# **Biblical Resolution Concerning Graduated Income Tax C1403**

### **Preamble**

We the citizens of the Kingdom Congress\* in order to apply God's eternal principles, limit boundary violations, and empower legitimate stewardship, do hereby declare that a flat percentage tax\*, which cumulative effect shall not exceed the biblical tithe\*, may be levied upon personal gross income\* and business revenue\* and may be duly collected by civil authorities for the purpose of the common defense\*, the general welfare\*, payment of debts, and administrative expense of government. Therefore, we do decree and affirm the following resolution pertaining to Graduated Income Tax\*, effective immediately.

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### **Section1: Short Title**

Biblical Resolution\* Concerning Graduated Income Tax\*

### **Section 5: Definitions**

(Items followed by an \* are defined below)

- (a) Business revenue income that a company receives from its normal business activity usually from the sale of goods and services to customers, interest, royalties, or other fees; business income, in general
- (b) Charitable cases those persons who are unable to supply for themselves through honest labor, such as widows and orphans who have no family member to aid in their care, the physically or mentally handicapped, those who have undergone a disaster, and some indigent. Some persons may be in need of biblical charity for a short window of time until they can again care for their own estate
- (c) Citizens of the Kingdom Congress individuals who first and foremost are citizens of the Kingdom of God and, therefore, quality to vote as a member of the Kingdom Congress of Illinois by verifying their belief in an affirmation to the basic tenets of the Christian faith
- (d) Common defense creation of a military strategy in a nation to protect its citizens in case of any conflict with a foreign nation. Within the United States, all states come together and form a unified force funded by the federal government as opposed to each state working alone
- (e) Covetousness the emotion of strong desire that lusts after possessions that legally belong to another coupled with immoral and illegal deeds that attempt to deprive one's neighbor and his heirs of that which belongs in their family assets
- (f) Dominion Mandate God's commission to mankind, who was created in the image of God and given dominion over the created order, to take responsibility to manage the earth and to make the earth fruitful (Gen. 1:26-28)
- (g) Economic engineering the introduction into the market of artificial indicators by bureaucrats in an attempt to bend the market in the way they deem beneficial or expedient or in keeping with their ideologies
- (h) Entitlement a guarantee of access to something, such as a welfare benefit, established by legislation based upon the notion or belief that one has a right to some particular reward of benefit
- (i) Flat tax a system of taxation where one tax rate is applied to all income with no deductions or exemptions
- (j) General welfare –the sum total of social conditions which allow people, whether groups or individuals, to reach their fulfilment more completely and with less hindrances or obstacles

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- (k) Graduated income tax a tax where the tax rate increases as the taxable base amount increases; also applicable to adjustment of the tax base by using tax exemptions, tax credit, or selective taxation that creates progressive distribution effects
- (l) Increase that portion of a person's or a business' revenue that is advanced or enlarged due to the use of assets and labors
- (m)Just tax a flat percentage that is based upon increase and which does not equal or exceed the tithe
- (n) Personal gross income a person's total earnings from wages, investments, enterprises, and other ventures
- (o) Personal liberties freedom to act according to one's conscience under the stipulations of God's Word and under civil laws that do not contradict God's Word
- (p) Resolution a formal statement of opinion or determination adopted by the assembly of Kingdom Congress
- (q) Revenue the collective items or amounts of income of a person, a state, etc.; the return or yield from any kind of property, patent, service, etc.; income
- (r) Sales tax those taxes placed on the sales or lease of goods and services
- (s) Spheres those realms of diversified and specialized areas of labor through which men cooperate to fulfill the Dominion Mandate\* and which, for the purpose of Kingdom Congress, will be identified as Religion, Family, Education, Civil Government, Media, Arts and Entertainment, and Business
- (t) Taxation the power of the civil realm to place a fee upon citizens and businesses and to collect those monies to support government operations
- (u) Tithe God's covenant tax of the top ten percent of all increase on all assets

# Section 10: The Ten Commandments framework as concerning Graduated Income Tax\*:

Ex: 20:3, Commandment #1: "No other gods"

Ex. 20:12, Commandment #5: "Honor thy father and mother"

Ex. 20:15, Commandment #8: "Do not steal"

Ex. 20 17, Commandment #10: "Do not covet"

### **Section 15: Cooperation of the Spheres**

In the execution of the Dominion Mandate\*, humanity diversifies and specializes into spheres of cultural activity. Each sphere\* derives its authority and limitations from scripture. The four primary spheres that govern the issue of taxation\*, in general, and graduated income tax\*, specifically, are Civil, Family, Business, and Religion. The preeminent responsibility rests upon the Civil sphere to collect and administrate a just tax\*. The Family and Business realms are required to pay the levied tax. The Religious realm is mandated to inform and uphold the plumb line of biblical patterns.

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### Section 20: Duties, Powers, and Limitations

#### a) CIVIL GOVERNMENT

#### The Duties of Civil Government

(1) The duty of the Civil Government sphere is to ensure the free exercise of biblically-defined personal liberties\*, promote the general welfare\*, provide for the common defense\*, pay civil debt, and establish and enforce just taxation\* laws through legislative, executive, and judicial bodies.

#### The Powers of the Civil Government

- (1) The power of the Civil Government is derived from God to restrain lawlessness, guard against covetousness\*, and execute judgment against the lawbreaker (Rom. 13: 1-5; Ex. 18: 21).
- (2) The Civil realm is granted authority to collect and administrate a just tax\* and bring civil sanctions for non-compliance.
- (3) The Civil government is authorized to enact a temporary tax at the time of war (Ex. 30: 11-16).

#### The Limitations of Civil Government

The biblical limitation of the Civil Government sphere regarding graduated income tax\* mandates that the Government shall not:

- (1) Levy cumulative taxes in excess of God's tithe\*
- (2) Impose a graduated income tax\* in place of a flat tax\*
- (3) Pass laws that tax property, inheritance, or sales
- (4) Pass laws that exempt special interest groups or specific products
- (5) Impose sanctions beyond God's principle of the fifth part (20%) (Lev. 27: 31)
- (6) Pass laws and regulations\* that result in the redistribution\* of wealth which engenders covetousness\*

#### (b) FAMILY

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### The Duties of Family

(1) The duty of the Family is to steward capital, appoint and train heirs (Deut. 6:4-9; Prov. 22:6)), exercise the Dominion Mandate\* (Gen. 1:26-28), tithe\* (Malachi 3:10), pay just tax\*, and practice charity (Lev. 19:9,10).

### The Powers of the Family

- (1) The power of the family is derived from God in the original creation prototype found Genesis 1:27-28 and is supported throughout the entire Word of God, as well as Commandments #5, #6, #7, and #10.
- (2) The family is granted legal jurisdiction over the administration of the family capital.
- (3) The family is granted authority to train legal heirs to manage the family assets and inheritance.
- (4) The family, or the individuals that comprise family units, are authorized to elect representatives who will legislate and govern just taxation\* laws and prudent fiscal policies.

#### The Limitations of the Family

The biblical limitations of the Family sphere regarding taxation\* mandates that the Family shall not:

- (1) Withhold the tax
- (2) Withhold the tithe\*
- (3) Join together for a collective vote effecting the distribution of wealth
- (4) Steal from the tax through fraudulent or dishonest practices

### (c) BUSINESS

#### The Duties of Business

- (1) The duty of business is to operate within the organized systems of men's labors, time and assets for the production, distribution and consumption of material goods and the methodology by which men exchange those commodities in the context of society (Ps. 128:2; Jn. 4:38).
- (2) The duty of business is to pay tax on the revenue\*.

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### The Powers of Business

- (1) Business is empowered with jurisdiction over the administration of its capital within the context of moral and civil laws.
- (2) Business has the authority to operate without the imposition of economic engineering\* in the form of graduated tax\* laws, disproportionate levies, and paid subsidies, or tax exemptions.
- (3) Business has the power to take risks and reap the consequences of increase or loss without adjustments to taxable income.

### The Limitations of Business

The biblical limitations of the Business sphere regarding taxation\* mandates that the businesses shall not:

- (1) Practice fraudulent reporting of revenue\*
- (2) Lobby the civil rulers to enact laws with the intent of effecting economic engineering\*
- (3) Withhold the tax

#### (d) RELIGION

#### The Duties of Religion

- (1) The duty of the Religion sphere is to restore man to the responsibility, power, and authority that God originally entrusted to Adam and again made accessible to man by the redemptive work of Christ through preaching, teaching, and discipleship.
- (2) Religion searches out and communicates the truth of scripture, thus providing the pillar and ground of truth for all private practices and public policies (I Tim. 3:15).
- (3) The duty of Religion is to protect the integrity of and promote the knowledge of the commandments of God.
- (4) Religion is to establish and administrate charitable organizations.

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### The Powers of Religion

- (1) The power of Religion comes from covenantal rights and responsibilities activated by proper use of the name of Jesus (Phil. 2:10; Col. 3:17; Acts 4:18; 19:13-17).
- (2) Religion has the authority to release the Word of God on the earth in conjunction with God's will in heaven with the promise that the immutable Word will bring about God's purposes (Is. 55:11; Heb. 4:12).
- (3) Religion has the commission to declare illegal all activities contrary to God's will and proclaim as allowable those actions in harmony with God's precepts without fear or regard of civil retribution and societal persecution (Matt. 16:19; 18:18; Acts 5:27-29).
- (4) Appointed representatives for Religion have the authority receive and distribute the tithe\* (Mal. 3:10; Deut. 12:1; 14:22-25).
- (5) Appointed representative for Religion may also receive, manage, and distribute freewill offerings, which are those extra gifts to be used in the service of God or to help in charitable deeds, of any amount that is determined by the giver and free of any mandates or authoritative commands from religious authorities (Ex. 25:1-8; II Cor. 9: 1-15).

#### The Limitations of Religion

The biblical limitation of Religion regarding taxation\* mandates that Religion shall not:

- (1) Change the value of the portion due to God, which is the tithe\*
- (2) Withhold tax if civil government levies a tax upon the church
- (3) Abdicate ecclesiastical responsibilities to the civil realm for biblically-defined charitable cases\*
- (4) Seek to escape from the responsibility to shine the light of God's truth and to function to preserve the integrity of society by the proclamation of that truth nor shall Religion adopt any mentality, which stands diametrically opposed to the dominion mandate\* (Matt. 5:13-16)

# Section 25: Applicability

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The principles contained within this resolution apply specifically to the Civil, Family, Business and Religion spheres, and, in general, to each individual's interest who generates taxable revenue\*.

### **Section 30: Sanctions**

### (a) CIVIL

### **Negative Sanctions**

- (1) Establishing a percentage tax above the tithe\* may result in:
  - Economic hardship on citizens
  - Reduced productivity
  - Loss of respect for scarcity of economic resources and thus thrift
  - Fostering of waste, fraud, and excess in civil policies and practices
  - Perpetual slaves of the populace through entitlement\* programs that give handouts and make the citizens dependent upon the government rather than upon self-discipline, hard labor, and ingenuity
- (2) Establishing a graduated income tax\* rooted in covetousness\* adopts fiscal policies that result in:
  - Redistribution\* of wealth
  - A covetous society
  - Economic engineering\*
  - Disincentive for productivity
  - Robbing from legitimate heirs
  - Rewarding the slothful
  - Sheltering society from the tutorial aspects of sowing and reaping
- (3) Claiming sovereign rights that belong to God (Commandment #1) may result in:
  - Inversion of the role of God and man
  - Corrupted covenant with God
  - The sanctions of scripture (Rom. 1:18)
- (4) Usurping legitimate family rights and responsibilities (Commandment #5) and replacing them with pseudo family claims may result in:
  - Displacing the parent's role of laying up the inheritance and training up heirs
  - Attempting to claim the fiscal honor due to parents from heirs by high levels of taxation\*
  - Breaking down of the family unit that serves the vital role as the basic building block of society

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### **Positive Sanctions**

- (1) When the civil realm creates just taxation\* laws, the citizens:
  - Enjoy an increased measure of security from theft, thus peace and harmony is more prevalent (Prov. 29:2; I Kings 12)
  - Retain the majority of the fruit of their labor from which to build generational wealth and to engage in acts of charity
- (2) When the civil realm deals justly and biblically with its fiscal policies, the nation:
  - Will experience economic stability that will have an impact upon other nations and will promote that nation to international prominence in both business and banking practices (Deut. 28:12-13)
  - Will have longevity upon the land both in its ability to occupy its territory without fear of foreign invasion and in its ability to remain free of fiscal indebtedness, thus servitude, to foreign creditors (Ex. 20:12; Deut. 4:23-26; II Chron. 6:31; Prov. 22:7)

#### (b) FAMILY

#### **Negative Sanctions**

- (1) A family that fails to steward its capital and train its heirs in biblical fiscal principles may:
  - Reap financial hardship and fiscal loss
  - Fail to successfully transfer generational wealth through inheritance
  - Be subject to God's sanction to cut off the ungodly in the 3<sup>rd</sup> or 4<sup>th</sup> generation (Ex. 34:7; Num. 14:18)
- (2) A family that fails to pay the tithe\* and the tax may:
  - Incur God's judgment of economic want and lack of protection (Mal.3:8-9)
  - Be subject to civil sanctions due to tax evasion and/or tax fraud

### **Positive Sanctions**

- (1) Biblical stewardship of assets and proper preparation of heirs my yield:
  - Protection and blessing promised to those who activate the covenant through the tithe\*
  - Reward from God for charitable deeds (Prov. 19:17)
  - Economic blessings (Deut. 28:1-14)
  - Heirs that honor their parents and follow the Lord
  - Peace and freedom from civil sanctions for following the laws

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### (c) BUSINESS

### **Negative Sanctions**

- (1) Businesses that fail to tithe\* and pay taxes may:
  - Forfeit the blessing of God
  - Incur wrath from the state
- (2) Businesses that manipulate tax structures or seek to form unjust leagues with the civil rulers for financial advantage may:
  - Incur the judgment that God places upon rulers who take counsel together to establish unrighteous leagues (Ps. 2:1-4)
  - Run the risk of their deeds coming to public exposure and censorship (Lk. 12:13; Esther 7:1-6)

#### **Positive Sanctions**

- (1) Practicing biblical principles of tithing and taxation\* may cause:
  - Increased productivity as God blesses the works of their hands (Deut. 14:22-29)
  - Decrease in forfeiture of assets or fiscal loss (Joshua 1:8; Job 8:6-7)
- (2) Just taxation\* legislated by the civil authorities may:
  - Free business assets for research and development
  - Encourage risk taking for new business endeavors
  - Support the execution of the dominion mandate\*
  - Fee capital to be paid in wages and benefits
  - Limit the power of the civil realm to execute economic engineering\*

#### (d) RELIGION

### **Negative Sanctions**

- (1) Religion that forfeits its responsibility to develop and support charitable institutions because of the tax-funded usurpation by the civil realm into the arena of charity may:
  - Fail in its God-given assignment to do the works of Christ (Matt. 25:35-46; Is. 58:6-7; Prov. 25:20-22; Lk. 10:29-37)
  - May forfeit its place of influence in the earth, which might cause it to suffer subjugation by the ungodly (Mt. 5:13)
- (2) Religion that fails to communicate the truth of God's Word and the righteous application of the Word for fear of its tax deductible status may:

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- Fail in its assignment to be the pillar and ground of truth (I Tim.3:15)
- Enter into leagues with the civil realm against the works of God (Jn. 19:15)
- Fail to reprove corrupt works (Rom. 13:12; Eph. 5:11)

### **Positive Sanctions**

- (1) Religion that keeps the commandments and functions as the pillar and ground of truth may:
  - Produce disciples who will tithe\* and influence culture with kingdom economic policies
  - Provide a plum line for public policies and sound civil taxation\* laws
- (2) Sound biblical teachings will help in formation of godly families that can:
  - Build a strong voting block to effect legislative change in taxation\* laws
  - Support the church through tithes\* and offerings
  - Support the civil realm through taxes and sound business practices
  - Support the social realm through charitable deeds