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### President Obama Channels Ferris Bueller With Executive Action On Taxes

President Obama and his Treasury Secretary Jack Lew have been getting some cheeky mail lately, reminding them that only *Congress* has the power to lay and collect taxes. Some of it is from Congress, pointing out this basic constitutional law. Congress alone has this power, one letter opens. How inconvenient!

Ever since the President's Press Secretary Josh Earnest said Mr. Obama is ["very interested" in raising taxes through executive action](#), there is worry. Just how far he will go? Following his controversial immigration 'reform,' Mr. Obama may make executive forays into other areas, and the ["very interested" in raising taxes](#) remark seems a virtual challenge.

In response, House Ways & Means Committee Chair Paul Ryan (R-WI) and Senate Finance Committee Chair Orrin Hatch (R-UT) sent a [joint letter](#) to Treasury Secretary Jack Lew to work with Congress on tax reforms. Forget unilateral action, it pleads. Sen. Bernie Sanders (I-VT) was the first to urge the President to fix numerous tax provisions without Congress. Let's raise over \$100 billion in taxes, he advocated in [this letter](#).



Apart from raising rather outsize separation of powers questions, Mr. Obama's foray into executive action is already proving to be expensive. The Congressional Budget Office says Mr. Obama's executive immigration action alone [will increase federal deficits by \\$8.8 billion over the next ten years](#). Maybe some unilateral tax hikes are supposed to help with that?

It hardly seems an excuse. In a letter to the President, Rep. Vern Buchanan (R-FL) reminded that, "we have a document called the United States Constitution that clearly spells out which branch of government has the authority to "lay and collect taxes," — and it is the Congress — not the President." Rep. Buchanan sent a copy of the letter to Secretary of the Treasury Jacob Lew.

It is at least indelicate to be saying this to a sitting president. But is it necessary? Mr. Obama was a professor of *Constitutional* law. Tax laws are passed by Congress and administered by the IRS and Treasury Department. It is true that the precise line between administering *existing* taxes and forging new ones can become blurred. For his part, Sen. Sanders claims the goal would be closing corporate tax loopholes, rather than implementing new taxes.

Yet this the President could see it differently. Look at immigration. Moreover, there are many [tax hikes](#) in the President's budget. Everyone knows they are unlikely to be passed by a Republican-controlled Congress. That may cause Mr. Obama to feel justified in rolling up his sleeves—not to work with Congress—but to start signing himself.

According to Press Secretary Earnest, "the president has asked his team to examine the array of executive authorities that are available to him to try to make progress on his goals. So I am not in a position to talk in any detail at this point, but the President is very interested in this avenue generally." President Obama likes to raise taxes and to enact new ones, as his budget makes clear.

It is worth asking what from President Obama's budget might be considered. There are many [tax proposals in his budget](#). The election of a Republican Congress *should* preclude these and other proposed tax changes. But if President Obama can give work permits, Social Security numbers, and drivers' licenses to approximately 4 million undocumented people, who knows.

[Ferris Bueller's Day Off](#) follows Matthew Broderick skipping school, cleverly avoiding parents, his school principal, and his sister, doing just what he wants. John Hughes wrote the screenplay in a week, shot the movie for \$5.8 million, and it was a top grossing film in 1986. In 2014, it was selected by the National Film Registry as culturally, historically or aesthetically significant. Will President Obama's tax moves be too?

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