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## Notable & Quotable

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*From testimony by Richard W. Rahn of the Business Leadership Council before a Joint Economic Committee hearing on the flat tax, May 17:*

The income tax is increasingly dysfunctional and needs to be replaced. . . . The ... statisticians have demanded that the replacement tax bring in as much revenue as the existing income tax on a static basis. Too many of the replacement tax advocates have acquiesced to this demand, which puts them in an almost impossible political position, because the replacement tax under these conditions merely shifts the tax burden, thus creating a whole new set of winners and losers. The losers will always be more vocal than the winners, and hence fundamental reform becomes a political impossibility.