

July 9, 2007

Mayor Rudy Giuliani  
Rudy Giuliani Presidential Committee, Inc.  
295 Greenwich Street, Suite 371  
New York, NY 10007

Re: Jacksonville, Florida town hall meeting

Dear Mayor Giuliani:

I attended the meeting your Florida campaign held in Jacksonville on Saturday, July 7, 2007. I thank you for coming to Florida and sharing at least one of your 12 Commitments to the American People. I do believe you are a sincere individual and will prove to be a worthwhile presidential candidate.

In your initial presentation, you spoke of the need for leadership in Washington and that you felt you could provide such as president of the United States.

You went on to define true leadership as a quality in an individual who:

- 1) Would be honest in telling all Americans exactly where they stood on each issue and not say what he or she thought they wanted to hear. No finger barometers here.
- 2) Is someone who would always listen to and consider the opinions of others even though they may represent a difference of opinion.

You were asked, "As president, would you sign the FairTax legislation if Congress were to present such a document to you?" You immediately shook your head and said, "I don't think so, but I need to study it further." You went on to explain that, among other objections, the transition from our current system to a national consumption tax would be very difficult and take a "very long time." You suggested that charities, home ownership, real estate, and businesses would suffer, referring to the FairTax as "regressive." Those and other responses, not disrespect, were what prompted jeering from your audience, substantiating your lack of knowledge of many of the details of HR 25/S 1025, which are currently enjoying significant congressional co-sponsorship. You really do need to "study it further."

The purpose of this letter is not to educate you on the FairTax legislation. That can best be done on your own initiative with the assistance of your staff and Americans For Fair Taxation, the organization behind the FairTax. Access can be obtained at [www.FairTax.org](http://www.FairTax.org). The specific purpose of this letter is to offer the following observations:

- 1) If the Congress of the United States were to pass HR 25/S 1025 it would *only* occur as a result of an overwhelming grassroots involvement by the American people.
- 2) Several national straw polls show that the majority of taxpayers are in favor of repealing the 16<sup>th</sup> Amendment to the Constitution and abolishing the Internal Revenue Service.
- 3) You apparently agree that our current income tax system is broken and in need of replacement. You spoke of the need to abolish the "death tax." The FairTax is the only proposal currently under consideration that does that, while standing tall under the banner "Fair, Transparent, and Progressive."
- 4) It is difficult to conceive that, given the support you would gain from your attempt to understand and communicate this issue, you would continue to shake your head "*no*."

As you continue to campaign across the United States, you are going to encounter many FairTax supporters. You will come to understand that there are tens of thousands of voters, of all political persuasions, looking for a candidate that meets your definition of leadership.

I wish to thank you and your staff for taking the time to read this letter. A response will be self evident.

Sincerely,

Robert W. Lowry

*In the interest of full disclosure, Mayor Giuliani's remarks are provided here:*

**Q:** Would you sign the FairTax bill if Congress presents it to you?

**Giuliani:** I don't think so. I don't think so. I think that I'll have to study it some more. I'll have to study it some more, but I don't think that a consumption tax is a realistic change for America. I think our economy is so dependent on the way in which our tax system is operated, that the best thing to do is to simplify that tax system and to... (interrupted by someone in audience). We may disagree about this, but we can respect each other (applause). I think the transition to that would take, if we're going to do it, the transition to that would take a very, very long time. You just think about the industries and the people affected by it in our economy. Charities -- massive impact on charities. They'd have to have time to transition. Massive impact on home ownership, real estate. Massive impact on state and local governments; they would have to find a way to transition. So if you wanted to do it, they'd have to present me with a very long transition to it. And then, then you'd have the question, "Is there a way in which you would not make it regressive?" Because a value-added tax, a consumer tax, hurts poor and middle-class

people more... (groans from the audience)... well, you'd have to show me that, at least that's my experience with it... The reality is I have real questions about whether it would be a realistic transition for our economy.