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**By Congressman Charles F. Bass
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While it is impossible to predict what New Hampshire's weather will be like in mid-April, one thing that is certain every year is tax day. And now that this annual ritual has passed, I challenge anyone to find one working family or taxpayer that finished filing their tax return and said, "That was simple and fair."

The truth is our tax code is not simple, it is not fair, and it is broken. It is filled with unnecessary loopholes and deductions. It is loaded with complex rules and regulations that make filing your taxes an arduous process, and it is filled with uncertainty as rates and rules change depending on what provisions are set to expire. Our tax code is in desperate need of reform and we need to move past the partisan rhetoric and political gimmicks and get down to business.

Admittedly, the tax code has never been a particularly quick read. But, when the income tax was established in 1913, the tax code could have fit on a 'mere' 400 pages. Printing today's code and its 3.8 million words would generate over 70,000 pages. For individuals and families, this tangled web of a tax code can be overwhelming. Not only does the complexity of our tax code require extra time and resources to comply with, it leads to far too many winners and losers.

In addition to making the tax code easier to understand, another reason we need tax reform now is the very real fact is that we are facing a fiscal cliff in which New Hampshire and every American taxpayer will experience the largest tax increase in its history at the end of this year.

At the end of 2012, income taxes will rise for every single taxpayer in our country. The child tax credit, expansions to the earned income tax credit, and marriage penalty relief will disappear. The estate tax and taxes on capital gains and dividends will increase. The temporary payroll tax holiday will expire and the Alternative Minimum Tax will impact 31 million middle class Americans. If we do nothing, the total cost for taxpayers will be nearly \$5 trillion. It is a daunting challenge that we face, but one I believe can be overcome with bold ideas and by working together in a bipartisan manner to find solutions.

One solution I helped author is a budget framework based on the Simpson-Bowles deficit reduction committee recommendations. This plan, endorsed by former Republican Senator Alan Simpson and former Clinton Chief of Staff Erskine Bowles, would cut the deficit by more than \$4 trillion over ten years by reducing government spending by \$3 trillion and generating \$1.1 trillion in new revenues through comprehensive tax reform. The Simpson-Bowles framework achieves this by calling for the elimination of loopholes and deductions that tend to favor upper-income taxpayers. By broadening the base in this way, in addition to generating more revenue, the plan would simultaneously lower individual and corporate tax rates across the board, with the top rate reduced to between 23 and 29 percent.

Taxes are too high, too complicated, and too unfair. The base needs to be broadened, the tax

code needs to be simplified, and loopholes need to be closed. Comprehensive tax reform has the ability to lower tax rates, generate revenue, reduce the deficit, stimulate economic growth, and ensure American companies can compete in the global marketplace. It will take political courage and working on a bipartisan basis for Congress to address this challenge, but it is one that must be met. I am committed to achieving this goal and helping make tax day easier to navigate for all taxpayers.

Congressman Charles F. Bass represents New Hampshire's Second District in Congress and serves on the House Energy and Commerce Committee. You can contact him at <http://bass.house.gov>.