



THE  
AMERICAN  
CONSERVATIVE  
UNION



**March 15, 2021**

*Electronic Delivery*

The Honorable Tate Reeves, Governor of the State of Mississippi  
The Honorable Delbert Hosemann, Lieutenant Governor of the State of Mississippi  
The Honorable Philip Gunn, Speaker of the Mississippi House of Representatives  
Honorable Members of the Mississippi House and Senate

**Re: Income Tax Elimination**

Governor Reeves, Lt. Governor Hosemann, Speaker Gunn and Honorable Members of the Mississippi Legislature:

As Washington enacts dramatic spending increases, Mississippi has a unique opportunity to prove that conservative state-based tax and spending reform can work to improve the lives of its citizens. This moment should not be allowed to go to waste.

Mississippi can lead boldly in the elimination of the income tax, creating a more competitive environment that attracts new people and capital, increases productivity and grows the economy, and yields better, higher paying jobs.

Mississippi can also thoughtfully ensure that its tax reforms provide a sustainable base of support for its core government functions by implementing a strong fiscal rule that reasonably limits spending growth. It need not choose between good tax and fiscal policy.

These objectives will only be accomplished through careful deliberation, contribution and leadership from each of you. Working together, the Magnolia State can position itself to be competitive by ensuring that tax relief to Mississippi's working families is maximized and that the structure implemented will increase the predictability of the system, be broad-based and behavior neutral. The reform should result in a real reduction in taxes and should not be used to pick winners and losers within the tax code or penalize specific industries, including excise tax hikes against certain products.

The undersigned groups have decades of experience researching and offering guidance on tax and spending reforms focused on allowing citizens to keep and spend more of their earnings on their families, on their businesses and in their communities. We believe that if executed correctly, Mississippi can take a transformative leap forward, and to that end, stand ready, willing and able to share expertise and lend support to a unified effort.

Respectfully,



Grover Norquist  
President, Americans for Tax Reform



David Williams  
President, Taxpayers Protection Alliance



J. Kelley Williams  
Chairman, Bigger Pie Forum



Daniel Schneider  
Executive Director,  
The American Conservative Union



Joseph Bishop-Henchman  
Vice President of Policy & Litigation,  
National Taxpayers Union Foundation



Russ Latino  
President, Empower Mississippi