from religion. We do confuse those things that belong in religion - such as charity and helping others - with the job of the state.").

¹⁵⁶ The ideas surrounding ethical egoism as a moral philosophy have been traced back to the 3rd century BC (*see*

agents and deems each person acting in his or her own rational self-interest as the only avenue to reach moral correctness.¹⁵⁷ Because individual autonomy and right of each person to be able to personally benefit from their efforts in the free market are valued above all other considerations,¹⁵⁸ objectivist ethics unequivocally epitomizes the “leave us alone” philosophy of Grover Norquist and his coalition, which includes the Bush Administration and therefore it is reasonable to assume also includes President Bush himself.¹⁵⁹

WILKINS, *supra* note 144 at 54) were explored in an essay published in the early 20th century as the “doctrine of individuality” (see JAMES L. WALKER, *THE PHILOSOPHY OF EGOISM* 16 (1972, *originally published in* 1905) have been grouped in various categories at a personal level (see RICHMOND CAMPBELL, *SELF LOVE AND SELF RESPECT: A PHILOSOPHICAL STUDY OF EGOISM* 1 (1979)) but were not seriously developed in a universal fashion capable of evaluating social and economic structures such as tax policy until Ayn Rand’s nonfiction philosophical work appeared during the last half of the 20th century. See WILKINS, *supra* at 46 (noting that Rand was the primary advocate of a universalistic approach to ethical egoism) and LEONARD PEIKOFF, ED., *THE VOICE OF REASON: ESSAYS IN OBJECTIVIST THOUGHT BY AYN RAND* VII (1989) (introduction to the final collection of Rand’s work notes that her major articles and essays spanned from 1961 until just before her death in 1982). In her development of a universalistic application of ethical egoism Rand refers to her philosophy as objectivist ethics. See sources cited at *infra* notes 157-167.

¹⁵⁷ AYN RAND, *THE VIRTUE OF SELFISHNESS* X (1961) [hereinafter RAND, *SELFISHNESS*] (stating that “the purpose of morality is to define man’s proper values and interests, [and] that *concern with his own interests* is the essence of a moral existence, and that *man must be the beneficiary of his own moral actions.*”) and *id.* (defining “[t]he Objectivist ethics [as] hold[ing] that the actor must always be the beneficiary of his action and that man must act for his own *rational self-interest.*”) and *id.* at xi (“self-interest cannot be determined by blind desires or random whims, but must be discovered and achieved by the guidance of rational principles. This is why the Objectivist ethics is a morality of *rational self-interest* or of *rational selfishness.*”) (emphasis in the original). See also PEIKOFF, *supra* note 156 at viii (“Human virtue, in the Objectivist approach, consists not in faith or social conformity or arbitrary emotion, but in thought, objectivity, *rationality*, the relentless exercise of one’s intelligence in the task of achieving the values, spiritual and material, which human life requires... If such rationality is to be possible, however, the individual must be treated as a sovereign agent and left unmolested by physical force; he must be left free to think and then to act on his own best judgment.”) (emphasis in the original).

¹⁵⁸ RAND, *SELFISHNESS*, *supra* note 157 at 108-110 (discussion of individual rights under Objectivist ethics states that without property rights no other rights are possible and that capitalism, meaning “a full, uncontrolled, unregulated laissez-faire capitalism—with a separation of state and economics...” (*id.* at 37) is the only system that can ensure individual rights); AYN RAND, *CAPITALISM: THE UNKNOWN IDEAL* 18-20 (1966) [hereinafter RAND, *CAPITALISM*] (discussing the moral justification of the free market provided by pure capitalism where all property is privately owned as the only system that can protect man’s right as a sovereign individual to exist rationally for his own sake). See also GEORGE REISMAN, *CAPITALISM* 27 (1998) (“Being secure in their possession of property from violent appropriation by others and rational enough to act on the basis of long run considerations, individuals save and accumulate capital, which increases their ability to produce and consume in the future.”).

¹⁵⁹ See *supra* notes 89-126 and accompanying text (documenting President Bush’s first term tax policy trends and discussing the those trends as ethically extremely troubling under the moral principles of Judeo-Christian ethics), notes 132-137 (President Bush justifies his first term tax cuts principally benefitting the wealthy on the grounds of the discredited theory of supply-side economics (see *supra* notes 138-145 and accompanying text) while implicitly placing extreme importance on private property rights and erroneously assuming greater wealth carries no greater responsibilities) and notes 146-155 (documenting the strong connection between the Bush White House and Grover Norquist, Norquist’s support of the Bush tax policy trends and of pushing them further towards further shrinking government revenues under flat/consumption tax models and Norquist’s moral compass as assuming the absolute importance of private property rights and individual autonomy).

When morally evaluating legal and economic structures, the principles of objectivist ethics state that in order to avoid discouraging personal autonomy, government functions beyond what is needed to protect each individual's life, liberty and private property should ideally be eliminated.¹⁶⁰ Because taxation is considered a restraint impinging on the personal autonomy and right of every individual to enjoy the profits from his or her success, the ideal tax policy under objectivist ethics would raise only enough tax revenues to cover the needs of the minimum state and would make the payment of all taxes completely voluntary.¹⁶¹ Opportunities such as education would be available only in the private free market economy and minimum safety nets providing subsistence and healthcare for the poor and elderly would only be covered by voluntary charitable contributions.¹⁶² In that proponents of objectivist ethics recognize that on a practical level their ideals cannot be fully achieved, they politically advocate cutting all government expenditures beyond the needs of the minimum state as much as possible while substantially reducing the tax burden of the wealthiest individuals and businesses by adopting a

¹⁶⁰ Objectivist ethics morally evaluates complex social and economic structures through the lens of the rational individual. See REISMAN, *supra* note 158 at 28 (noting that the pure totally unregulated capitalistic society is made up of “the harmony of the rational self-interest of all men, in which the success of each promotes the well-being of all. The basis of capitalism’s harmony of interests is the combination of freedom and rational self interest operating in the context of the division of labor, which is in itself their institutional creation.”). This harmony of rational self-interest would be hostile to any imposition of force through unnecessary government regulation and expenditures. See *id.* at 21 (“in a fully capitalistic society government does not go beyond th[e] functions....[of] police, courts, and national defense”); RAND, SELFISHNESS, *supra* note 157 at 128 & 131 (the only moral purpose of government under Objectivist ethics is the protection of each individual’s life and private property rights which is limited to the police, the armed services and the courts) and *id.* at 79-80 (“There can be compromise between freedom and governmental controls; to accept ‘just a few controls’ is to surrender the principle of inalienable individual rights and to substitute for it the principle of the government’s unlimited arbitrary power, thus delivering oneself into gradual enslavement.”).

¹⁶¹ The principles of objectivist ethics that deem taxation an illegitimate imposition of force offending the autonomy of the rational individual are based on the view of the role of wealth in human life. Distinguishing other philosophies and theologies that view wealth to be of secondary importance when compared to the pursuit of more noble spiritual values, objectivist principles state that “it is incumbent upon economics to justify itself by providing philosophical validation for the production of wealth being a central continuing concern of human existence....the continuing rise in productivity of human labor made possible by....capitalism serves *objectively to demonstrate human needs*—to show, indeed, why there is no limit to man’s need for wealth....[m]an needs wealth without limit if he is to fulfill his limitless potential as a rational being in physical reality.” REISMAN, *supra* note 158 at 42-43. See also *id.* at 21 (taxation should be strictly limited to only meet the needs of the minimum state); RAND, SELFISHNESS, *supra* note 157 at 135-136 (stating that compulsory taxation is the imposition of force offending individual freedom and would be strictly voluntary under an ideal free society through either a form of government lottery or a fee for services of the minimum state that rational people would be willing to pay).

¹⁶² RAND, CAPITALISM, *supra* note 158 at 89-91 (discussing the ideal free society providing no public education leaving education strictly a function of the private free market); PEIKOFF, *supra* note 156 at 249 (same); RAND, SELFISHNESS, *supra* note 157 at 93 (“Only individual men have the right to decide when and whether they wish to help others; society—as an organized political system—has no rights in the matter at all.”); *id.* at 113 (highly critical of rights “which Franklin Roosevelt wrote into our national conscience”, some examples include opportunities to achieve a good education, job opportunities, adequate medical care, protection from destitution from old-age); PEIKOFF, *supra* note 156 at 293 (under objectivist ethics “no man....has a *right* to medical care; if he cannot pay for what he needs, then he must depend on voluntary charity.”) (emphasis in the original). See also REISMAN, *supra* note 158 at 29 (states that individuals will help others in order to achieve their own self-interest).

flat/consumption tax model.¹⁶³ The moral conversation surrounding President Bush’s first term tax cuts, and, the long term goals of taking those trends further towards a flat model squarely reflects the values of objectivist ethics.¹⁶⁴

Objectivist ethics represents a form of atheism because the human person is substituted for a supreme deity.¹⁶⁵ Within the framework of objectivist ethics individuals owe no moral obligations to endure greater sacrifices for anyone else’s benefit because only each individual’s own self-interest has any moral relevance.¹⁶⁶ Human beings acting in their long term self-interest are considered the sole

¹⁶³ RAND, SELFISHNESS, *supra* note 157 at 137 (recognizing that a system of voluntary taxation would be the last not the first step towards creating a free society therefore “[i]t would not work today.”); PEIKOFF, *supra* note 156 at 249 (recognizing that the objectivist ideals of a education only be provided by the free market is not currently achievable and advocating for tax credits for parents incurring expenditures to send their children to private schools) and Hamill, *supra* note 4 at 884, n. 89 (numerous citations of articles published in prominent objectivist sources that directly support flat/consumption tax models, cutting tax revenues in order to limit government expenditures or criticize progressive tax structures).

¹⁶⁴ See sources cited at *supra* notes 156-163 (documents the values of objectivist ethics as centered on the absolute importance of private property rights and individual autonomy and its tax policy goals of cutting taxes for the wealthy, limiting government revenues and moving as close as possible to flat/consumption tax models), notes 152–155 (documents that the values and tax policy goals of Grover Norquist are perfect match with objectivist ethics), notes 146-151 (documents the strong link both generally and with tax policy specifically between Grover Norquist and the Bush White House) and notes 132-137 (direct quotes of or attributed statements to President Bush justifying his first term tax cuts on broad notions of the discredited theory of supply-side economics and private property rights with no recognition that greater wealth comes with greater responsibilities).

¹⁶⁵ Atheism is “[t]he denial of the existence of and belief in God.” Paul G. Crowley, *Atheism*, in I THE ENCYCLOPEDIA OF POLITICS AND RELIGION 48 (Robert Wuthnow ed., 1998). The principles of objectivist ethics require the rejection of any form of mysticism which “is the acceptance of allegations without evidence or proof...[s]uch as...‘revelation’...”. AYN RAND, PHILOSOPHY: WHO NEEDS IT 62-63 [hereinafter RAND, PHILOSOPHY] (1982). See also *id.* at 61-62 (identifying mysticism as the only justification why people should not always follow their own interests) and *id.* at 66 (identifying “reason and freedom” as having a reciprocal relationship and being the only cause of progress with their antagonists preventing progress being “faith and force”); PEIKOFF, *supra* note 156 at 72 (noting that while the worth of the individual is a Christian idea “this Christian idea, by itself, was historically impotent....[o]nly when the religious approach lost its power –only when the idea of individual value was able to break free from its Christian context and become integrated into a rational, secular, philosophy–only then did this kind of idea bear practical fruit.”). See also *id.* at ix (noting Ayn Rand was attacked by “the Church as an atheist (which she was)”). Objectivist ethics is not the only form of atheism. For example, secular humanism, which advocates human values and believes that people should decide the “ultimate questions of human existence and morality...without reference to God” is a form of atheism that clearly has a community rather than an exclusively self-interest component. See James M. Ault Jr., *Secular Humanism*, in II THE ENCYCLOPEDIA OF POLITICS AND RELIGION 677 (Robert Wuthnow ed., 1998).

¹⁶⁶ RAND, SELFISHNESS, *supra* note 157 at 27 (“The Objectivist ethics holds man’s life as the *standard* of value—and *his own life* as the ethical *purpose* of every individual man.”); *id.* at 30 (“The basic *social* principle of Objectivist ethics is that just as life is an end in itself, so every living human being is an end in himself, not the means to the ends or the welfare of others—and, therefore, that man must live for his own sake, neither sacrificing himself to others nor sacrificing others to himself. To live for his own sake means that *the achievement of his own happiness is man’s highest moral purpose.*”) (emphasis in the original) and RAND, PHILOSOPHY, *supra* note 165 at 95-98 (defining duty as the performance of moral obligations owed without regard to personal self-interest because of a higher authority, identifying mysticism as the creator of duty, which “destroys reason...[and]...values[and...is a metaphysical and

source of all wealth, and, through the strength of their own rationality are viewed as capable of acting morally without God's grace or God's standards of justice as a guide.¹⁶⁷ By providing moral justification for legal structures, such as tax policy, that minimize and seek to eliminate the moral obligations owed to God and therefore to all others in the community, objectivist ethics presents a monumental stumbling block for all Christians and Jews enjoying greater levels of wealth and power than the average person.¹⁶⁸

As the person holding the highest ranking elected office in the United States setting the policy agenda for the entire nation, and, as a Christian, President Bush has greater moral obligations than any other political figure to resist public policy reflecting objectivist ethics.¹⁶⁹ In his handling of tax policy President Bush has grossly violated the moral obligations of his faith for at least three reasons. First in pushing through his first term tax cuts, and, his refusal to recognize the need for additional revenues because of the Hurricane Katrina disaster, he has failed to morally evaluate the substantial favoring of the wealthy at the expense the poor and middle classes by the standards of Judeo-Christian ethics, and, instead implicitly gave in to the atheistic temptations of objectivist ethics.¹⁷⁰ Second President Bush has

psychological killer", and, finally concluding "[i]n reality and in the Objectivist ethics, there is no such thing as 'duty.'").

¹⁶⁷ RAND, *CAPITALISM*, *supra* note 158 at 30 (states that it is morally obscene to view wealth as owned to any degree by any common collective good, in the course of her argument that wealth belongs to the individual person who created it pursuing their rational self-interest); RAND, *SELFISHNESS*, *supra* note 157 at 29 (within the Objectivist ethical framework describing the virtue of "[p]roductive work [as] the road of man's unlimited achievement...call[ing] upon the highest attributes of his character: his creative ability, his ambitiousness, his self-assertiveness, his refusal to bear uncontested disasters, his dedication to the goal of reshaping the earth in the image of his values" and the virtue of pride as "the recognition of the fact....that as man is a being of self-made wealth, so he is a being of self-made soul."). *See also* REISMAN, *supra* note 158 at 29 (attributes the economic success of the United States as solely resulting from "the cumulative, aggregate result of tens of millions of people, generation after generation, each pursuing his individual self-interest...") (emphasis in the original).

¹⁶⁸ *See* sources cited at *supra* notes 63-66 & 68-74 and accompanying text (authentic faith requires a life centered around God, which comes with moral obligations to the community at large that reflect the amount of wealth, knowledge and other gifts one has been blessed with that will involve personal sacrifice, which for the wealthy will take the form of financial personal sacrifice); BOCK, *supra* note 30 at 595-96 (discussing the commands of loving God and neighbor as more than just avoiding treating others unfairly, but also requiring positive action "to give the same sensitive consideration to others") and KEENER, *GOSPEL* *supra* note 30 at 475 (stating that love for God requires active service on behalf of neighbors). *See also* WILKINS, *supra* note 144 at 54-55 (stating that egoism not an option for a Christian because "there is no room for God in the picture") and *id.* at 60-61 (concluding that egoism fails to provide a Christian foundation for ethics for at least three reasons; first, egoism is a form of idolatry that "makes each individual his or her own god and leaves no place for God as our ultimate concern"; second, the exclusive self-interest as the barometer of right and wrong fails to value all people and depersonalizes them as a means to an end; and, finally, a universal egoistic system is ultimately self-defeating because it fails to incorporate a spiritual dimension to life).

¹⁶⁹ *See supra* notes 75-76 and accompanying text (documents that Christians and Jews holding offices with political power over others have substantial faith-based moral obligations to carry out their responsibilities consistent with faith-based moral principles and specifically illustrates that these political leaders have enhanced moral obligations to foster tax policy that meets the moral principles of Judeo-Christian ethics).

¹⁷⁰ *See supra* notes 34-74, 132-137 & 146-168 and accompanying text (President Bush's high priority on private property rights and wealth preservation in orchestrating his first term tax cuts and his tax policy response to the Hurricane Katrina disaster are inconsistent with Judeo-Christian moral standards and reflect the atheistic values of

allowed himself and his most important advisors in the White House to be unduly influenced by Grover Norquist, a person who without question has adopted objectivist ethics as his moral compass.¹⁷¹ Finally and perhaps of the greatest concern President Bush has surrounded himself with high-profile religious leaders whose discussion of tax policy also exudes the atheistic values of objectivist ethics.

In addition to invoking faith-based reasons for supporting President Bush generally, these outspoken and influential religious leaders have expressed unequivocal approval of his first term tax cuts as well as the tax policy trends toward flat and consumption based models.¹⁷² For example James Dobson recently stated “[n]ot in many years has there been such optimism among those of us in the Christian Conservative movement, President George W. Bush has been returned to office, after promising during

objectivist ethics). In presenting this serious allegation (*see* BLOCK I, *supra* note 75 at 714 (*Ezekiel’s* message to political leaders is “[t]he Lord will rise up against those who use the office...[to] run roughshod over the rights of the most vulnerable people”)), this article does not, and, in fact cannot (*see* BLOMBERG, MATTHEW, *supra* note 42 at 133 (“one can never know with absolute certainty the spiritual state of any other individual”)) claim that President Bush’s faith is insincere. *See* BLOCK I, *supra* at 783 (the force of *Ezekiel’s* message indicates “it is possible to be sincere in one’s religious commitment, but to be sincerely in error”) and WALLIS, *supra* note 11 at 13, 139 (opines that President Bush’s faith is sincere, that he is genuinely concerned about the poor but is guilty of bad theology by ignoring the biblical mandates of justice while focusing exclusively on charity). *See also* Krugman, *supra* note 116 at 60-61 (extensively discusses the real cost and benefits of President Bush’s tax cuts and concludes “the selling of the tax cuts, has depended heavily on chicanery ...us[ing] accounting trickery to hide the true budget impact of its proposals...and misleading presentations to conceal the extent to which its tax cuts are tilted toward families with very high income.”) and WALLIS, *supra* note 11 at 18 (stating that “[t]ruth telling is...a religious issue that should be applied to a candidate’s rationales for war, tax cuts, or any other policy....”).

¹⁷¹ Although Norquist has claimed to be a nominal Christian (*see* Robert Dreyfuss, *Grover Norquist: ‘Field Marshal’ of the Bush Plan*, THE NATION, May 14, 2001 at 14 (“Norquist maintains strong alliances with the Christian right, often speaking at Christian Coalition events.... call[ing] himself a ‘generic Protestant’ and attend[ing] church only ‘semiregularly....’”)) it is absolutely clear that his true moral values are consistent with the atheistic values of objectivist ethics (*see supra* notes 152-168) and therefore it is reasonable to conclude that Norquist and his ideas should not be associated with any form of Christianity. *See* sources cited *supra* at note 70 (mere profession of faith and worship is not the true mark of truly practicing Christianity).

¹⁷² David Kirkpatrick, *The 2004 Campaign Strategy; Bush Allies Till Fertile Soil, Among Baptists, for Votes*, N.Y. TIMES, June 18, 2004 at A25 (quoting Ralph Reed former executive director of the Christian Coalition of America in his marshaling of a grassroots campaign in the 2004 election urging pastors in particular to “do everything short of risking their churches tax-exempt status to support Bush’s re-election.”); Deborah Solomon, *The Way We Live Now: 11;16-03: Questions for Roberta Combs; A New Moral Majority*, N.Y. TIMES, Nov. 16, 2003 at 26 (section 6) (quoting Roberta Combs, who has served as executive director of the Christian Coalition of America since 1997, “I think Bush is doing a great job.”); David Kirkpatrick, *The 2004 Elections: Issues-Conservatives; Some Backers of Bush Say They Anticipate a ‘Revolution’*, N.Y. TIMES, Nov. 4, 2004 at P1 (quoting James Dobson, the founder of Focus on the Family (a group promoting conservative Christian values), commenting on President Bush’s victory, “through prayer and the involvement of millions of evangelicals....God has given us a reprieve.”); David Kirkpatrick, *Campaign 2004: Churches; Citing Falwell’s Endorsement of Bush, Group Challenges His Tax-Exempt Status*, N.Y. TIMES, July 16, 2004 at A16 (quoting Jerry Falwell commenting on the 2004 election “It’s the responsibility of every evangelical Christian to get serious about re-electing President Bush.”); Philip Gailey, *Religious Values Have a Place in Politics*, ST. PETERSBURG TIMES, Jan. 4, 2004 at 3P. (quoting Pat Robertson commenting on Bush’s re-election from the January 2, 2004 broadcast of Robertson’s television show, *The 700 Club*: “[t]he Lord has just blessed him. It doesn’t make any difference what he does, good or bad.”).

the long campaign...to reduce the tax burden on families.”¹⁷³ Roberta Combs as executive director of the Christian Coalition of America has urged Congress to make the first term Bush tax cuts permanent and supports a flat tax.¹⁷⁴ Ralph Reed, a previous executive director of the Christian Coalition with strong ties to Grover Norquist, reacted to the flat/consumption tax ideas with enthusiasm, personally stating “I’ve urged candidates I’ve assisted to call for a single rate, simple tax that could be filled out on a postcard.”¹⁷⁵ Jerry Falwell has expressed similar sentiments: “I think a flat tax is the answer.”¹⁷⁶ Finally Pat Robertson, not only strongly supports flat/consumption tax proposals, but has also compared the current moderately progressive income tax structure to stealing and has misinterpreted the Bible as placing absolute importance on private property rights and wealth.¹⁷⁷

Religious leaders who advise the most powerful political leaders have the highest moral responsibility to sensitively analyze the theological implications of social and economic issues and correctly preach and teach the true word of God so that our political leaders are spiritually empowered to do the best job possible guiding the nation’s moral compass. Because of the sacrifice required by those at higher levels of income and wealth, who also tend to enjoy disproportionately more political clout, tax policy is one of the most telling indicators of the nation’s true moral compass and therefore must be handled with special care as a faith-based moral issue of monumental proportions.¹⁷⁸ However instead of treating tax policy as one of the most serious crises of faith in America today, these five religious leaders and undoubtedly many others are encouraging President Bush to follow the atheistic

¹⁷³ Dr. James Dobson, *Looking Back, Looking Ahead*, FOCUS ON THE FAMILY ACTION - DR. DOBSON’S ACTION NEWSLETTER, Jan., 2005 at www.focusaction.org/articles/a0000050.cfm.

¹⁷⁴ U.S. NEWSWIRE, *Christian Coalition Applauds Bush’s Condemnation of Renegade Judges and His Constitutional Support for Traditional Marriage*, Jan. 20, 2004 (quoting Roberta Combs commenting on Bush’s first term tax cuts “[w]e urge Congress to make all of the tax cuts passed in the past 3 years permanent during 2004.”). See also Christian Coalition of America’s agenda for the 109th Congress at www.cc.org/issues.cfm (ranking among the top priorities for the 109th Congress to make Bush’s 2001 tax cuts permanent, while also supporting any tax reform legislation aimed at eliminating the internal revenue code in favor of a flat tax or national sales tax).

¹⁷⁵ Rosemary Ardley, *Christian Coalition’s Contract: But Does Jesus Favor a Flat Tax?* GREENSBORO NEWS AND RECORD, May 26, 1995 at A-15; Gail Collins, *A Couple of Kingmakers Talking Shop*, N.Y. TIMES, Jan. 11, 1998 at 24 (section 6). See also Malone, *supra* note 147 (Ralph Reed identified as a “longtime friend of Norquist”); John Maggs, *Grover At the Gate*, NATIONAL JOURNAL, October 11, 2003 at 3101 (Ralph Reed identified as “a protege of Norquist’s when both worked for the College Republicans”) and John B. Judis, *Newt’s Gang*, GQ MAG., May 1995 at 148 (“Ralph Reed was a Republican activist before he was a Christian”, quoting Grover Norquist).

¹⁷⁶ *Rivera Live: Look at the Presidential Race in 2000* (CNBC television broadcast, Nov. 9, 1999).

¹⁷⁷ PAT ROBERTSON, THE TEN OFFENSES: RECLAIM THE BLESSINGS OF THE TEN COMMANDMENTS 170-171 (2004). (quoting Robertson commenting about tax policy, “[a]t no time did the government step in and penalize a man for his success. God ordained tithes and offerings. No more. The government was to allow the people to enjoy what God had given them, not try to take it away.”).

¹⁷⁸ See *supra* notes 25, 52, 68-74, 77-78 (extensively discussing the moral obligations related to financial sacrifices required of those at greater levels of income and wealth and enhanced moral obligations of religious leaders and directly connecting these obligations to fostering tax policy meeting the moral principles of Judeo-Christian ethics).

teachings of objectivist ethics and protect wealth with a “heavy grip” or even an “iron clad grip” rather than the “light grip” required by Judeo-Christian teachings. By allowing President Bush to give in to the temptation of objectivist ethics in his handling of tax policy these religious leaders are guilty of the worst violations of the moral obligations of their Christian faith.¹⁷⁹

Instead of promoting tax policy grounded in objectivist ethics these religious leaders should be urging President Bush to morally evaluate federal tax policy under genuine Judeo-Christian values. Religious leaders that are truly preaching and teaching the word of God must challenge the forces of the secular world that seek to use faith as a disguise for values that worship wealth and individual human accomplishments instead of balancing the undisputable rights to enjoy such gifts with the also undisputable greater responsibilities owed to God and the community that comes with these gifts. Instead of challenging President Bush and the objectivist forces of the secular world driving federal tax policy these religious leaders are perpetuating a false faith by accommodating the secular world. Metaphorically their false teaching encouraging President Bush to adopt tax policy justified by the atheistic values of objectivist ethics rather than genuine Judeo-Christian values corresponds to the conduct of ancient Israel’s priests and the religious leaders of first century Palestine condemned by the Old Testament Prophets and by Jesus Christ more than two thousand years ago.¹⁸⁰

CONCLUSION AND PRAYER

¹⁷⁹ See *supra* notes *supra* notes 122-130 (President Bush’s first term tax cuts ethically extremely troubling under the moral principles of Judeo-Christian ethics and part of a conclusively immoral trend towards flat/consumption tax models), *supra* notes 132-137 & 146-168 (reasons behind President Bush’s first term tax cuts reflect the atheistic values of objectivist ethics), sources cited at *supra* notes 75-78 (harshly criticizes religious leaders who fail to meet their moral obligations) and KEENER, MATTHEW, *supra* note 49 at 336, 356 (cautioning that severe consequences at judgment awaits religious leaders who mislead others and use their calling for their own agenda and that applying Scripture inconsistently or selectively dishonors God, noting “[s]ome churches fight for the authority of Scripture yet care so little for it in practice that they ignore the context of verses or explain away passages that seem too difficult, like God’s demand that Christians care for the poor or witness to their neighbor”).

¹⁸⁰ See sources cited at *supra* notes 75-78 (harshly criticizes and judges religious leaders who fail to meet their moral obligations), *infra* notes 202-205 (warnings of judgment at the individual and nation level for all who claim to be of faith, especially religious leaders, whose lives, especially with regards to how they treat the poor and less powerful, fail to reflect genuine faith-based values), KEENER, MATTHEW, *supra* note 49 at 335 (drawing parallels between the religious leaders Jesus denounced in his day with “many popular preachers and people [of today who are]....practicing human religion rather than serving God with purified hearts” and issuing this chilling indictment of Christianity today: “I suspect that much of what passes for Christianity today is little more than human religion with the name of Jesus tacked onto it, because like most of the religion of Jesus’ contemporaries, it has failed to transform its followers into Christ’s servants passionately devoted to his mission in the world. When rightly understood, Jesus’ woes may strike too close to home for comfort. When religion becomes a veneer of holiness to conceal unholy character, it makes its bearers less receptive to God’s transforming grace.”) and MOO, *supra* note 50 at 187 (discussing the message of *James* as condemning Christians who engage in compromising conduct, especially with regards to wealth that implicitly rivals God noting “[w]hen believers behave in a worldly manner, they demonstrate....their allegiance is to the world rather than God”). See also WALLIS, *supra* note 11 at 248 (in the context of discussing three especially egregious stories of injustice directly tied to tax policy stating “[p]erhaps its time for our religious leaders to head for the Capitol Building and the White House lawn. *Outrageous, shameful, and intolerable* are all appropriate words in response to these three news stories.”).

The failure to meet the moral obligations of faith when dealing with tax policy issues extends well beyond President Bush and the most visible religious leaders supporting him. All members of Congress adhering to the Christian or Jewish faiths, especially those in key positions such as the Speaker of House, the Senate Majority leader and the members of the House Ways and Means Committee also have high moral obligations to draw on genuine Judeo-Christian values when debating and voting on federal tax policy issues, even if this conflicts with the financial interests of the largest campaign donors and powerful business interests. In achieving his first term tax cuts, President Bush enjoyed a great deal of support in Congress and there is no evidence that the numerous Christians among them seriously considered the very troubling Judeo-Christian ethical issues posed by these tax cuts.¹⁸¹ This widespread failure at the congressional level indicates that many Christian and Jewish voters are failing to meet the moral obligations of their faith, which requires them to become educated about tax policy issues and to weigh heavily before voting whether the candidate for Congress or the Presidency will actively foster tax policy that meets the moral principles of Judeo-Christian ethics. In addition this lack of spiritual reflection among the Congress and the voters also indicates that numerous religious leaders across America in their preaching and teaching are failing to identify tax policy as a critically important issue of faith.¹⁸²

The lack of faith-based spiritual evaluation of tax policy issues throughout America also indicates that many Christians and Jews who have been blessed with greater knowledge of the tax area are not meeting the moral obligations of their faith. Unlike some areas of public policy, tax policy issues are loaded with complexity and nuances that are far beyond the ability of the average citizen to fully understand and therefore are easily distorted. When tax policy proposals are being discussed Christians and Jews enjoying this greater knowledge, which mostly encompasses tax lawyers as well as some economists and accountants, have very strong moral obligations commensurate with their degree of

¹⁸¹ See *supra* note 10 (over 90% of the Congress claims to practice Christianity or Judaism) and notes 75-76 (Judeo-Christian-based greater moral obligations applies to Congress). Despite these enhanced moral obligations the 2001 Bush tax cuts were passed by a considerable majority in both houses of Congress. See <http://clerk.house.gov/evs/2001/roll149.xml> (tally in House of Representatives was 240-154) and http://www.senate.gov/legislative/LIS/roll_call_lists/roll_call_vote_cfm.cfm?congress=107&session=1&vote=00170#position (tally in the Senate was 58-33).

¹⁸² THIELMAN, NIV, *supra* note 73 at 71, 106 (believers have a moral responsibility to work for just policies, which obviously includes exercising one's basic right to vote); SCHRIENER, *supra* note 58 at 687-88 (discussing the message of *Romans* addressing the submission to governmental authorities as no precluding political activity, especially lawful political activity, geared towards correcting unjust features of government); MATHEWS, AMOS, *supra* note 52 at 91 ("Christians must speak to the moral issues of our society. At the same time we must never so closely identify with a political faction that we cease to speak for God independently of what any political movement may require"); STANLEY HAUERWAS AND WILLIAM H. WILLIMON, *RESIDENT ALIENS*, 37 (1989) (asserting that Christians have a moral responsibility to "use our democratic power in a responsible way to make the world a better place in which to live."); U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 55 (noting that the government is responsible to ensure human rights and justice while individuals have a moral obligation to "choose their representatives and participate in shaping public opinion..." so that government meets this responsibility) and DORFF, *JEWISH TEACHINGS*, *supra* note 21 at 152 (noting that the right to "get involved in the public discussion of public policy on poverty" imposes a moral duty to do so).

knowledge, experience and influence to step forward and clearly reveal the true effect the proposals will have on adequate revenues and the fair allocation of the tax burden in light of Judeo-Christian moral standards. They also must strongly and publicly rebuke distortions and false statements being made by others. Even if no potential changes in the tax law are actively being debated, these stewards of knowledge over the tax area have a moral obligation to step forward and criticize tax policy structures as wrong and call for reform if the tax laws clearly fail meet Judeo-Christian standards. These moral obligations apply even if this action involves taking tax policy positions contrary to personal self-interest or the interests of clients. Because of the academic and economic freedom they enjoy, the moral obligations of Christian and Jewish tenured professors possessing superior knowledge in the tax area is substantially greater than that of those outside the academic sphere.¹⁸³

There is also substantial evidence that Christians and Jews individually and religious organizations generally at the state and local level are failing to meet their moral obligations to ensure that the tax policy of their state reflects genuine Judeo-Christian values.¹⁸⁴ A cursory examination of the big picture indicates that in most of the states the tax laws either conclusively violate Judeo-Christian moral principles or are headed in that direction.¹⁸⁵ Moreover Grover Norquist and his coalition have a presence in an overwhelming majority of the states and are working overtime to push state and local tax policy towards their “leave us alone” objectivist values that further shrink revenues while reducing the

¹⁸³ See sources cited at *supra* note 65 (greater moral obligations correspond with one’s degree of knowledge). See also U.S. CATHOLIC SOCIAL TEACHINGS, *supra* note 23 at 130 (calling upon Catholic universities, in particular, to teach Catholic ideals of social justice, especially for those whose vocation will call them to an active role in U.S. economic and political decision making).

¹⁸⁴ Despite the paucity of faith-based activism in the tax policy area, isolated examples exist. See e.g., PROCEEDINGS OF THE 2004 GENERAL CONFERENCE OF THE UNITED METHODIST CHURCH, (May 6, 2004), Petition 41101 on Tax Reform (National Conference of the United Methodist Church resolution urges all United Methodist Church Conferences to work towards ensuring that the state and local tax laws of their particular state meets the moral principles of Judeo-Christian ethics) at <http://www.umc.org/Calms/petition.asp?mid=2886&Petition=1101>.

¹⁸⁵ An extensive report evaluating the way each state raises its revenues involving “[s]cores of reports, hundreds of interviews and thousands of hours of analysis” in *Governing Magazine*, a highly respected periodical dedicated to state and local issues, generally concluded that “[t]he vast majority of state tax systems are inadequate for the task of funding a 21st century government...[and]...[m]ost of those tax systems are also unfair.”). See Katherine Barrett, Richard Greene, Michele Mariani and Anya Sostek, *The Way We Tax: A 50-State Report*, GOV. MAG., Feb. 2003 at 20. In the areas of adequacy of revenues and fairness to taxpayers (*id.* at 24 & 28), eleven and six states, respectively, received the lowest rating meaning “[t]he area under review needs some kind of dramatic reform; alternations at the margins will not be enough to fix the problems identified.” *Id.* at 35. Most of the remaining states (twenty-six in adequacy of revenue and thirty-four in fairness to taxpayers) received ratings only one step above the lowest rating meaning although “[t]he state could continue to function as it currently does into the foreseeable future...there are clear elements to the tax system that would benefit from change”. *Id.* at 33-35. Only a small minority of states received good ratings. *Id.* Moreover, especially in the adequacy of revenues area, a good rating probably conceals inequities buried beneath the big picture. For example, public school funding, an important indicator whether the state meets the moral requirement of reasonable opportunity, normally has a substantial local component. See H.C. HUDGINS & RICHARD S. VACCA, LAW AND EDUCATION: CONTEMPORARY ISSUES AND COURT DECISIONS 145 (6th ed. 1995) (local property taxes are “the backbone of public school financ[ing].”).

tax burden of the wealthiest in the state.¹⁸⁶ Even worse religious organizations, particularly state affiliates of the Christian Coalition, are actively promoting ethically troubling tax policy positions or conclusively immoral flat models.¹⁸⁷

Given that nearly eighty percent of Americans claim to adhere to Christianity or Judaism in some form, why is our tax policy at both the national and state levels continuing to move further away from reflecting genuine Judeo-Christian values? The scarcity of faith-based ethical reflection in justice concerns, which includes tax policy, is a symptom that religion as a viable and authentic conviction with a principled moral compass is in deep trouble—the practice of Christianity in particular has become a low-sacrifice operation. What passes for faith-based ethics, beyond matters of personal piety, has become centered on a few highly emotional and theologically divisive issues that for most people involve little or no direct personal sacrifice. Although these issues raise significant theological concerns where reasonable people of faith can, and do, passionately disagree, elevating these issues to be of supreme importance while ignoring the high degree of sacrifice required by the clear biblical mandates of justice perverts faith into a meaningless and hollow ritual.¹⁸⁸

A few examples of these theologically important and controversial, but, for many people, ultimately low-sacrifice issues include the numerous fights across the country to erect monuments depicting the

¹⁸⁶ Blumenfeld, *supra* note 147 (“But quietly, for the past five years, he has also been building a network of “mini-Grover” franchises. He has crisscrossed the country, handpicking leaders, organizing meetings of right-wing advocates in 37 states.”) and Malone, *supra* note 147 (“Norquist has begun passing out maps of the United States in which every state that has a version of his Wednesday meeting is colored red. The red states now number 37, including the District of Columbia. By the end of this year, Norquist predicts, all except six states will have regular gatherings...”).

¹⁸⁷ Thirteen Christian Coalition state affiliates (Alabama, California, Colorado, Florida, Georgia, Hawaii, Iowa, Kansas, Kentucky, Maryland, New Jersey, New York and Texas) explicitly mention or allude to their support for lower taxes, with some directly supporting the permanent enactment of President Bush’s tax cuts or moving towards a flat system. See (available directly on Google) [HEREINAFTER STATE CC] and 2004 VOTER GUIDE, at http://www.gachristiancoalition.org/docs/us_senate_1page.pdf (*on file with author*). Additionally the National Christian Coalition’s (which explicitly supports making President Bush’s tax cuts permanent and flat tax models, (*see supra* note 174) links on its website offering voter guides in thirty-eight states (*at www.cc.org*) indirectly indicates that religious organizations exist in those states that support these tax policy trends.

¹⁸⁸ *See supra* notes 68-71 and accompanying text (authentic religion requires significant personal sacrifice and religion confined to worship and words is false); KEENER, MATTHEW, *supra* note 49 at 302-03, 338 (Jesus’ message criticizing religious leaders of his day for neglecting weightier matters of justice a wake up call to Christians of today who focus “on isolated passages while neglecting broader principles” while “[w]anting God to affirm that we are religious enough without costing us anything more than we have already been offering him”); BLOMBERG, MATTHEW, *supra* note 42 (discussing the message of Jesus’ admonishment of the Pharisees for overemphasizing tithing and neglecting the more important matters of justice, mercy and faithfulness as warning contemporary Christians to avoid “majoring on minors and minoring on majors....[and to]....devote greater attention to a compassionate social ethic for the disenfranchised of our world”) and MATHEWS, AMOS, *supra* note 52 at 17 (discussing the condemnation of Judah in the message of *Amos* “as the most alarming for us today...as a nation nurtured by the Judeo-Christian tradition, we have a greater responsibility, along with our greater privilege, for our actions”). *See also* WALLIS, *supra* note 11 at 3, 58 (noting that “religious issues” in elections and the public debate tend to focus on Ten Commandments displays in public buildings, gay marriage and abortion while ignoring the weightier matters of social justice and uplifting the poor).

Ten Commandments in government buildings,¹⁸⁹ as well as the question whether gay marriage,¹⁹⁰ stem cell research,¹⁹¹ euthanasia,¹⁹² and abortion¹⁹³ should be legal or illegal. Without minimizing the genuine desire of many to see more faith-based symbols in public places, fighting for Ten Commandments displays while also being indifferent as to whether the community actually embraces Judeo-Christian standards of justice is idolatry.¹⁹⁴ Without undermining the theological importance of

¹⁸⁹ Seven (Alabama, Colorado, Georgia, Florida, Iowa, Kentucky and Maryland) of the thirteen state Christian Coalition affiliates that support ethically troubling or conclusively immoral tax policy positions also support the public display of the Ten Commandments. See STATE CC, *supra* note 187 (citing Alabama, Georgia, Kentucky, and Maryland), *Empire Briefs: Group Hopes to Oust Mayor*, THE DENVER POST, Apr. 3, 2001, at B4 (Colorado); Letitia Stein, *Alabama Judge Tells Crowd To 'Pray For Our Country'*, ORLANDO SENTINEL, Oct. 11, 2003, at B1 (Florida), and Jenna Buzzacco, *Moore Emphasizes Law, Religion Link*, DES MOINES REGISTER, Sept. 21, 2003, at 5B (Iowa).

¹⁹⁰ All thirteen Christian Coalition state affiliates that explicitly support ethically troublesome or conclusively immoral tax policy positions also denounce gay marriage. See STATE CC, *supra* note 187. In addition, the Christian Coalition of Ohio both denounces same-sex marriage, STATE CC, *supra* note 187, and also support lower taxes in general. Catherine Candisky, *Davidson's Appointment Riles Conservative Groups*, THE COLUMBUS DISPATCH, Mar. 9, 2001 at 2D. See also David Kirkpatrick, *The 2004 Campaign: Same Sex Marriage; Rally Against Gay Marriage Draws Thousands to Capital*, N.Y. TIMES, Oct. 16, 2004 at A12 (Dr. James Dobson denouncing the Supreme Court's decisions upholding gay rights).

¹⁹¹ Eight (Alabama, California, Florida, Georgia, Iowa, Kansas, Maryland and New York) of the thirteen state Christian Coalition affiliates that explicitly support ethically troubling or conclusively immoral tax policy positions also oppose stem cell research. See STATE CC, *supra* note 187 (citing Alabama, California, Georgia, Iowa, Kansas, Maryland and New York) and Joe Follick, *State Lawmakers Prepare To Re-enter Cloning Debate*, THE TAMPA TRIBUNE, Jan. 1, 2003 at 1 (Florida). Additionally, the Christian Coalition of Ohio denounces stem cell research, STATE CC, *supra* note 187 and supports lower taxes in general. See Candisky, *supra* note 190 at 2D.

¹⁹² Four (California, Florida, Georgia and New York) of the thirteen state Christian Coalition affiliates that explicitly support ethically troubling or conclusively immoral tax policy positions trends also oppose euthanasia. See STATE CC, *supra* note 187 (citing Florida, Georgia and New York) and Henry Weinstein and John Dart, *Reactions Strong and Divided*, L.A. TIMES, Mar. 7, 1996 at A1 (California).

¹⁹³ All thirteen Christian Coalition state affiliates that explicitly support ethically troubling or conclusively immoral tax policy positions also denounce abortion. See STATE CC, *supra* note 187. Additionally, the Christian Coalition of Ohio both denounces abortion, STATE CC, *supra* note 187 and also supports lower taxes in general. Candisky, *supra* note 190, at 2D. See also Kirkpatrick, *supra* note 190 (Dr. James Dobson denouncing the Supreme Court's decisions upholding abortion rights).

¹⁹⁴ STOTT, *supra* note 66 at 291 (defining an idol as "a god-substitute" that can be "[a]ny person or thing that occupies the place which God should occupy" that can even take the form of "church, religion and Christian service"); HUEY, *supra* note 70 at 126-127 (discussing the temptation of idolatry as condemned by *Jeremiah* as resulting from a desire of people to see what they are worshiping rather than following the difficult course of worshiping God in spirit and truth noting that "the greatest appeal of an idol [is] that it [does] not demand holy living"); OSWALT I, *supra* note 27 at 6, 106 (noting that the Prophets generally identified the people's apostasy as tantamount to their "forgetting God" and linked the people's service to other gods as equal to the "the abuse of those weaker than oneself" and specifically identified *Isaiah*, *Jeremiah*, and *Ezekiel* as linking idolatry and social injustice) and WRIGHT, DEUTERONOMY, *supra* note 23 at 65 (discussing the Decalogue as a foundation block of blessings for the protection of the whole community that must be consolidated into social structures in order to reach its objectives). See also James L. Evans, *Court's ruling is not God's word*, BIRMINGHAM POST-HERALD, July 9, 2005 at C-10 ("[t]he Bible is not a magic good luck charm that brings fortune because it is on display...a statue of the Bible is not the way to acknowledge God. If we would take time to read

these issues, morally opposing gay marriage, stem cell research, and euthanasia while at the same time also refusing to embrace the high level of sacrifice required by tax policy reflecting genuine Judeo-Christian values inappropriately uses these issues as a low-sacrifice decoy to avoid the high-sacrifice elements of genuine faith-based ethics.¹⁹⁵

While sensitively recognizing the monumental moral issues raised by the enormously complex and emotional issue of abortion, the narrowing of this issue as only involving the question of its legality is an especially insidious and hypocritical form of using a low-sacrifice position to masquerade as genuine faith-based ethics.¹⁹⁶ This is because the moral issue of abortion cannot be separated from the general moral imperative that society through its public policy guard the well-being of all of its most vulnerable citizens.¹⁹⁷ A community cannot claim to be truly pro-life unless it embraces the high degree of sacrifice required by Judeo-Christian based tax policy. This is because a community must have

the book rather than trying to build monuments to it we would find that the way to honor God is by loving kindness, doing justice and walking humbly with God. But I guess a monument is easier.”).

¹⁹⁵ This article recognizes that gay marriage, stem cell research and euthanasia raise important theological concerns and takes no position on the competing theological positions from the conservative and liberal points of view. *See also* PERRY, *supra* note 7 at 61-62 (noting that among Christian biblical scholars widespread disagreement exists concerning the scriptural teachings addressing homosexual conduct). However regardless of one’s theological views of these issues, when these issues are exalted as a litmus test of faith-based ethics in a manner that downplays or ignores the clear importance of fostering Judeo-Christian-based tax policy and other issues of justice that require significant personal sacrifice, these issues have become low-sacrifice decoys because unlike the justice issues being ignored these issues do not directly and personally affect the vast majority of people of faith. *See also* GETZ, *supra* note 39 at 107 (noting that “[i]t may be startling for some Christians...to realize that more is recorded in Scripture about material possessions and how Christians are to use them for the glory of God than any other aspect of Christian living—including principles for maintaining sexual purity.”).

¹⁹⁶ This article recognizes that abortion raises major moral and theological concerns and that reducing the number of abortions as much as possible is an important faith-based goal but takes no position on the narrow question of whether abortion should be legal or illegal. *See also* WALLIS, *supra* note 7 at 11, 79 (urges both sides, conservatives who favor making abortion illegal and liberals who believe the right to choose abortion is a fundamental right, to join together and work on measures to dramatically lower the abortion rate by addressing teen pregnancy, adoption reform and increasing support net-works and safety nets for low-income women and children).

¹⁹⁷ THIELMAN, NIV, *supra* note 73 at 71 and 106 (notes that our neighbors include not only God’s people but others including the poor and the unborn therefore “it seems proper to seek ways of upholding God’s vision for public justice by relieving oppression, effecting peace and alleviating suffering within society...[which includes]...work[ing] for public policies that show mercy to the poor, encourage peace, and spare the lives of the unborn.”); MATHEWS, AMOS, *supra* note 52 at 6 (discussing “the challenge for us Christians to influence our nation for godliness...[as] stand[ing] for the biblical values that have undergirded Western civilization, such as social justice, the sacredness of life, and moral decency”) and WRIGHT, DEUTERONOMY, *supra* note 23 at 83 (noting that the commandment prohibiting theft has the same “broad relevance to matters of material property and economic institutions, policies and practice” that affect the dignity of human life as the commandment prohibiting murder has to difficult questions defining human life). *See also* GEORGE, *supra* note 51 at 383 (discussing the identify of one’s neighbor in the Parable of the Good Samaritan as including “the loveless, the least, the unlikely” and being open-ended and not subject to precise definition “[o]ne cannot say in advance who the neighbor is...only the course of life will make this plain enough”) and BLOMBERG, RICHES, *supra* note 38 at 84 (noting that the moral evaluation of any nation is determined by how well it takes care of the poor and powerless in its midst).

adequate tax revenues to fully embrace the dignity of life which includes, effectively addressing the problem of poverty, providing all mothers a basic level of support including adequate pre-natal care as well as nutrition programs, and ensuring that all children enjoy a reasonable opportunity to reach their God-created potential by receiving decent healthcare and access to a good education.¹⁹⁸ Unfortunately credible evidence indicates that many who claim to be pro-life have failed to support the greater levels of sacrifice required of tax policy models that truly embrace and guard the dignity of life.¹⁹⁹ This evidence is a wake-up call to those who claim abortion should be illegal on the grounds of faith-based moral principles. Unless they are also willing to bring their faith-based moral principles into the high-sacrifice realm of tax policy, their opposition to abortion is just another low-sacrifice proposition being driven by something other than genuine faith-based ethics and has no credibility as a respectable moral position.²⁰⁰

¹⁹⁸ See *supra* notes 20-21, 27-30 & 34-52 accompanying text (because of the human tendency towards greed adequate tax revenues ensuring that the basic safety-nets and opportunities guarding the dignity of life are morally required under God’s standards of justice). Moreover the credible evidence indicating that poverty directly contributes to more abortions supports the conclusion that adequate tax revenues targeted to alleviate poverty will directly help decrease the number of abortions. See Rachel K. Jones et al., *Patterns in the Socioeconomic Characteristics of Women Obtaining Abortions in 2000-01*, 35 PERSP. ON SEXUAL & REPROD. HEALTH 226-35 (2002) (study indicates that low income women account for only 30% of all women of reproductive age but account for 57% of all abortions and that the abortion rate for low income women has risen, even though the abortion rate overall is declining, especially among high and middle-income women). See also WALLIS, *supra* note 11 at 63 (noting that “during the first term of the Bush administration, some evidence indicates that the number of abortions again rose, due to the declining status of low-income women.”) and PERRY, *supra* note 7 at 117-119 (discussing the work of Cathleen Kaveny of the Notre Dame Law School suggesting that pro-life religious believers should address wider public policy issues rather than confining their opposition to abortion as only working to make abortion illegal).

¹⁹⁹ JEAN REITH SCHROEDEL, *IS THE FETUS A PERSON? A COMPARISON OF POLICIES ACROSS 50 STATES* 153-56 (2000) (extensive empirical study on the public policies of all fifty states shows that states with greater legal restrictions on abortion (“pro-life” on the narrow issue of whether abortion should be legal or illegal) are unwilling to support the most vulnerable mothers and children in the state (particularly in the areas of education spending, welfare allotments to dependent children, foster care payment rates and stipends to adoptive families) and concludes, “pro-life states want to prevent women from having abortions but seem unwilling to provide a decent level of support for those children after their birth”).

²⁰⁰ See Wilton H. Bunch, *A Seamless Garment of Love: A review and reflection on “Is the Fetus a Person?”*, by Jean Reith Schroedel, CHRISTIAN ETHICS TODAY, VII (4) (2001) at 26-27 (book review finds Schroedel’s “data clearly shows a complete disconnect between opposition to abortion and concern and care for the fetus and child... throw[s] down the gauntlet to people who claim to be concerned about the life of children...and cries out for a response of action” that conforms to the late Cardinal Bernardin’s “seamless garment of love” which would include medical treatment for drug and alcohol addicted women, pre-natal care and healthcare for all needy women and children, adoption assistance, support for low-income single mothers and education funding; and finally concludes “Schroedel has shown that, at the present time, “anti-abortion” and “pro-life” are not synonyms. They must become identical in meaning if opposition to abortion is to remain a respected moral enterprise.”). See also WALLIS, *supra* note 7 at 299 (criticizing both Democrats and Republicans for using abortion as a symbolic issue in political campaigns, noting particularly “Republicans literally win elections on the basis of their anti-abortion position and then proceed to ignore the issue...by doing nothing to reduce the number of abortions.”).

The path when large numbers of people and their political and spiritual leaders supposedly committed to faith succumb to the temptation of greed and use low-sacrifice issues to cover up injustice is well worn with disastrous consequences.²⁰¹ If the moral compass of our nation, as evidenced by our obsession with low-sacrifice issues and our ignoring of the morally offensive trends in the tax policy as well as many other areas, continues on this path the biblical message promises that as a nation we will decline and ultimately fail.²⁰² The Hebrew Prophets continually warned the people, as they strayed from the standards of justice embodied in the Law while turning to the idolatrous worship of wealth and inanimate objects, to repent or face judgment.²⁰³ During his earthly ministry Jesus clearly stated that real faith and discipleship involves a great deal of personal sacrifice, and, that this is the crucial factor at the time of final judgment.²⁰⁴ However Deuteronomy's warning rings especially true in light of the

²⁰¹ Although tax policy is a very important and arguably the most important high-sacrifice moral issue demanding a faith based response, there are many other high-sacrifice moral issues of justice crying out for a faith-based response. See WALLIS, *supra* note 7 at 221-223 & 259-269 (discussing the injustices of the working poor not being paid a living wage and corporate scandals enriching top executives while cheating ordinary workers out of their life savings as moral issues of justice requiring a faith-based response).

²⁰² THIELMAN, NIV, *supra* note 73 at 128-129 (discussing the need for "laws in any larger society...to restrain and channel the human desire to dominate others...[because] [t]he drive is so strong and so universal that the community that does not effectively accomplish this task self-destructs"); KEENER, MATTHEW, *supra* note 49 at 73 (in the context of discussing Jesus' respite from persecution upon the death of Herod, noting that "[e]very unjust empire in history has ultimately fallen"); HUEY, *supra* note 70 at 446 (stating that a contemporary application of *Lamentations*, which describes the misery of ancient Israel after they ignored the Prophets and suffered military defeat and exile, warns that the "wickedness of any people will eventually result in the disintegration of that society"); MATHEWS, AMOS, *supra* note 52 at 5 ("History testifies that nations that build on the bones of innocent people collapse under the weight of their own corruption. While most people today would point to political or economic factors for the fall of a nation, the Bible explains that a society stands or falls on moral grounds"); *id* at 7 ("they key principle behind *Amos's* message [is that] God judges nations on the basis of justice and morality") & MOTYER, *supra* note 65 at 65 (same) and WALLIS, *supra* note 7 at 151, 189 (analogizes the "Pax Americana" to the "Pax Romana" and states that the Word of God will survive the "Pax Americana" as it did the "Pax Romana" after the Fall of ancient Rome).

²⁰³ OSWALT II, *supra* note 47 at 523-24 (discussing the general message of *Isaiah* 59 warning that a collapsing society covers up the oppression of the weak with lies leading to totally corrupted hearts which prevent the truth from being recognized resulting in "justice fall[ing] prey to devouring self-interest" and "life quickly fall[ing] to the lowest common denominator"); BLOCK I, *supra* note 75 at 713 (discussing the theological implications of the message of *Ezekiel* as predicting certain judgment on a society that continues to abuse and exploit the weaker members); HUEY, *supra* note 70 at 94-99, 488 (discussing the message of *Jeremiah* as predicting judgment of ancient Israel for violating God's standards of justice as providing the contemporary message that "we cannot violate God's moral laws without suffering the painful consequences"); SMITH & PAGE, *supra* note 35 at 31, 86, 160-61 (discussing the message of *Amos* of God imposing judgment on Israel for oppressing the weak, noting that they had greater accountability to God than the surrounding nations); SMITH, *supra* note 30 at 30-31, 35, 52, 130-31, 135, 205 (discussing extensively the message of judgment built in throughout the message of *Amos* noting "[t]he accusation against Israel includes a strong judgment of the nation's socio-economic policy and its implication on how the weal and poor are treated") and BARKER & BAILEY, *supra* 32 at 81, 92-101, 118-125 (extensively discussing the oracles of judgment in the message of *Micah*).

²⁰⁴ THIELMAN, *supra* note 24 at 84, 103, 107, 213-15 (the message of *Matthew* warns inauthentic Christians who confess Jesus as Lord but neglect matters of justice and sacrifice of certain eschatological judgment); BOCK II, *supra* note 41 at 1373-1378 (the lessons of judgment in the story of the Rich Man and Lazarus is principally a message to the rich indicating "the ethical choices of this life last for eternity...[because] once God has rendered judgment it is permanent"); KEENER, GOSPEL, *supra* note 30 at 345 (in the context of Jesus' message to cities, warning "[w]hen entire

current tax policy trends and the excuses defending them: “Be careful that you do not forget the LORD your God, failing to observe his commands, his laws and decrees ...otherwise when you build fine houses and settle down....and all you have is multiplied, then your heart will become proud....[y]ou may say to yourself ‘My power and the strength of my hands have produced this wealth for me.’ But remember the LORD your God....gives you the ability to produce wealth and so confirms his covenant....If you ever forget the LORD your God....I testify against you...that you will surely be destroyed.”²⁰⁵ In order to get off this path leading to our own destruction and get on the right path the real faithful nationwide and in each state must rise up and demand that the objectivist values currently poisoning our tax policy discussions and decisions be purged and replaced with genuine Judeo-Christian values.²⁰⁶

The situation in Alabama foreshadows a chilling future for the rest of the nation if the objectivist values driving the Bush Administration’s federal tax policy trends and the tax policy trends in many other states continue to dominate unchallenged. Of all the states Alabama has the most inadequate and unfair state and local tax policy in the nation that also clearly violates the moral principles of Judeo-Christian ethics.²⁰⁷ The consequences of Alabama’s immoral tax policy and its neglect of children and other vulnerable citizens has been devastating. Of the fifty states Alabama has among the highest rates of poverty, and, in many areas measuring the well being of citizens Alabama ranks among the worst of the states in the nation.²⁰⁸ Moreover, on the economic development front Alabama has lagged

cultures perpetrate a hardness against God for generation after generation, judgment may be God’s primary means of gaining people’s attention”); KEENER, MATTHEW, *supra* note 49 at 360-62 (discussing the message of the division of the sheep and the goats as indicating “the nations will be judged according to how they respond to the gospel and its messengers”) and BLOMBERG, MATTHEW, *supra* note 42 at 27, 219, 301, 275-80 (discussing the message of judgment in numerous places throughout *Matthew* as especially hitting hard purportedly faithful powerful, influential and wealthy people who failed to serve Jesus).

²⁰⁵ *Deuteronomy* 8:11-20.

²⁰⁶ See sources cited at *supra* notes 202-205. See also BLOMBERG, MATTHEW, *supra* note 42 at 301 (message of Jesus’ dialog with the disciples declaring many who are first will be last, and many who are last will be first “should challenge First-World Christians...to radical changes in their personal and institutional spending”); MOO, *supra* note 50 at 227 (discussing the message of *James* as invoking the example of the Prophets who spoke out against injustice and were persecuted for it as one Christians should follow).

²⁰⁷ The poorest Alabamians and the lower middle classes are grossly overtaxed by regressive income taxes and punishing high sales taxes that apply to necessities, even basic grocery items. Alabama’s lowest-in-the-nation property taxes that especially favor the largest and most profitable landowners are responsible for this untenable burden and cause Alabama’s revenues to be the lowest in the nation leaving most public schools and many other functions desperately underfunded. See generally, Hamill, *supra* note 2. See also GOV. MAG., *supra* note 185 at 38 (fifty state survey describes Alabama’s tax laws as “ludicrous” and ranks Alabama at the bottom in the categories of adequacy of revenues and fairness to taxpayers) and STATE RANKINGS 2005: A STATISTICAL VIEW OF THE UNITED STATES 289, 295 (Kathleen O’Leary Morgan & Scott Morgan, eds.) (16th ed. 2005) (Alabama ranked 50th of all states in per capita revenues raised from state and local taxes and per capita revenues raised from property taxes).

²⁰⁸ *Id.* at 495-499, 530 (Alabama among the top 10 or top 5 states in all poverty indicators); *id.* at 367, 377, 384 (Alabama among the top 5 states in the percent of population lacking access to primary health care, percent of low birth weight babies and infant mortality) and *id.* at 95, 129, 140 & 171 (Alabama among the bottom five states in per capita gross state product, percentage of population graduated from high school, per pupil K-12 education spending and

substantially behind the rest of the nation and the Southeast.²⁰⁹ Rather than address these problems as spiritual issues demanding a faith-based response, too many of Alabama’s more than ninety percent Christian population have allowed low-sacrifice issues to distract them from these glaring offenses to Judeo-Christian standards of justice.²¹⁰

However, the most frightening lessons Alabama offers the rest of the nation is the story of the defeat of Governor Bob Riley’s tax and accountability plan in September of 2003. Even though more than half of all voters—the poor and lower middle class Alabamians currently being overtaxed—would have enjoyed an immediate tax cut, and, additional revenues raised by increasing the taxes of wealthier Alabamians and large landowners currently not paying their fair share would have started the process of improving the funding for education and many other poorly supported areas, Riley’s plan failed at the polls by a two-to-one margin.²¹¹ With the help of Grover Norquist and his coalition behind the scenes,

percentage of population employed). *See also* Carla Crowder, *State 48th in Kids Count Report*, BIRMINGHAM NEWS, July 27, 2005 at B-1 (national child advocacy group in its annual Kids Count report ranks Alabama 48th indicating “[t]he plight of unemployed parents and children in poverty is becoming more common across the state...”).

²⁰⁹ WAYNE FLYNT, ALABAMA IN THE 20TH CENTURY 148-152 (2004) (highlighting Alabama’s high poverty rates, underperforming economy compared to neighboring states, slowest growth in wages in the southeast and loss of jobs to the Caribbean and Latin America as resulting from years of state leaders chasing low wage jobs, handling social change in a negative manner and an unwillingness to invest in quality K-12 schools and respected research institutions, all of which contribute to the state being hampered by a backward image that makes it difficult to attract new industry).

²¹⁰ *See supra* notes 189-193 (the Christian Coalition of Alabama supports Ten Commandment displays and is opposed gay marriage, stem cell research and abortion while favoring low taxes along the lines of flat tax models) and *infra* note 209 (Christian Coalition of Alabama vehemently opposed Governor Bob Riley’s tax and accountability plan which would have started the process of bringing Alabama’s tax structure closer to reflecting genuine Judeo-Christian values). Alabama has been particularly at the center of the low-sacrifice claim that Ten Commandments monuments in government buildings are necessary to acknowledge God. *See* Jannell McGrew, *Conflict Brings National Spotlight*, MONTGOMERY ADVERTISER, August 31, 2003 at A1 (with the support of John Giles, executive director of the Alabama Christian Coalition, Judge Roy Moore’s determination to keep a Ten Commandments monument in the state judicial building spun into a national debate over the separation of church and state); Diane Roberts, *Notes From Tuscaloosa: Alabamians Go by an Outdated Book*, N.Y. TIMES, February 25, 2002 at A21 (discussing Alabama’s 1901 Constitution as “enshrin[ing] an inequitable tax structure, a pauperized education system, racism, and, centralization of power in special interests” while describing Judge Roy Moore’s Ten Commandments saga and Moore’s praise of the 1901 Constitution “for keeping taxes down” as using God as tool); *Glassroth v. Moore*, 335 F.3d 1282 (11th Cir. 2003) (*cert. denied* 540 U.S. 1000 (2003)) (Alabama Ten Commandments monument held an unconstitutional endorsement of religion) and *Moore v. Judicial Inquiry Com’n of State of Ala.*, 891 So.2d 848 (Ala. 2004) (Alabama Supreme Court issues final order affirming Justice Moore’s removal from office for failing to comply with the federal court order to remove the Ten Commandments monument). *See also* Harvey H. Jackson III, *Talibama Dreaming*, THE ANNISTON STAR, Jan. 26, 2005 at 9A (humorous editorial depicting Alabama as a theocracy with former Chief Justice Moore as the governor is unfortunately a real possibility threatening to pull the state even further away from reflecting genuine Judeo-Christian values with consequences that parallel the message of the Prophets and Jesus Christ discussed in the sources cited in *supra* notes 68-71 & 202-205).

²¹¹ David M. Halbfinger, *Alabama Voters Crush Tax Plan Sought by Governor*, N.Y. TIMES, Sept. 10, 2003 at A1 and Collin Hansen “*Jesus Tax*” *Plan Dies: Alabama Fiscal Debate Exposes a Divide Between Christians*, CHRISTIANITY TODAY, Nov. 2003 at 25-26. *See also* WALLIS, *supra* note 11 at 245 (praising Governor Riley as a “conservative Republican governor who has been reading his Bible and decided to put his Christian faith first...whose ideology has been altered by his faith and who was trying to do the right thing...[and expressing hope that]...[m]aybe some of his former colleagues in Washington will get the message.”).

powerful special interest groups benefiting from the status quo, and, shamefully the Christian Coalition of Alabama ran well funded advertisement campaigns laced with lies and distortions that convinced many low-income Alabamians that Riley’s plan would hurt them.²¹² This story illustrates that generations of oppression and lack of access to a good education, both of which are directly traceable to Alabama’s immoral tax policy structure, has substantially contributed to rendering the people of Alabama unable to improve their lives through the normal democratic process.²¹³

The defeat of Riley’s plan stands as a powerful plea to other states and the nation to get their own tax policy structures back on track towards genuine Judeo-Christian values before it is too late. Because of the human tendency to succumb to greed, if left to its own inertia tax policy will gravitate towards the atheistic values of objectivist ethics with the resulting tragic consequences illustrated by Alabama’s story. This is because greed drives the wealthy and powerful to do everything they can to avoid paying their fair share of taxes. The mass in the middle also driven by greed, like the millions of middle class Americans who sold out for a few pieces of silver by supporting President Bush’s tax cuts

²¹² Dale Russakoff, *Alabama Tied in Knots by Tax Vote: Riley Stuns GOP by Stumping for Hike*, WASH. POST, August 17, 2003 at A1 (describing the campaign as “taking on national dimensions with conservative Republican groups in Washington mobilizing to defeat Riley’s plan....[with] Grover Norquist...vow[ing] to make Riley ‘the poster child for Republicans who go bad...’”) and Blumenfeld, *supra* note 147 (“When Alabama Gov. Bob Riley tried to pass a state tax increase, Norquist helped defeat it. ‘We’re going to keep him on life support’, he said. ‘We’ll put him a freezer as an example’”). *See also* Russakoff, *supra* (describing the Christian Coalition of Alabama’s opposition to Riley’s plan despite an endorsement offered by Christian national president Roberta Combs); *id.* (discussing the paradox of low income, especially black, voters who would receive the largest tax cuts opposing the plan and describing a radio ad, paid for by a political action committee whose top contributors included large special interests that would lose tax breaks under the plan, as “featuring a man with poor dictum warning, ‘Our property taxes could go up as much as fo’ hundred percent’, and blaming ‘Montgomery insiders who have been ignorin’ us for years’”) and THE BIRMINGHAM NEWS, *Amendment One: A Yes Vote on Riley’s Plan Offers Hope For Future*, September 7, 2003 at 2C (editorial urging all voters to support Riley’s plan states that the opposition should be ashamed for “fueling with their dollars a media campaign based on distortion, deception and distrust....amid images of cigar chomping, fat-cat politicians and special interests...”).

²¹³ Understanding the entire situation in Alabama that led to the defeat of Governor Riley’s plan requires an in-depth knowledge and an emotional understanding of the state’s complicated history of oppression, which took the form of voting restrictions and low property taxes being anchored in the state’s constitutions in 1875 and 1901. Long before George Wallace became a household name during the Civil Rights struggle of the 1960s, blacks and most poor whites were not able to vote nor did they have access to an adequate education. Although the Civil Rights Movement and the Voting Rights Act has eliminated the injustices of segregation and restored the franchise, the state of Alabama is still under the bondage of the 1901 Constitution, which continues to shield the largest landowners from any modicum of property tax and concentrate power over local matters in the state legislature, and, so far has proved to be impossible to reform due to powerful special interest groups using lies and distortions to keep the constitutionally enshrined unfair benefits they enjoy under the status quo. Over the past hundred years this situation has produced a political climate that operates more on patronage and pork than in efficiency and a voting population that understandably does not trust their own government but is also vulnerable to being swayed by emotional appeals and deception. *See generally*, FLYNT, *supra* note 207; HARVEY H. JACKSON III, *INSIDE ALABAMA: A PERSONAL HISTORY OF MY STATE* (2004) and Susan Pace Hamill, *The Book That Could Change Alabama*, 56 ALA. L. REV. 219 (2004) (review of *Inside Alabama* explores the themes of bondage and oppression that led to political and religious leaders failing to bring the state forward with an extensive reflection in the conclusion on the defeat of Governor Riley’s plan and how the lessons of history shed light on the conditions leading to the defeat and the difficult circumstances faced by those seeking to change those conditions).

so they could save a few hundred dollars while the wealthiest saved many thousands of dollars, will be tempted to jeopardize the funding of basic safety nets that uplift the poor, and, in the long run will protect at least some of them. Only a solid faith-inspired moral awakening has a chance of defeating these powerful forces of greed currently threatening our long-term survival.²¹⁴ If all people of faith, especially religious and political leaders as well as those enjoying superior knowledge over the tax area, do not rise up and demand that our tax policy reflect genuine Judeo-Christian values the entire country will face the downward spiral already experienced in Alabama despite the efforts of many good Alabamians trying to remedy the terrible injustice poisoning our state. Or as one writer put it, “[a]s goes Alabama, so may go the nation.”²¹⁵

²¹⁴ WALLIS, *supra* note 7 at 66, 22-24 (stating that “[t]he best response to bad religion is better religion not secularism”, real social change must have a spiritual foundation, and, the only way to change a society is by “*changing the wind...transform[ing] the debate, recast[ing] the discussion, alter[ing] the context in which political decisions are being made...*”, and finally concluding that “people of faith and conscience are suppose to be ‘wind changers.’”).

²¹⁵ Adam Cohen, *What Alabama’s Low-Tax Mania Can Teach the Rest of the Country*, N.Y. TIMES, Oct. 20, 2003 at A16.

GRACIOUS GOD, You have blessed us with many resources and talents that have allowed us to multiply our wealth, broaden our knowledge and build up our lives.

You have been patient with us even as our appetites grow bigger and bigger while our hearts proudly become more and more poisoned into believing in ourselves rather than in You.

Save us from our arrogant overconfidence that enthusiastic worship of You, passionate devotion to issues that cost us little, and, charitable giving alone marks us as truly faithful.

Help us see that You are the God of the weightier matters of justice and help us overcome our greed keeping us from truly acting justly, loving mercy, and walking humbly with You as Your servant, sacrificing much in gratitude that You have given us so much. AMEN.