



AMERICANS *for* TAX REFORM

Grover G. Norquist
President

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Dear Legislator,

In light of the recent budget discussions, I write to urge you to make spending reform and accountable governing your number one priority and put any proposals that would increase the burden on Florida taxpayers to rest. **Tax and spenders would have you believe that some ideas for plugging the hole in the state budget are not tax hikes, but rest assured, many of these bad ideas are nothing more than wolves in sheep's clothing.**

Specifically in recent weeks, a proposal to increase the cigarette tax by \$1 per pack has been put forth as a "user fee", and as such, proponents of this legislation have tried to convince their peers that this is not a tax increase. **To be clear, this proposal is a tax increase on Floridians and should be treated as such.**

There have always been attempts to disguise tax increases as user fees. Sometimes there may be gray areas, but in this particular case, there is no question: **a cigarette tax increase in the guise of a user fee fails to pass the sniff test – as does any excise tax.**

To qualify as a fee, a charge must fund a specific service, with no excess going into a general fund; the charge must be paid only by those who use that specific government service; and individuals must have the choice whether to purchase the service from government (and thus pay the fee) or to purchase the service from a private business.

A cigarette tax is clearly a tax on a specific behavior – not a *user fee*. Consumers pay a tax for buying a product from a private vendor, not for buying a service from the government. Consumers of this product pay the tax regardless of whether they *use* ANY government service – those with private health insurance are paying a tax to subsidize Medicaid, even though they do not use Medicaid.

The so-called "user fee" clearly is a tax increase, and as such, voting for it would be considered a violation of the Taxpayer Protection Pledge.

Make no mistake- taxpayers are vigilant in watching how their legislators treat their hard-earned dollars and are not likely to forgive any efforts made on their behalf that will increase their tax burden. As you consider several proposals to paper over the state's overspending problem, I caution you: if it looks, swims, and quacks like a duck it is probably a duck. Threats to taxpayers' wallets should be treated with the same suspicion.

Onward,

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