ABSTRACT

Taxes are the price of living in a civilized society and no one disputes the right of the federal government to tax income. However, the federal tax code may have become so complicated that it is unconstitutionally vague. A law is unconstitutionally vague when a person of ordinary intelligence cannot determine what is required of him or her. Most, but not all of the laws that have been declared unconstitutionally vague are criminal in nature. There is also a presumption that laws are constitutional and that presumption can only be rebutted by clear and convincing evidence. Further, there is a compelling state interest in upholding the tax code to provide funds for national defense, public health, public safety and infrastructure. Such a compelling state interest is always considered when individual rights are burdened. Never the less, there is a broad and deep body of evidence that the tax code is so complex that it is unconstitutionally vague.