with a Senate amendment thereto and concur in the Senate amendment.

The SPEAKER pro tempore (Mr. FORBES). The Chair does not recognize the gentleman from California at this time for that purpose.

□ 2145

SPECIAL ORDERS

The SPEAKER pro tempore (Mr. FORBES). Under the Speaker's announced policy of May 12, 1995, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Illinois [Mrs. COLLINS] is recognized for 5 minutes.

[Mrs. COLLINS of Illinois addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. SAXTON] is recognized for 5 minutes.

[Mr. SAXTON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania [Mr. KLINK] is recognized for 5 minutes.

[Mr. KLINK addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana [Mr. BURTON] is recognized for 5 minutes.

[Mr. BURTON of Indiana addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. PALLONE] is recognized for 5 minutes.

[Mr. PALLONE addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana [Mr. MCINTOSH] is recognized for 5 minutes.

[Mr. MCINTOSH addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Texas [Ms. JACKSON-LEE] is recognized for 5 minutes.

[Ms. JACKSON-LEE of Texas addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida [Mr. FOLEY] is recognized for 5 minutes.

[Mr. FOLEY addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Massachusetts [Mr. TORKILDSEN] is recognized for 5 minutes.

[Mr. TORKILDSEN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Califormia [Mr. DREIER] is recognized for 5 minutes.

[Mr. DREIER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia [Mr. NORWOOD] is recognized for 5 minutes.

[Mr. NORWOOD addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

MIDDLE CLASS TAX RELIEF: REDUCE THE BEER TAX

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania [Mr. ENGLISH] is recognized for 5 minutes.

Mr. Speaker, I represent part of Western Pennsylvania, a region which gave rise to the Whiskey Rebellion, one of America's first tax revolts. Today, working families in our area face a higher tax burden than ever before—So I am pleased to introduce today information that provides strong support for H.R. 3817, a bill to provide meaningful tax relief to average Americans.

If enacted, this bill will eliminate the $1.7 billion federal tax increase imposed on more than 80 million American beer drinkers since 1990. And with good reason.

Most working Americans have little conception of the level at which they are taxed. Certainly, average men and women know that they pay a personal income tax and the FICA tax and they probably notice the state sales tax that is levied on many of the products they buy. But these taxes are only the tip of the iceberg. It's important that average Americans understand how much of the total tax burden they bear is invisible to them. I am talking about hidden taxes that are buried in the purchase price of products ranging from beer to bread to gasoline. Because they are concealed, these taxes engender little opposition from the taxpayers. But they contribute tangibly to the cost of living for hardworking Americans.

It is particularly appropriate to look at beer because the weight of an unfair tax system is heaviest on average Americans when they lift a cold one. The hidden taxes on beer are exceptionally high, and they fall overwhelmingly on average Americans who are already doing more than their fair share to support the government.

To fully understand how heavily beer drinkers are taxed, I submit to this body a powerful study completed by the economic research firm DRI/McGraw Hill. According to this analysis, taxes represent fully 43 percent of the retail price of beer. This astonishing conclusion is arrived at by tabulating federal and state excise taxes, state and local sales taxes, taxes on corporate and personal earnings, in fact, of all the taxes that go into a bottle or can of beer. Not just the taxes people see but all the taxes.

The beer tax is an excellent example of how unseen taxes—taxes that don't require government to be as accountable to the public—can lead to a misallocation of the tax burden across our society. To appreciate this, I ask you to remember the circumstances under which the federal excise tax on beer was raised in 1990.

That year, Congress imposed a tax increase not only on beer but also on luxury items. Persons purchasing luxury automobiles would have to pay more—as would those buying yachts, private airplanes, furs and jewelry.

While I do not like hidden taxes or tax increases, I understand the symmetry of a tax policy that says, ''If we're going to impose a discriminatory tax on beer drinkers * * * let's do the same for yachtsmen.'' After all, nearly two-thirds of the beer consumed in the U.S. is purchased by households earning $45,000 a year or less.

But, look what has happened since the 1990 tax package was passed. The tax on yacht owners has been repealed. So has the tax on private airplanes. And so has the tax on people buying jewelry and furs. In fact, only the tax on luxury autos remain—and, a few weeks ago, we voted to phase out that provision.

In each case, the rationale offered for removing these luxury taxes on unemployment. But that same logic applies to beer. In fact, the beer tax increase eliminated tens of thousands of jobs—an impact that dwarfs that of all the luxury taxes, combined.

Mr. Speaker, I suggest that the hidden nature of the beer tax increase contributed directly to this unfortunate outcome. If hardworking, average Americans knew how much they pay in taxes on beer—and if they understood how those taxes cost jobs—the 1990 beer tax increase would have been repealed long before now.

But it is by no means too late to act. By repealing the 1990 tax, we can largely undo the damage that was done six year ago. DRI/McGraw Hill estimates