



## AMERICANS *for* TAX REFORM

Grover G. Norquist  
*President*

February 14, 2008

To: All Members of the House of Representatives

Re: MOBILE Cell Phone Act

Dear Member of Congress,

The bipartisan Modernize Our Bookkeeping In the Law for Employee's Cell Phone Act (MOBILE Cell Phone Act) was recently introduced by Congressmen Sam Johnson (R-TX) and Earl Pomeroy (D-ND) and I urge you in the strongest possible terms to support this legislation.

The MOBILE Cell Phone Act will repeal a little enforced law passed in 1989 that requires employees who are provided a cell phone by their employer to pay taxes on that phone if they used it 50 percent of the time for personal reasons. While it made little sense at the time, it makes even less sense now.

Cell phones and Blackberries are a necessary part of the day to day operations of millions of employees across the country, they are not the luxury they were when first introduced. The threat of fines and fees being assessed by the IRS because of this tool being needed is obscene.

As the law stands, it requires employees to document every usage of their employer provided cell phone or Blackberry to inventory which is for personal and which is work related. If strictly enforced, it would be a major burden on employees and, as you well know since Congress provides nearly every employee with a Blackberry, would cut into the productivity of each employee.

By supporting and passing into law the MOBILE Cell Phone Act you would be acting to spare not only yourself and your employees, but tens of millions of working Americans across the country from this burdensome task and the potential threat of fines and taxes in the event of an audit.

It is not the 1980's, cell phone are no longer a luxury item for corporate executives, they are an essential tool for businesses on every level. It is time to remove from the books the threat of fines and taxes levied against employees for adapting to new technologies to improve the speed and quality of business. In a time of economic uncertainty, while Congress scrambles to find ways to stimulate the economy, support for and passage of the MOBILE Cell Phone Act will aid in ensuring one of the most important tools available to increase productivity does not become a bureaucrat's tool to destroy it.

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I urge you to co-sponsor the MOBILE Cell Phone Act. Contact Kathleen Black in Congressman Sam Johnson's office at [Kathleen.Black@mail.house.gov](mailto:Kathleen.Black@mail.house.gov) or 225-4201 or Diane Oakley in Congressman Earl Pomeroy's office at [Diane.Oakley@mail.house.gov](mailto:Diane.Oakley@mail.house.gov) or 225-2611 to sign up today.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Norquist". The signature is fluid and cursive, with a large initial "G" and a stylized "N".

Grover Norquist  
President,  
Americans for Tax Reform