

Resolutions and Proposed Amendments for September 29

For consideration during the WebEx session beginning 7:00am DC time.

Resolution for simplified tax filing for Americans abroad who simply don't owe any U.S. income tax

Proposed by Ed Ungar (DA-Canada) and supported by Giles Hoga, Julie Buchanan, Adrienne Jones, Marc Seltzer, and Steve Nardi, all of DA-Canada.

Whereas numerous Americans residing outside of the United States do not earn enough money in any given year to owe even one cent in U.S. federal or state income taxes;

Whereas the experience of Democrats Abroad leads us to estimate that the overwhelming majority of Americans living abroad have incomes below the current tax payment threshold.

Whereas compliance with current U.S. tax filing requirements are, at present, excessively complicated, requiring specialized accounting services that often can run into thousands of dollars;

Whereas the present system, for these overseas tax filers, while not raising a cent for the U.S. Treasury, in effect, functions as a work enhancement program for foreign accountants;

Whereas most middle and lower income tax filers residing within the U.S. can reasonably look forward to receiving tax refunds and/or tax credits while their counterparts outside the U.S. can only look forward to personally funding the foreign accountants job enhancement program;

Whereas this complicated and costly tax filing process discourages many U.S. citizens abroad from filing in the first place;

Therefore Democrats Abroad strongly recommends either by IRS regulation or by a change in U.S. tax law that:

Be it Resolved that: All Americans living outside the U.S who have not earned enough to be liable for a single cent of U.S. tax simply sign a one-sentence declaration to the IRS to that effect.

Be it resolved that: This declaration will be available on an easily accessible web site as well as in every U.S. embassy and consulate. It can also be handwritten, or printed from a computer.

Be it resolved that: This declaration will be accompanied by a tax return or tax assessment from the country of residence to confirm the annual income for the appropriate year of the American citizen.

Be it resolved that: This will be entirely optional with no actual or implied penalty if an American citizen chooses not to exercise this option.

Proposed Amendment to the Resolution for simplified tax filing for Americans abroad who simply don't owe any U.S. income tax

Proposed by Rick Wicks (DA-Sweden) and adapted by the DPCA Resolutions Committee.

Delete all WHEREAS clauses and replace with the following single WHEREAS clause:

WHEREAS compliance with U.S. tax filing requirements is complicated, requiring specialized accounting services that can cost thousands of dollars, thus discouraging many Americans from filing even when, as is usually the case, they owe no U.S. federal or state tax;

Replace the first two RESOLVED clauses with:

BE IT RESOLVED that Americans abroad who owe no U.S. federal or state tax should have the option of simply submitting a one-sentence declaration to the IRS to that effect, accompanied by a tax return or tax assessment from their country of residence confirming their income and taxes paid; and

BE IT FURTHER RESOLVED that this declaration can be handwritten or printed and should be easily accessible both on the IRS website and at every U.S. embassy and consulate.

And finally, delete the last two RESOLVED clauses.

Resolution in favor of equal civil rights for Americans living in territories of the United States

Proposed by Katie Solon (International Chair), Orlando Vidal (International Counsel), and Will Bakker (DA-Luxembourg).

WHEREAS Democrats Abroad consistently stands in favor of easily accessible voting for all, fair representation of U.S. citizens, and equal treatment before the law; and

WHEREAS the 2012 Platform of Democrats Abroad recognizes the implications of our ideals through our support of Congressional representation for the residents of the District of Columbia; and

WHEREAS the 2012 Platform of Democrats Abroad already recognizes the implications of our ideals through our support of the right of residents of the U.S. Commonwealth of Puerto Rico to vote for president without prejudice to their future independence or statehood; and

WHEREAS the We The People Project calls for the 5 million Americans living in U.S. territories and the District of Columbia to be treated as full and equal citizens through equal representation; and

WHEREAS the legal basis for continued discrimination against Americans in U.S. territories relies on outmoded and shameful precedents like the *Insular Cases*; and

WHEREAS the lack of Federal representation has documented and profound effects on the Americans living in U.S. territories, particularly in the provisioning of services like medical care for veterans.

BE IT RESOLVED, that Democrats Abroad supports:

- the recognition of the 14th Amendment's provision of birthright citizenship and designation as "natural born citizens" for all persons born in U.S. territories, including American Samoa; and
- the enfranchisement of the more than four million Americans living in U.S. territories in the General Election of the President of the United States; and
- the ongoing work to make voting Congressional representation available as a democratically chosen possibility for Americans living in U.S. Territories.

BE IT FURTHER RESOLVED, that Democrats Abroad will stand together with our fellow Americans residing in U.S. territories to promote fair representation, voting rights, and equal treatment under U.S. law for citizens in every U.S. state and territory, and all over the world.

Resolution to increase opportunities and reduce confusion in bidding for Global Meetings

Proposed by Katie Solon (International Chair), Ken Sherman (International Vice-Chair), and Will Bakker (DA-Luxembourg).

WHEREAS the attendance of Global Meetings has been expanded and enhanced by the use of videoconferencing technology over the past eight years; and

WHEREAS the costs of travel remain high while our leadership continues to develop more diversity in lifestyles, career commitments, and economic means; and

WHEREAS the commitment to host a Global Meeting is ever more challenging due to increasing attendance, technological requirements, and the imperative to keep meetings as affordable as possible to all Democrats living abroad; and

WHEREAS the 2008 *Standing Resolution on Global Meetings of the Democratic Party Committee Abroad in Every Region* has created confusion in the bidding process and unnecessarily limited the options available for Global Meetings; and

WHEREAS the benefits of holding Global Meetings frequently in Washington, DC have become more clear over the past eight years;

BE IT RESOLVED, that the Democratic Party Committee Abroad (DPCA) rescinds the *Standing Resolution on Global Meetings of the Democratic Party Committee Abroad in Every Region* of November 2008; and

BE IT FURTHER RESOLVED that the DPCA re-affirms the original statement "that DPCA members from every region share in the commitment to attend all global meetings"; and

BE IT FURTHER RESOLVED that the DPCA sets itself a non-binding goal to hold at least one global meeting in each region during the course of each eight-year cycle, beginning with 2016.

Proposed Amendment to the Resolution to increase opportunities and reduce confusion in bidding for Global Meetings

Proposed by Rick Wicks (DA-Sweden) and adapted by the DPCA Resolutions Committee.

Delete the last two RESOLVED clauses, leaving only the following RESOLVED clause:

BE IT RESOLVED that the Democratic Party Committee Abroad (DPCA) rescinds the 2008 *Standing Resolution on Global Meetings of the DPCA in Every Region*.

Resolution in support of making Election Day a nation-wide public holiday

Proposed by John Boyd (DA-Philippines) and Carmelan Polce (DA Lion City).

WHEREAS every U.S. citizen should exercise his or her responsibility to vote in federal elections;

WHEREAS many of those who work on federal election days are unable to vote because of employment obligations;

WHEREAS Constitutional amendments dealing with the right to vote including the 15th (right of citizens to vote), 19th (women's right to vote), 24th (no poll tax), and 26th (citizens 18 years or older have the right to vote) support legislation that facilitates this right to vote;

BE IT RESOLVED that Democrats Abroad recommends that Congress enact legislation that federal general election day be designated a national holiday.

Proposed Amendment to the Resolution in support of making Election Day a nation-wide public holiday

Proposed by Rick Wicks (DA-Sweden) and adapted by the DPCA Resolutions Committee.

Strike the following words from the first WHEREAS clause: “in federal elections”.

Add the idea of paid time off to vote to the RESOLVED clause, along with minor textual changes, so that it reads:

BE IT RESOLVED that Democrats Abroad asks Congress to enact legislation that federal election day be designated a national holiday and stipulating that those who work that day must be granted paid time off to vote.

Resolution in support of efforts to minimise and challenge political gerrymanders

Proposed by John Boyd (DA-Philippines) and Carmelan Polce (DA Lion City).

WHEREAS the long tradition of open, wide-spread and unchallenged use of political gerrymanders has been shown to skew the democratic process in many states;

WHEREAS, in some states, political parties control redistricting after each national census;

WHEREAS, the political party in power in these states can use its position to draw the boundaries of congressional districts to enhance its majority and/or ensure favorable election returns so that certain politicians can hang on to office;

WHEREAS, without a proper basis for striking down political gerrymanders structured in the naked pursuit of partisan strength, we enable and condone the violation of a state's duty to govern impartially;

BE IT RESOLVED that Democrats Abroad deplores all political gerrymandering, appeals to such states to put a stop to this practice and supports a Constitutional amendment to protect the rights of citizens to challenge political gerrymanders that result in a minority of voters electing a majority of representatives to the House of Representatives.

Proposed Amendment to the Resolution in support of efforts to minimise and challenge political gerrymanders

Proposed by Rick Wicks (DA-Sweden) and adapted by the DPCA Resolutions Committee.

Specify that citizens' challenges are "in court" in the RESOLVED clause, along with minor textual changes, so that it reads:

BE IT RESOLVED that Democrats Abroad deplores political gerrymandering, appeals to states to stop to it, and supports a Constitutional amendment to protect the rights of citizens to challenge it in court.

Resolution to Establish a Residence-Based Taxation Task Force

Proposed by Maureen Harwood (DA-Canada), Ken Sherman (DA-Canada), and Steve Nardi (DA-Canada).

WHEREAS the US is the world's only nation (besides Eritrea) that imposes Citizenship-based Taxation (**CBT**), requiring filing two annual tax returns that attempt to reconcile complex tax codes of differing nations;

WHEREAS these problems are only partially and inadequately addressed by *IRS Section 911 Earned Income Exemption* and various tax treaties;

WHEREAS discontent among overseas Americans with the onerous, excessive and unreasonable demands of **Citizenship-Based Taxation** has worsened exponentially in recent years to the point where taxation is now THE hot button issue for Americans residing abroad;

WHEREAS support for **Residence-based Taxation (RBT)** has been enshrined in the DPCA Party Platform since 2004, with expanded versions of the RBT Resolution appearing in the 2008 and 2012 Platforms under the umbrella argument of **Fairness in Taxation**;

WHEREAS other overseas US citizens groups - American Citizens Abroad (ACA), Association of Americans Resident Overseas (AARO), Federation of American Women's Clubs Overseas (FAWCO), and FAWCO Alumni (FAUSA) - are actively and publicly lobbying for **Residence-Based-Taxation**;

WHEREAS **Residence-Based Taxation** forms part of the discussion on US Tax Code reform currently taking place in the Senate Finance Committee and other Congressional bodies;

WHEREAS The Republican National Committee in August 2014 unanimously passed a Resolution calling for **Residence-Based-Taxation**;

BE IT RESOLVED that Democrats Abroad establish a **Residence-Based Taxation Task Force** to develop strategies to lobby Congress, including mobilizing the membership by a referendum at the Global meeting;

BE IT FURTHER RESOLVED that this **RBT** Task Force will work in coordination with the FATCA Task Force to ensure parallel support for both group objectives.

Resolution to Strengthen Diplomacy

Proposed by Merrill Oates on behalf of DA-Hungary.

Whereas, the United States is currently faced with significant global diplomatic challenges as we seek to strengthen America's leadership in the world;

Whereas, there are specific countries where the insidious erosion of human rights are a constant threat to liberty and international peace and which demand the highest level of diplomatic expertise;

Whereas, Democrats Abroad recognizes that the best interests of diplomacy are served by Presidential appointees who have had direct experience with the country and with its leadership, people, and cultures in which they have been asked to serve;

Now, therefore, BE IT RESOLVED that Democrats Abroad urges the Obama Administration and all future Administrations to ensure that only the most qualified candidates for diplomatic assignments will be considered for critical posts; and

BE IT FURTHER RESOLVED that Democrats Abroad considers the appointment of the most qualified Presidential appointees to the diplomatic corps to be crucial in order to advance persuasively our message of democracy, security, respect for human rights, freedom, and economic opportunity for all.