

Associates. Together Joe and Warren Gran have completed numerous schools for the New York City School Construction Authority, four SRO's for mentally ill adults and many other commercial, residential, and institutional projects.

Joe is currently designing the home for the Long Island Children Museum and Crosby Commons, a 67-apartment assisted living residence for United Methodist Homes of Connecticut. He has taught construction technology at New York University as a visiting lecturer and his work has been featured in the national media. He and Warren have been named local heroes by Time magazine for their work in supportive housing.

Mr. Speaker, please join me in congratulating Mr. Joseph Sultan for all of his years of faithful service to his country and to the 10th Congressional District of Brooklyn, NY.

TRIBUTE TO JUDGE RICHARD T.  
FORD

**HON. GEORGE P. RADANOVICH**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, November 12, 1997*

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to Judge Richard T. Ford upon his retirement on the U.S. Bankruptcy Court. Judge Ford's years of dedicated public and civic service have been instrumental throughout his career. His commitment to justice serves as a model for all Americans and should be held with the highest respect.

Richard T. Ford will retire early in 1998 as U.S. Bankruptcy Court judge. His retirement comes following his long-standing service in the community and in the courts. Upholding the values for improved practice and ethical standards, Judge Ford has been graced with an exceptional career as a lawyer and a counselor.

Judge Ford is a native to Fresno. He attended local public schools including Fresno State University. He has served his country in various capacities including time in the U.S. Army. Following his service in the Army, Judge Ford attended the Hastings College of Law.

After his legal education, Judge Ford return to Fresno area to work for the Fresno County District Attorney's Office. After his work for the district attorney, he practiced bankruptcy and insolvency law. He has served as a bankruptcy trustee and has administered thousands of bankruptcy cases over the years. Judge Ford began his service as a bankruptcy court judge on January 1, 1988.

Mr. Speaker, it is with great honor that I pay tribute to Richard T. Ford upon his retirement as a U.S. Bankruptcy Court judge. Judge Ford is a thoughtful, impartial, insightful, and thoroughly prepared judge. Litigants and counsel are treated with respect in his courtroom and are given full opportunity to be heard. I ask my colleagues to join me in wishing Judge Richard T. Ford the best of luck with the future.

RELIEVE THE TAX BURDEN

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, November 12, 1997*

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, I rise today to share some thoughts about taxes. The tax burden on Americans is out of control and not being eased fast enough. As we debate the best way to give Americans much needed tax relief I urge my colleagues to consider the comments of a constituent of mine, Brandi Graham, of Fort Collins, CO.

In 1914 the United States was preparing to enter into the most mammoth war the world had ever seen. She was strapped for the necessary cash to fund the unprecedented development, training, and transport of troops and weaponry across the globe. It was invariably the greatest financial challenge the growing nation had faced.

Congress took to radical measures. Among others, it enacted a temporary federal tax on income. It was a spirited debate that produced the 16th Amendment.

The first tax rate was a flat one percent of all income earned. An amendment was offered that would have capped the all-time federal tax rate at two percent. Unfortunately, the amendment was defeated. Many of the legislators wondered if allowing the federal government to tax individual income would be the slippery slope toward a government that would confiscate the earnings of its citizens. Tragically, their fears were to become realized.

In 1997, Americans worked through the month of May just to pay the tax collector. Only after June, did the Feds actually allow us to begin providing for our own families. In the hands of congressmen, the flat, one percent tax rate has become a cruel monstrosity bearing all the modern trappings of "progressive" taxation, loopholes, and shelters.

The tax code itself contains over 1,000 pages and requires legions of accountants to comprehend. "Progressivity" has caused citizens who work harder to find inexplicably that they only have less take home pay because they have achieved a higher tax bracket. Others discover that their savings are taxed at higher rates, or that they pay more to the government now simply because they decided to marry.

The scramble to escape the clutches of the income tax has approached the absurd. Billionaires exchange U.S. citizenship for tax breaks and companies move their operations to countries offering less confiscatory ways of raising national revenue. Our system is a disaster beyond repair.

So what would the authors of the 16th Amendment do if they were in Washington today? Well assuming they could recover from the shock of seeing the Frankenstein-like mutation of their quaint little income tax plan, they would almost certainly call for tax relief. They would urge the elimination of the myriad of loopholes and write-offs. But such a lesson might better persuade them that the original dissenters were right: That *any* income tax allows for government repression of its people. They might opt for the old and proven way of funding the federal government.

Today, seemingly all Americans agree that the tax code is hideous except for those who make the laws. Politicians seem to like the power confirmed by the prodigious code. They seem to enjoy the contributions from interests seeking to tweak the tax laws here and there for their selfish advantage.

But the nation's true leaders are those who understand the history of American taxation. They understand how hard Americans work to pay their government's largess. They realize that our nation once did well to rely on national sales taxes (we called them tariffs then) to fund all government operations. And our best leaders recognize today that a nation which ventured beyond a national sales tax has become perpetrator of a sick irony, embracing the very precepts against which it once rebelled, denying the fruits of real liberty with an arrogance of royalty and all the while crushing its people under the weight of oppressive taxation.

Mr. Speaker, as we move forward in our quest to relieve the tax burden, let us keep these comments in mind. Taxpaying Americans desperately deserve to make their own decisions on how their hard-earned money should be spent.

A COMPACT FOR AMERICA'S FUTURE: SAVING SOCIAL SECURITY FOR OUR GRANDCHILDREN

**HON. NICK SMITH**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, November 12, 1997*

Mr. SMITH of Michigan. Mr. Speaker, a few months ago, I received a letter from one of my constituents, Betty Dowdling of Marshall, MI, urging me to continue working on preserving Social Security for future generations. "It is most certainly not fair to leave big debts for our children and grandchildren," she wrote. She's exactly right. The good news is that more and more people are coming around to Betty's point of view.

There has been a lot of talk in the last year about the future of Social Security. It is an issue that, in some way or another, affects every American, young and old. If you're currently working, you pay tax into Social Security—listed as FICA on your paycheck stub. And if you're retired, you probably regularly received a Social Security check.

When President Franklin Roosevelt enacted Social Security in 1935, it was meant to provide modest assistance to the Nation's most elderly—those over 65—paid for by the current work force. At that time, the system worked wonderfully. Most people never made it past the age of 61, and, as it worked out, about 42 workers contributed to the system for each retiree.

Today, Social Security is the Nation's largest budget expenditure. Thanks to advancing technology and improved health care, the average life expectancy for Americans is no longer 61, but a record 74. Instead of 42 workers paying taxes to support each retiree, there are now just three workers for each retiree. Instead of the old 1 percent payroll tax enacted in 1935, the tax is now 12.4 percent. In just the past 26 years, in fact, the payroll taxes all workers pay has been hiked 36 times—that is on average more than once a year. As the so-called baby boom generation starts to retire at the turn of the century, the ratio between workers and retirees will continue to get smaller and the propensity to increase taxes will continue to be greater. As early as 2005—less than 8 years from now—the Social Security trust fund will start spending more than it takes in. That is unless we take some action now to change the system.