

# RESOLUTION ON TAXATION WITHOUT REPRESENTATION

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**WHEREAS**, the United States of America was founded upon the principle that **governments derive their just powers from the consent of the governed**; and

**WHEREAS**, among the principal grievances set forth in the Declaration of Independence was the imposition of taxes by a government in which the people being taxed lacked meaningful representation; and

**WHEREAS**, the principle of “No Taxation Without Representation” has become one of the foundational doctrines of American self-government and constitutional liberty; and

**WHEREAS**, the citizens of Utah have long expected that the authority to tax should be exercised only by governing bodies that are directly accountable to the people through regular elections; and

**WHEREAS**, in recent decades Utah has seen the growth of various special districts, conservancy districts, infrastructure districts, and other quasi-governmental entities that possess authority to levy taxes, assessments, or other compulsory charges upon property owners; and whose governing boards may be appointed rather than directly elected by the citizens subject to their taxing authority; and

**WHEREAS**, while such entities may serve legitimate governmental purposes, the exercise of taxing authority by boards that are not directly elected by the people diminishes public accountability and weakens a principle that has been central to American government since our nation’s founding; and

**WHEREAS**, direct electoral accountability provides taxpayers with the ability to reward or remove those who exercise the power of taxation and thereby serves as an essential safeguard against excessive taxation and government overreach; and

**WHEREAS**, the Utah Republican Party has consistently supported limited government, individual liberty, taxpayer protections, and government accountability;

**NOW, THEREFORE, BE IT RESOLVED** that the Utah Republican Party State Central Committee reaffirms the enduring American principle that the power to tax should be exercised only by governing bodies that are directly elected by the people subject to those taxes; and

**BE IT FURTHER RESOLVED** that the Utah Republican Party calls upon the Utah Legislature to undertake a comprehensive review of all governmental entities possessing taxing authority and to identify those entities whose governing boards are not directly elected by the voters; and

**BE IT FURTHER RESOLVED** that the Utah Republican Party calls upon the Utah Legislature to submit to the people of Utah a constitutional amendment providing that, except as otherwise required by federal law, the authority to levy taxes upon the people or their property shall be reserved to governmental entities whose governing bodies are directly elected by the qualified voters subject to such taxation; and

**BE IT FURTHER RESOLVED** that any transition to such a system should be accomplished in an orderly manner that preserves essential public services while restoring direct accountability to Utah taxpayers; and

**BE IT FINALLY RESOLVED** that, as we commemorate the anniversary of our nation's independence, we recommit ourselves to the principles that inspired the American Revolution and affirm that taxation and representation should remain inseparable in a free society.

**Sponsor:** Mac Sims, Utah County

**Co-Sponsors:** Cristy Henshaw, Utah County; Melanie Mortensen, Davis County; Kim DelGrosso, Utah County; Marilyn Momeny, Utah County; Elaine Augustine, Utah County; Cindy Cossairt, Wasatch County; Tammy Flake, Utah County; Otto Krauss, Weber County, Wendy Hart, Utah County; June Rigby, Utah County; Bruce Williams, Salt Lake County; Michael Parker, Washington County;