



NEW HAMPSHIRE CONFERENCE UNITED CHURCH OF CHRIST



A RESOLUTION OF CHRISTIAN WITNESS IN OPPOSITION TO AMENDING OUR STATE CONSTITUTION TO PROHIBIT TAXING INCOME

ADOPTED AUGUST 16, 2012 BY THE NHC-UCC CONFERENCE COUNCIL

For more information, contact: NH UCC Conference Minister Gary Schulte, 603-225-6647, gschulte@nhcucc.org – or contact John M. Gregory-Davis, Co-Pastor, Meriden Congregational Church, 603-469-3235, john@meridenucc.org

SUMMARY

This resolution calls upon the New Hampshire Conference of the United Church of Christ to speak publicly and prophetically in opposition amending the NH state constitution so as to permanently ban taxing income earned in our state.

BACKGROUND STATEMENT

As evidenced by actions taken at the 180th (1981), 193rd (1994), and 197th (1998) Annual Meetings, this Conference has a significant history of calling for securing adequate state revenue for public school funding through implementing a tax that is "fair, equitable, and broad based."

In 2002, the 201st Annual Meeting of the New Hampshire Conference of the United Church of Christ voted to adopt a resolution calling for "adoption of an income tax, based on ability to pay, to be used to meet the State's obligation to provide an adequate education to the schoolchildren of New Hampshire"

In 2007, General Synod 25 called upon the United Church of Christ in all its settings to "uphold the common good as a foundational ideal", and to "reclaim the imperative to share God's resources equitably and sustainably with all God's children"

In 2009, General Synod 26 called upon the United Church of Christ in all its settings to "draft and adopt an 'Economic Justice Covenant' ...with goals of inspiring members and organizing them to engage in actions that promote economic justice"

THE RESOLUTION

RATIONALE

WHEREAS, our Scriptures consistently call us to ensure the well-being of all God's people, e.g.:

- Manna in the wilderness, which offered enough to supply everyone's need, but could not be hoarded beyond such need (Exodus 3:16)

- Jesus’ assertion that much is required from those to whom much has been given (Luke 12:48)
- Paul’s observation that when anyone suffers, so do we all (1 Corinthians 12:26)
- Love for God as expressed through concern for each other (1 John 4:20-21), and

WHEREAS, the principle that taxation should be proportional to income is directly related to the religious convictions of those who wrote our state constitution; and

WHEREAS, the founders of the state of New Hampshire declared in 1784 that “*there shall be an equitable rule that every person shall be compelled to pay [taxes] in proportion to [their] income;*” and

WHEREAS, Adam Smith proclaimed in 1776 in *The Wealth of Nations* that “the subjects of every state ought to contribute toward the support of the government as nearly as possible in proportion to their respective abilities; that is in proportion to the revenue which they respectively enjoy under the protection of the state; and

WHEREAS, all economic life should be shaped by moral principles and values which protect and nurture the life and dignity of all, and serve the common good; and

WHEREAS, New Hampshire’s budget challenges stem more from insufficient revenue, than from excessive spending, despite New Hampshire having one of the highest per capita income levels in our nation; and

WHEREAS, amendments to our constitution should be rare and compelling with regard to basic principles and values, and constitutional scholars believe that this amendment will result in years of costly tax code litigation;

THEREFORE BE IT RESOLVED:

That the New Hampshire Conference of the United Church of Christ publicly declares its opposition to amending our state constitution so as to permanently ban taxing any income earned in our state.

BE IT FURTHER RESOLVED:

That the New Hampshire Conference of the United Church of Christ encourages local churches and their members actively to engage each other and their communities in opposing a constitutional ban on taxing income in our state, both through education and conversation among themselves and with other churches, as well as through letters to the editor and other ways of publicly urging a NO vote on this ballot question in November.