

Mr. KNOLLENBERG. Mr. Speaker, with a determination to save the American dream for the next generation, the Republican Congress has turned the tax-and-spend culture of Washington upside down and produced a balanced budget with tax cuts for the American people. Now that the Federal Government's financial house is finally in order, the big question facing Congress and the President is, what is next? With the average family still paying taxes, more in taxes than it spends on basic necessities, the obvious answer is tax relief for the American worker.

As we move from the era of budget deficits to budget surpluses, some people in this town will argue that we can afford to spend this money on new programs. However, that is the mindset that got us in trouble in the first place. For our children's sake, for common sense sake, it must be rejected once and for all. I urge, Mr. Speaker, my colleagues to continue fighting for the additional tax relief that the American people need and deserve.

#### A SIMPLER, FAIRER AND FLATTER TAX CODE

(Mr. CHABOT asked and was given permission to address the House for 1 minute.)

Mr. CHABOT. Mr. Speaker, our current tax code is unfair. It taxes savings. It taxes marriage. It even taxes death. It is virtually incomprehensible, even to tax lawyers and to accountants. In fact it is even four times the length of the Bible. This week we have an opportunity to take a major step towards reforming our tax system. The House will consider H.R. 1041, legislation to sunset the Tax Code.

This legislation will encourage Congress to create a simpler and fairer and more reasonable tax system for Americans. It gives us a deadline to do it. Once this bill becomes law, the current Tax Code would sunset on December 31, 2004, and Congress must then implement a new Tax Code or reauthorize the current one we have by July 4, 2005. Our tax laws are complicated, unfair, and unreasonable. Let us work together to sunset our abominable Tax Code and replace it with something simpler and fairer and flatter.

#### COMMEMORATING 100TH ANNIVERSARY OF HAMPSTEAD VOLUNTEER FIRE DEPARTMENT

(Mr. BARTLETT of Maryland asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BARTLETT of Maryland. Mr. Speaker, I rise today to honor the men and women of the Hampstead Volunteer Fire Engine and Hose Company No. 1 of Carroll County, Maryland. The fire company was founded on February 13, 1900, and will celebrate its 100th anniversary on April 15 of this year. The founders' goal was to establish fire pro-

tection for their little town. One hundred years later, the town has grown and the company has grown from just a few men to more than 100 active and associate members whose goal today is the same, to provide the highest level of fire and emergency medical service to their community.

From the daunting task of fighting fires to responding to accidents and emergency medical situations, the Hampstead volunteers have remained stalwart members of the Hampstead community. Keep in mind, these are volunteers who come to the aid of their neighbors day and night, without pay and oftentimes with complete disregard for their own well-being. I am certain the citizens of Hampstead join me in congratulating the Hampstead fire fighters and look forward to another 100 years of exemplary service.

#### TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. SESSIONS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 471 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

##### H. RES. 471

*Resolved*, That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 94) proposing an amendment to the Constitution of the United States with respect to tax limitations. The joint resolution shall be considered as read for amendment. The previous question shall be considered as ordered on the joint resolution and any amendment thereto to final passage without intervening motion except: (1) two hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) an amendment printed in the Congressional Record pursuant to clause 8 of rule XVIII, if offered by the Minority Leader or his designee, which shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. LATOURETTE). The gentleman from Texas (Mr. SESSIONS) is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MOAKLEY), the distinguished ranking member of the Committee on Rules, pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

Mr. Speaker, House Resolution 471 is a structured rule providing for the consideration of H.J. Res. 94, proposing an amendment to the Constitution of the United States with respect to tax limitations. The rule provides for 2 hours of debate in the House equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary. The rule provides for one amendment printed in the

CONGRESSIONAL RECORD if offered by the minority leader or his designee which shall be considered as read and shall be separately debatable for 1 hour equally divided and controlled by the proponent and an opponent. Finally, the rule provides for one motion to recommit, with or without instructions.

Mr. Speaker, with tax day arriving at the end of this week, there is certainly no better time for the House to consider this important constitutional amendment. The tax limitation amendment starts from this very simple premise that it should be harder, not easier, for government to raise taxes. The average American pays more in taxes than it does in food, clothing, shelter, and transportation combined. For too long, the tax burden imposed by the Government has been going up, not going down. I am very, very proud to sponsor this constitutional amendment.

Mr. Speaker, passage of this rule will allow the House to begin debate on one of the most serious matters to be considered by this House, an amendment to the Constitution of the United States. When our Founding Fathers met more than 200 years ago to draft what became the Constitution of the United States, there was agreement on what problems our Nation faced and our Constitution was drafted to address these problems.

In many instances, they wrote specific language protecting people from what at times could be an oppressive, intrusive, or overbearing Federal Government. They protected bedrock foundations to our liberty and freedom, such as life, the pursuit of happiness, freedom of speech and freedom of religion. Just as importantly, the Founding Fathers required certain actions and laws passed by Congress to obtain a supermajority vote, not just a simple majority because they foresaw that the people must overwhelmingly support some action.

Our Founding Fathers were so insightful and ingenious in their preparation of the Constitution that they enlisted within our system of checks and balances a Constitution which would clearly enumerate occasions where a supermajority would be appropriate as a guardian of the people. A vote of two-thirds of both houses, for example, is required to override a presidential veto. A two-thirds vote of the Senate is required to approve treaties or to convict an impeached Federal official.

But a two-thirds vote in Congress is not yet required for raising taxes. In my view, our Founding Fathers would recognize that under the current system there is an inherent bias towards raising taxes and might have supported this constitutional amendment.

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There has long been a bias towards raising taxes under the current system. Spending benefits are targeted at specific groups. These special interests successfully lobby Congress and the

President for more and more spending. Taxes, on the other hand, are spread among millions of people. Taxpayers usually cannot come together as efficiently as a special interest group with a specific appropriation in mind.

As Congress seeks to keep the budget in balance, yet spending has still remained high, the easiest answer always for Congress is simply to raise taxes.

The Federal budget is currently in balance, in part due to spending constraints by Congress, as well as hard work and global-leading productivity of American workers, but short economic downturns can be expected. Future Congresses may not be as fiscally responsible and return to the ways of deficit spending.

The easy answer then is to raise taxes.

Making it more difficult to raise taxes balances the options available to Congress and makes decisions on the size of government. It is critical that this balance be achieved. By requiring a supermajority to raise taxes, an incentive for government agencies would be created to eliminate waste, fraud and abuse and to create efficiency rather than simply turning to more deficit spending or to increase taxes.

It is important to remember that there was no Federal income tax when our Founding Fathers drafted the Constitution. Not until 1913 was the 16th amendment of the Constitution passed to allow Congress to tax the American people. The first tax ranged from 1 to 7 percent and only applied to the wealthiest Americans. Today, some taxes are collected by the Federal Government at a 50 percent rate.

Medieval serfs gave 30 percent of their output to the lord of the manor. Egyptian peasants gave 20 percent of their toils in their fields to the Pharaoh. God only required 10 percent from the people of Israel. Yet in America, Federal, State and local taxes eat up many times in excess of 40 percent of the average American's income.

The burden of tax rates is not only too high, but that is only half the story. As tax rates have increased, the heavy hand of the tax collecting branch of our government has been strengthened. It has been determined by our majority leader, the gentleman from Texas (Mr. ARMEY), that our Federal income tax collection agency, the Internal Revenue Service, sends out more than 8 billion pages of forms and instructions each year. Our Federal income tax collection agency is twice as big as the CIA and five times bigger than the Federal Bureau of Investigation.

No other institution poses such a threat to liberty than the Internal Revenue Service and our Tax Code, and this is all as a consequence that tax rates are too high and the Tax Code is too complex.

A constitutional amendment requiring a two-thirds vote to raise taxes would help alleviate some of this misfortune. Thomas Jefferson once wrote,

"The God who gave us life gave us liberty."

I imagine that Thomas Jefferson never envisioned such an intrusive agency as the IRS. Today, unfortunately, the reality is the IRS is a prevalent part of our daily lives, particularly this week with the April 15 tax deadline fast approaching.

Every year, Americans are taxed for billions and billions of dollars. Sometimes these taxes that are passed are retroactively done so. Sometimes they are passed from generation to generation and sometimes they are forced upon us even after death by the Federal Government.

So today, Mr. Speaker, I stand before my colleagues with a bipartisan coalition to put forth to the States a question of liberty. Will we make it harder for Congress to raise taxes on its citizens? Will we require a two-thirds vote of both Houses of Congress to pass a tax increase on to working Americans and children? Will we pass this amendment to the Constitution and require a supermajority, not just a simple majority to raise taxes?

This amendment will apply to all tax increases from the Federal Government, not just tax hikes. A two-thirds vote requirement would allow Congress to raise taxes in time of war or national emergency, but would simultaneously prevent the intrusive and penalizing tax increases that have been enacted with recklessness to fund government expansion over the last decades.

As we speak, several States of this great Union, including Arizona, California, Florida and Missouri, have adopted measures requiring that any tax increase by their legislature pass by a two-thirds majority. It is time that the Federal Government joins these States in listening to the voice of the American people. It should be harder to raise taxes. Had this amendment been adopted sooner, the four largest tax increases since 1980, in 1982, 1983, 1990 and 1993 all would have failed. That tax increase in 1993 was the largest tax increase in American history and it passed just by one vote. These tax increases totaled \$666 billion to the American taxpayer.

The bottom line of this debate, Mr. Speaker, is that we should make it more difficult to raise taxes on the American people. Those that oppose it will do so because they want to make it easier to raise taxes on the American people.

Mr. Speaker, this is the defining issue. Those Members who support this amendment are here to support the taxpayers of America. Those Members who oppose it today are here to defend the tax collectors of America. It is really that simple.

We hear rhetoric from opponents of this legislation citing jurisdiction, procedure, and a slew of other glossary terms but nothing can hide the reality that America and all taxpayers support a two-thirds tax limitation because

they want to make it more difficult to raise taxes.

Mr. Speaker, like many Members of this body I not only oppose raising taxes, I support making our Tax Code fairer, simpler, and flatter. The tax limitation amendment allows for tax reform and it provides that any tax reform is revenue neutral or provides a net tax cut. Also, any fundamental tax reform which would have the overall effect of lowering taxes could also still pass with a simple majority.

The tax limitation amendment also allows for a simple majority vote to eliminate tax loopholes. The de minimis exemption would allow nearly all loopholes to be closed without the supermajority requirement.

We may hear from opponents today, those who will be saying to make it more difficult to raise taxes that the Government would be unable to function if a supermajority is required. Well, Mr. Speaker, I would encourage Members to look back at their States. Fourteen States require a supermajority to raise taxes. Millions of Americans living in these States have enjoyed slower growth in taxes, slower growth in government spending, faster growing economies, and lower unemployment rates. Tax limitation can bring to all Americans those things that are benefits that are enjoyed by those living in tax limitation States.

This amendment protects the American people. It makes it harder for the Federal Government to raise taxes on its citizens and that is why I am here today.

Today we can take one step closer to regaining liberty and ensuring future generations the freedom of our Founding Fathers intended for all Americans to enjoy. This debate is about liberty. This debate is about requiring a two-thirds vote to raise taxes on America.

Mr. Speaker, at this time I would remind my colleagues that this is a fair rule adopted by a voice vote yesterday in the Committee on Rules. It is the standard rule under which this proposal has been considered for years in the past. I urge my colleagues to support this rule.

Mr. Speaker, I reserve the balance of my time.

Mr. MOAKLEY. Mr. Speaker, I thank my colleague, my friend, the gentleman from Texas (Mr. SESSIONS), for yielding me the customary half hour, and I yield myself such time as I may consume.

Mr. Speaker, today marks the fifth year in a row that my Republican colleagues have dusted off this old same constitutional amendment just in time for tax day. At the end of the day, Mr. Speaker, we will probably mark the fifth year in a row that this amendment fails to garner the required two-thirds vote.

So why do my Republican colleagues continue to bring up this resolution year after year after year? They do not even bother to bring it to their own Committee on the Judiciary. I am glad

that my friend, the gentleman from Texas (Mr. SESSIONS), spoke so long and explained it because this is the only debate we are going to have on the bill. It did not go before the Committee on the Judiciary.

Imagine amending the Constitution of the United States of America without one hearing before the basic committee in the Congress that would deal with that, the Committee on the Judiciary?

Well, here we go again. Mr. Speaker, if my Republican colleagues were serious they would fine-tune this amendment in a congressional committee. They would have hearings. They would mark it up, but this resolution has not been to the Committee on the Judiciary. In fact, Mr. Speaker, I will let my colleagues in on a little secret. This bill was just introduced last Thursday. The ink is still wet.

Given that the amendment is destined to fail again this year, as it does every year, it would seem that it is being offered not to effect change but really to affect the evening news, because even when my Republican colleagues had a chance to practice the preachings of this amendment, they did not.

We may recall at the beginning of the 104th Congress, my Republican colleagues changed the House rules to require a two-thirds majority for every tax increase. Mr. Speaker, guess what? Every time it came up, every time they have this tax increase, they waive the rule. I would say, Mr. Speaker, that if a rule is not to be obeyed in the House of Representatives that surely it is not worthy of being an amendment to the United States Constitution.

Back in the 1780s under the Articles of Confederation, the United States tried a supermajority. It did not work then. It will not work now.

The foundation of a supermajority is a mistrust, a mistrust of the ability of the majority of American people to govern; and I for one think that that mistrust is misplaced. Because of that mistrust, Mr. Speaker, a supermajority changes the very foundations of our government from a majority-run institution to a minority-run institution, and that is not what our Founding Fathers had in mind.

In the Federalist Papers No. 58, James Madison argued against supermajorities. Under a supermajority, he said, the fundamental principle of free government would be reversed. It would be no longer the majority that would rule. The power would be transferred to the minority.

Furthermore, Mr. Speaker, if this tax amendment were to pass, it would help the rich and hurt the middle- and lower-income people. Rich Americans get most of their government benefits in the form of tax breaks. The rest of the country gets their government benefits in the form of Social Security, Medicare, student loans, and unemployment insurance. This amendment would make it much harder to close

those tax loopholes for the very rich, and make it necessary to cut the benefits for everyone else.

Mr. Speaker, it would also make it much harder to strengthen Social Security, make it much harder to strengthen Medicare. In fact, it could even have the effect of reducing Social Security benefits.

In short, Mr. Speaker, it would shackle our government to the tax laws in effect today, with very little hope of changing them in the future. Whether for better or for worse and like so many of my Republican colleagues' proposals, the rich come out way ahead and everybody else pays the price.

Mr. Speaker, this amendment was a bad idea 5 years ago. This was a bad idea 4 years ago. This was a bad idea 3 years ago. This was a bad idea 2 years ago; and, Mr. Speaker, it is a bad idea today.

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So I urge my colleagues to oppose this annual tax day Valentine, this sloppy assault on our Constitution.

Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am really not surprised for us to be debating in this manner that what we are doing does not make sense, it is unnecessary, it is unwise, no one would be in favor of making it harder to raise taxes. It is bad for America, it is all for the rich. Well, in fact, the reason why we are standing up today is for the exact people that we have talked about that the minority says is bad for them.

There is a power model in this same vein that was followed and begun some 30 years ago. The gentleman from Texas (Mr. ARCHER) from the Seventh District of Texas, now the chairman of the Committee on Ways and Means, when he came to Congress 30 years ago, the first bill that he dropped as a Member of Congress said that he would like to raise the earnings limit that was placed on senior citizens. For 25 years, he was not only called names and made fun of, but Members of the other side made sure that they said that is not necessary, it is for rich people. In fact, it was for the senior citizens of this country.

The gentleman from Texas (Mr. ARCHER) became the chairman of the Committee on Ways and Means. The gentleman from Texas then held the first hearings that were necessary to begin the dialogue and the debate. Then this senior earnings limit began appearing on the floor of the House of Representatives because Republicans knew that it was important to senior citizens; and beyond that, it was simply fair and the right thing to do.

Several times, it was voted on on the floor of the House of Representatives. Our friends on the other side had an opportunity every time to vote against senior citizens in lifting this earnings limit.

Well, Mr. Speaker, what happened then is, because of efforts by the Republican Party where we quit spending every single penny of Social Security, the surplus, and we started putting it back into Social Security, my friends on the other side of the aisle began feeling a little bit queasy about who was making progress with the American taxpayer; in this case, it was the senior citizen of America.

Just 3 weeks ago, this House of Representatives passed 422 to nothing, unanimously in the Senate, that we would lift the earnings limit. The President of the United States signed this into law after vetoing this several times. The President said, boy, he wished we could have done more, could have done more for senior citizens, but not everybody is for making the same kind of progress. He recognized that there are honest differences on both sides of the aisle. Yes, we understand that honesty. We understand those honest differences today.

Today we are now in our 10th year of what may be a 30-year effort to make it harder to raise taxes. As usual, one side is going to be supportive of this, by and large, and the other side is going to drag their heels. But we are not going to be frustrated. We are not going to worry about what the rhetoric is. We are going to continue to stand up on the side of the taxpayer.

Mr. Speaker, I yield 5 minutes to the gentleman from Stratford, Missouri (Mr. BLUNT), my colleague and assistant Majority Whip.

Mr. BLUNT. Mr. Speaker, I thank the gentleman from Texas (Mr. SESSIONS) for the time to speak in favor of this rule and for bringing this, and I also want to thank him for bringing this important issue to the floor of the House.

We have a chance today to cast a vote for the future. Two-thirds simple majority is, in fact, reserved for the most important of issues, including amending the Constitution, ratifying treaties in the Senate. The founders understood that the two-thirds majority was appropriate majority on those kinds of issues.

I am confident that this standard of importance would have been used to decide other things if there had been any perception of what those other things might have been.

There were issues that James Madison and others thought were important enough for a supermajority. If they had any idea of what the tax burden on American families would be today, this would have been one of those issues in that Philadelphia summer of 1787.

A two-thirds simple majority standard would guarantee that there was a consensus among Members of both parties that increasing taxes was a necessity. This bill has gone through the committee process over and over again. It was just pointed out by the other side that this same legislation has been rejected by the House a number of times. Well, to be rejected by the

House a number of times, it had to get to the House floor a number of times. It is the same bill that went through that committee process in the last Congress.

Today is the time to cast this vote. Today is the time to vote on this issue. I am grateful that the gentleman from Texas (Mr. SESSIONS) in the Committee on Rules and the other committees have brought it to the floor today as they have.

By making it more difficult for Congress to endlessly reach into the pockets of working Americans, a two-thirds simple majority would require Members to be more careful in the dollars they spend. We should spend every dollar taken from American families with the utmost care, making it harder for this Congress and more likely for future Congresses to take that money, makes it more likely it will be spent with greater care, be more treasured as it comes here because it is coming right from working families.

In the 14 States which has implemented tax limitation standards, taxes and spending grew at a slower rate, while the economy and jobs grew at a faster rate than in the other States. That, Mr. Speaker, is not by accident.

Although the economy is presently strong, Federal taxes are still the highest they have been since World War II. The entire tax burden is the highest it has been in the history of the country. It is important to compliment this strong economic standard today by dealing with the future of taxes in America as this bill does.

The most recent States to pass tax limitation measures have done so with overwhelming voter approval. They would have met the two-thirds requirement because they met requirements of over 70 percent of their voters saying we want to see tax limits in our State.

Again, States with tax limitation supermajorities are adding economic opportunity at a rate faster than the other States. Job creators understand the stability that tax limitation brings to the economy. Mr. Speaker, the Members of the House today have an opportunity to show that we understand the importance of tax limitation for America's economy and the importance of tax limitation for America's families.

Mr. Speaker, I urge my colleagues to support the rule, to support the bill, to make a stand for American families today and to make a stand for the future of America by putting this new supermajority requirement on the books and in the Constitution.

Mr. MOAKLEY. Mr. Speaker, I yield back the balance of my time.

Mr. SESSIONS. Mr. Speaker, I appreciate the gentleman from Massachusetts (Mr. MOAKLEY) for his engagement in this issue on the rule. I urge my colleagues to support this rule.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

Mr. SCARBOROUGH. Mr. Speaker, pursuant to House Resolution 471, I call up the joint resolution (H.J. Res. 94) proposing an amendment to the Constitution of the United States with respect to tax limitation, and for its immediate consideration.

The Clerk read the title of the joint resolution.

The SPEAKER pro tempore (Mr. LATOURETTE). Pursuant to House Resolution 471, the joint resolution is considered read for amendment.

The text of House Joint Resolution 471 is as follows:

H.J. RES. 94

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission for ratification:*

"ARTICLE—

"SECTION 1. Any bill, resolution, or other legislative measure changing the internal revenue laws shall require for final adoption in each House the concurrence of two-thirds of the Members of that House voting and present, unless that bill, resolution, or other legislative measure is determined at the time of adoption, in a reasonable manner prescribed by law, not to increase the internal revenue by more than a de minimis amount. For the purposes of determining any increase in the internal revenue under this section, there shall be excluded any increase resulting from the lowering of an effective rate of any tax. On any vote for which the concurrence of two-thirds is required under this article, the yeas and nays of the Members of either House shall be entered on the Journal of that House.

"SECTION 2. The Congress may waive the requirements of this article when a declaration of war is in effect. The Congress may also waive this article when the United States is engaged in military conflict which causes an imminent and serious threat to national security and is so declared by a joint resolution, adopted by a majority of the whole number of each House, which becomes law. Any increase in the internal revenue enacted under such a waiver shall be effective for not longer than two years."

The SPEAKER pro tempore. After 2 hours of debate on the joint resolution, it shall be in order to consider an amendment printed in the CONGRESSIONAL RECORD, if offered by the gentleman from Missouri (Mr. GEPHARDT), or his designee, which shall be considered read and debatable for 1 hour, equally divided and controlled by the proponent and an opponent.

The gentleman from Florida (Mr. SCARBOROUGH) and the gentleman from Massachusetts (Mr. FRANK) each will control 1 hour of debate on the joint resolution.

The Chair recognizes the gentleman from Florida (Mr. SCARBOROUGH).

Mr. SCARBOROUGH. Mr. Speaker, I yield the balance of my time to the gentleman from Texas (Mr. SESSIONS)

and ask unanimous consent that he be permitted to control the time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. SESSIONS. Mr. Speaker, I thank the gentleman from Florida (Mr. SCARBOROUGH) from the Committee on the Judiciary for yielding me the time, and I would like to move into general debate.

Mr. Speaker, I yield 5 minutes to the distinguished gentleman from Nevada (Mr. GIBBONS).

(Mr. GIBBONS asked and was given permission to revise and extend his remarks.)

Mr. GIBBONS. Mr. Speaker, today I stand before my colleagues to support this bill. I want to thank the gentleman from Texas (Mr. SESSIONS) for allowing me to speak on this measure and for introducing this piece of critical legislation and bringing it before this body today.

Mr. Speaker, America needs this tax limitation amendment. Why? Well, this year, millions of Americans, hardworking, tax-paying Americans will be plagued by "intoxication." What is intoxication? Well, if it were in the dictionary, intoxication would be defined by a euphoria experienced by getting a tax refund, well, a euphoria which lasts only until one realizes that it was one's money to start with.

This Congress has a duty to make it harder to raise taxes while ensuring a more responsible Federal budget. Why? Because we owe that type of accountability, we owe that responsibility to the hardworking American taxpayer when we take their money.

Let me give my colleagues a little history in my own State of Nevada. In 1994, I helped bring Nevada into the 21st Century with its own tax limitation amendment requiring a two-thirds supermajority vote. Why was that necessary? Because the left-wing liberal Democrats in the House in Nevada would not allow for an amendment to be passed, like they are doing here in this body. As a result, true democracy had to take its course.

I was required to go out and get 85,000 signatures from the people and citizens of the State of Nevada to bring that measure to a ballot where the citizens of Nevada could vote on it. The real democracy, Mr. Speaker, that bill, that legislation passed in Nevada by an overwhelming majority of the voters. In 1994, it received 78 percent of the vote. In 1996, it received 71 percent of the vote as an amendment to the Nevada Constitution, requiring a two-thirds supermajority to increase any State tax or fees.

The Federal Government needs to be put on the same fat-free diet that my home State of Nevada has been on since 1996. We need to make it more difficult to raise taxes on hardworking American men and women, and we need to shift congressional focus to the bloated spending programs of the Federal bureaucracy rather than paying

attention to the pockets of the American taxpayers.

Passage of this legislation would ensure that Congress focuses its efforts to balance the budget, cut wasteful spending, and not raise taxes to create unneeded Federal revenue.

Anyone who takes a close look at those States that have this same type of supermajority restriction on raising taxes will find that those States have experienced faster growing economies, a more rapid increase in employment, lower taxes, and reduced growth in government spending.

No additional financial burdens should be placed on America's working family without an overwhelming demonstration of need and support of their elected officials before they raise taxes.

Let us stop the intoxication of intaxication plaguing America today. I urge my colleagues to support this tax limitation amendment.

Mr. FRANK of Massachusetts. Mr. Speaker, in the absence of anything constructive for the House to do, I yield myself such time as I may consume.

To begin, Mr. Speaker, let me congratulate the overwhelming majority of our colleagues, approximately 432 of them, for ignoring this exercise in partisan silliness.

No one believes that this is anything more than a very feeble effort from a party that is having difficulty in presenting a program to try and look like it is doing something. No one thinks this is going anywhere.

We are about to debate an amendment to the Constitution of the United States. Look who is here? At this point, it is now myself and the gentleman from Texas (Mr. SESSIONS). We are here because we have to be here. If one of us was not here, we would have to stop. So the barest minimum number of people possible to keep this farce going are impressed into it.

Frankly, I am a little resentful because we are having a serious hearing in judiciary on the antitrust measure that I cannot be at.

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I notice my Republican colleagues in the Judiciary, understanding this was coming, scripted it better; and they managed to get a Committee on Rules member to sit in so they could all be present at the hearing. The Committee on Rules presumably has nothing else to do at this time.

But now let us get to the proposal. I did hear one Member as I was coming in announced that what we are doing now is what James Madison would have done if he only were as smart as we are. It is true, and it is an inconvenient fact, because we do, as a body, like to pay tribute to the wisdom of the Founding Fathers; and what we are saying here is, boy, the Founding Fathers really blew one. Because this is not some obscure issue. They knew about taxation. They knew about two-thirds.

People make one of the least logical arguments I have ever heard, even in this sort of partisan silliness, when they say, well, the fact that the Constitution calls for two-thirds in some cases shows that it really should have called for two-thirds in this case. What that does is establish that the people who wrote the Constitution knew how to call for two-thirds when they thought the subject required it. They said, in certain cases, it takes two-thirds. They then, obviously, made a deliberate and conscious decision not to require two-thirds for taxation.

Now, to get around that, I did hear one of my colleagues say, well, if James Madison knew what we knew, he would have done what we have done. I doubt it. The evidence that James Madison would have thought exactly as he would have thought seems to me quite thin. What we have, of course, is the inconvenient fact that James Madison, quite clearly, thought the opposite. The people who wrote the Constitution decided that it would be a majority.

And that is, of course, a perfectly sensible thing. We happen to believe fundamentally that a majority of the people, as constituted, and remember the Senate is not that majoritarian, but a majority of those elected from the House on a popular basis and in the Senate on a State basis, make the important decisions. And all of the important ongoing governmental decisions are made by majorities.

Now, what has happened is this. The Republican Party used to be a very majoritarian party in its rhetoric. But they have now discovered, to their dismay, that the majority no longer loves them as much as they thought. This really goes back to 1995 when they shut down the Government and were jeered instead of cheered. So what we now have is an announcement by the Republican party that we cannot trust the majority of the American people, as the Constitution says they should be represented; and for measures they do not like, they need two-thirds.

Now, it is also the case that the Republican Party is offering a procedural objection to taxes instead of a substantive one. For example, the last time we raised taxes, as I recall, was 1993. We did do some tax increases before that under Ronald Reagan and George Bush, but the last time we raised them was in 1993, in the first year of the Clinton administration. And I remember my Republican colleagues objecting because we were raising taxes on middle-income people.

Now, most of the tax increases went there on people making well upwards of \$100,000 in 1993, not middle income even by Republican standards; but there was an increase in the gasoline tax and they pointed that out. Well, we recently had a spike in gasoline prices because of OPEC, and I think a failure on the part of the administration to act initially as promptly as they should have, although I think they

since have taken some effective action, so one suggestion was let us now deal with that 4.3 cent increase in the gas tax.

The Republican Party had a chance to do that. Where is the bill? The Republican Party, having fulminated against the gasoline tax increase of 1993 had the ideal opportunity to come forward with a reduction in the gasoline tax, and a few of them talked about it. Where is the bill? We did get a resolution threatening OPEC that we might call them names if they did not do some things. I have not seen a bill to reduce that gasoline tax.

The last time we raised taxes was in 1993. They will talk about how terrible it was, but they will not do anything about it. And the reason is that reality has had a very severe impact on the Republican Party and on their ideology. On the one hand, they denounce government; on the other hand, they seek opportunities to increase it.

Now, of course, we have the military budget, the single largest part of the discretionary budget; and it is faith among the Republicans that that is too small. We need vast increases, billions and billions of dollars to increase the military budget. But that is not all. The Republican Party has gone from denouncing the notion of helping older people buy prescription drugs to embracing it. They say there are differences in how much, but they want a new program. The Republican Party is for a new program, which will cost government money.

A couple of weeks ago we took a step that I approved of and that many Republicans approved of, and we put the Federal Government for the first time into the business of helping local fire departments in a systematic way. I am glad to do that, but it costs government money.

My Republican governor was just down here yesterday acknowledging the fact that a major highway project that he and his Republican predecessor thought were very important to Massachusetts would cost a couple of billion dollars more than they thought. That will cost government money.

For much of the time, my Republican colleagues join many Democratic colleagues in talking about increasing the budget of the National Institute of Health, increasing money for transportation, increasing money for the military, buying prescription drugs. We passed a housing bill last week overwhelmingly which talked about how important various Federal housing programs are to help people get homeownership. These cost money.

So in the abstract the Republican Party wants to look like the antitax party. But in particular they want to spend government money, just as many of the rest of us do, for good purposes. So what we get, to resolve that contradiction, is an entirely silly effort. I should not say it is an effort, because no one takes it seriously. We get this gesture to amend the Constitution of

the United States and to wrench it away from democracy.

Now, this is not the first time the Republican Party has shown its lack of faith in the voters. We had that previously with term limits. What they said was, those voters, they do not understand. They cannot deal with elections. We have to put term limits on because they cannot understand it. Of course, for many Republicans the idea of term limits in the abstract was far more attractive than the idea of term limits in the particular, because among the people who will be voting for this constitutional amendment today to limit the electorate's ability to call for a tax increase will be people who will be defying their own pledge to limit the electorate's ability to reelect them. They have decided that does not work.

So we have what is, finally, fundamentally, a notion that democracy is flawed; that in this country the compromises they made about majority rule for the Senate, for instance two Senators per State, that was not enough; that we have to go further and make a very drastic change in the basic structure of government and say that when it comes to deciding how much money should be spent for public purposes and how much for private purposes, majority rule does not work.

Now, one last point. We hear this remarkably foolish notion that there is a dispute between the money that goes to the Government and the money that goes to the people. But all the money belongs to the people. The people understand, and the Republican Party has been forced to acknowledge it, that there are some purposes very important to the people that they cannot accomplish unless they do them jointly.

A tax cut putting money in individuals' pockets does not expand airports. A tax cut putting money in individuals' pockets will not solve the problem of putting more police on the streets or aiding local fire departments or increasing medical research through NIH. That is, there are, in a civilized society, some very important purposes that can best be accomplished by individuals spending their own money personally, and that is what the market generates, and that is a good thing; but there are also important purposes, particularly in a complex urban society, that can only be done jointly. And that is why we come together through government to deal with the environment, to deal with public safety, to deal with elderly people and other people's children who will not themselves be able to make it.

What this is is an announcement that democracy does not work; that the fundamental scheme of government adopted in 1787 in the Constitution is flawed; and, therefore, it has to be changed.

Fortunately, as the dearth of Members in this Chamber shows, no one takes it seriously. It is a political gesture put forward by a party that has no substantive legislative agenda. And I

guess, given that, this is as good a way to kill time as any.

Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

I do appreciate, Mr. Speaker, the gentleman from Massachusetts pointing out, in his view, how this is just wasting time and it is the majority party that has nothing better to do. I want the gentleman to know that that is an argument that we hear over and over and over and have heard this over and over and over. This is what we would be led to believe about a balanced budget; whether we would have a balanced budget or not. The other side simply said there is no need for a balanced budget. America is great. Things are headed in the right direction.

Well, it was the Republican Party that brought forth not only the ideas but had the conviction to make sure that we would continue to talk about a balanced budget, even when there were people who believed it would never, ever happen.

I recall Senator FRITZ HOLLINGS, who is a marvelous Senator in the other body, stated that if we ever had a balanced budget by the year 2002, he would take a high dive off the top of the capitol. A high dive. It will never happen. There will never, ever be a balanced budget. That is what we were told on the other side.

We were told about welfare reform that welfare reform should never happen because welfare reform would put millions of people out in the streets and babies and families sleeping on sidewalks. Well, lo and behold, we had welfare reform, and we had welfare reform Republican-style that is so successful that even President Clinton calls it his own package today. Welfare reform that has led to not only changing behavior of people who had been on welfare for generation after generation, but welfare reform that has led to a 47 percent reduction in the amount of people who have had their hands out.

Instead, we have found jobs available because the Republican Party had the presence of mind to fight those who said we would never have a balanced budget; we would never have an economy where we could employ all the people who were on welfare.

And about IRS reform, they said, oh, there is nothing wrong with the IRS. The Tax Code is great. We love that. That is the Democrat Party mantra: no problem with America. We need to keep it the exact same way that we have got it today.

Well, it was a few voices in the Republican Party, who are still alive and well today, and with more than enough votes to pass these bills, with more than enough votes to talk about our vision for America, that want to make it more difficult to raise taxes in America.

Oh, my colleagues may say, the Constitution should address this. Well, we did not even have any tax bills; we

could not even tax until the 16th amendment, until 1913. What happened in 1913, when we began taxing in America? The IRS looks entirely different than it does today.

Why today do we need this? We need this two-thirds tax limitation because we need to make it more difficult to raise taxes. We, today in America, are at a precious time in our history. The precious time is that the Republican Party has made it possible as a result of the balanced budget, when the other side said no and it was a silly idea, the other side said welfare reform is a silly idea and we should never have it, the IRS Tax Code reform the other side said was a silly idea and that we should not do it. That is what has unleashed the power of the American energy.

And it is called the free market system; men and women who go to work every day, who are making America work; and yet even today, when we have a surplus, our President has proposed a \$96 billion tax increase in the year 2000. That is why we need to make sure that it requires two-thirds of this body and two-thirds of the Senate to say, yes, President Clinton and Vice President GORE, we want your ideas, we want to raise taxes by \$96 billion.

Well, I am sure we will hear it said over and over about what a great plan the President's budget is; that President Clinton has the best budget, great for everybody; yet not one Member of this body would even sponsor the President's plan. Not one person would sponsor the President's budget. There is a reason why. There is a reason why today we are on the floor of the House of Representatives to say that we need to make it harder to raise taxes in America.

Mr. FRANK of Massachusetts. Mr. Speaker, I ask unanimous consent that the gentleman from Wisconsin (Mr. KLECZKA) be allowed to control the time on this side.

The SPEAKER pro tempore (Mr. LATOURETTE). Is there objection to the request of the gentleman from Massachusetts?

There was no objection.

The SPEAKER pro tempore. The balance of the time on the minority side will be controlled by the gentleman from Wisconsin (Mr. KLECZKA).

Mr. SESSIONS. Mr. Speaker, I yield 5 minutes to the gentleman from Ohio (Mr. TRAFICANT).

Mr. TRAFICANT. Mr. Speaker, I support the bill, and thank the gentleman for yielding me this time. I associate myself with his remarks because he is right on target.

I want to put a few things down on the RECORD. In 1899, the Director of the Patent Office said "Everything that can be invented has been invented."

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In 1905, President Cleveland said, "Sensible and responsible women do not want to vote in America."

Lord Kelvin, President of the Royal Society of England, said, "Heavier

than air flying machines are impossible."

In 1927, Harry M. Warner, Chief of Warner Brothers Studios, said, "Who the hell wants to hear actors talk?"

In 1968, an engineer at IBM said, "As far as computer systems are concerned, what practical use will they really have?"

In 1977, the chairman of Digital Equipment Corporation said, "There's no reason for anyone to ever want to have a computer in their home."

In 1987, the Western Union internal memo said, "The telephone has just too many shortcomings. Don't give up on our system."

Edwin Drake said, "People are literally going to drill in the earth to try and find oil?"

The big one was Dr. Lee DeForest. He said, "Man will never reach the moon. Never."

My colleagues, about the only thing I can say in my short speech is this: I tried to change the burden of proof in a civil tax case and required judicial consent before seizure; and I could not get it done for 10 years, the Democrats would not hold a hearing.

I want to thank the Republicans for not only holding the hearings, I want to give my colleagues the facts. In 1998 was the IRS reform law. In 1997, the last year, the old law. In 1999, the first year, the new law.

Now we compare them. In 1997, there were 3.1 million attachment of wages and bank accounts. In 1999, 540,000. Property liens in 1997, 680,000. The new law, 1999, 168,000.

But listen to this. The American people should be listening carefully. Requiring judicial consent before the IRS could take their home or their farm or their business, that the Republicans put my language in, in 1997, 10,037 Americans lost their homes, farms, and businesses. In 1999, 161. From 10,000 from the back room to 161 when the burden of proof was on the Government and had to have judicial consent.

Do I support this bill? Does a bear sleep in the woods?

I think we should mandate a two-thirds requirement before we continue to gouge and raise the American people's taxes, to boot, let an agency become so powerful an IRS employee would not testify unless she was behind a screen so we could not see her, with a voice scrambler so we could not identify her voice, and a guarantee her family would not be hurt.

God almighty.

Finally, let me say this: I think our Tax Code should be thrown out with a flat 15 percent, true 15 percent national retail sales tax. I will be testifying on the Tauzin/Trafficant bill at 1 o'clock myself. It will ultimately be the tax scheme in America.

I think the Democrats, although they do not want to hear this, should get on board because they are getting moved further and further out of the picture, they are not being very progressive.

So I want to thank the chairman for the time. I believe his comments are

right on target. I want to thank the Republican party for putting the Trafficant burden of proof language in the reform bill and the judicial consent language in the reform bill, and I want to thank him on behalf of all Americans whose homes, farms, and businesses were not stolen.

Mr. KLECZKA. Mr. Speaker, I yield myself 6 minutes.

Mr. Speaker, I rise in opposition to Joint Resolution 94. I will attempt to make my points with logic rather than volume.

This is the fifth time the House has taken up this particular constitutional amendment. It seems that since the Republicans have taken over control of the House, we have had over 100 constitutional amendments introduced.

When we are sworn in every 2 years in January, we swear to uphold the Constitution and nowhere do we say we come here to rewrite the Constitution.

Let us look back and see why the Framing Fathers put into the Constitution only three instances where a two-thirds vote would be necessary to take any action in the Government.

One was to change the Constitution. They thought it was a very, very important, sacred document and much thought should go into changing the various articles of the Constitution and, if we intend to do that, let us do it by a two-thirds vote.

They also provided that, if we were going to expel a Member from the House, one who was elected by a majority, I should add, of the people from his or her district, that should be done by a two-thirds vote.

The last and only other instance where they provided for a two-thirds vote was overriding a presidential veto. And here again, the bill that got to the President got there by a majority vote of both houses; and if, in fact, we are going to disagree with the President's objections, that we should do it by more than a majority. And so the Framers indicated at that point, let us call for a two-thirds vote. Only those three instances.

James Madison wisely observed in the Federalist Papers, supermajorities would reverse the fundamental principle of a free government. And he said, "It would no longer be the majority that would rule. The power would be transferred to the minority." Let me repeat that. "It would no longer be the majority that would rule. The power would be transferred to the minority." And how correct he is.

For almost all actions in this House a majority vote is required. A majority vote is required to give tax breaks at times to those large and very vocal corporate citizens who do not deserve them. Those tax breaks, my colleagues, if this were to pass and become part of the Constitution, would only require that a minority could stop closing that loophole. And the reason why is because, under that situation, to close a tax loophole of, let us say, a foreign corporation operating here but trans-

ferring the profits to a foreign land to avoid taxation, if we were to close that loophole, it would take two-thirds. More importantly, it would take a minority to stop it.

That is what this is all about, my colleagues. This is not to prevent willy-nilly tax increases to be placed upon the American people. Know full well that all of us in this Chamber and the Senate take that very seriously and it is done at times when it needs to be done. And if it is done without need and necessity, every 2 years we face the electorate and they will let their views be known.

But for the Republicans to once again try to tamper with the Constitution to provide a two-thirds vote for changing the tax laws in this country and not to provide that same two-thirds vote to close loopholes, which has the effect of bringing in more revenue, loopholes which are unwarranted, which happen all too often in this House, for that they could stop it with a small minority.

This constitutional amendment is not wise. It should not be supported by the House. If the taxpayers object to any tax action by the Committee on Ways and Means that I serve on or action by the full House, they will let their views be known. Let no one be kidded about that.

The gentleman who is controlling time on the other side indicated the great things we did with the welfare reform. But I should point out to him and to the other Members in the Chamber, if there are any, which there are not, that that was done with a majority vote. And if, in fact, that was so important, why do they not provide for a two-thirds vote for actions of the House dealing with issues like welfare reform? I would say that would be ridiculous. Because the stated principle of this country is majority rules.

In the House Rules, when the Republicans took over in 1994, they provided a supermajority, 60 percent, to pass any tax increases. That is in the House Rules today, the rules that govern our activity in this Chamber. And every time that has come before the House, every time legislation has come before the House to raise taxes, and we have had it in H.R. 2491 in 1996, in H.R. 2425 that same year, we have had it again in 1996 in H.R. 3103, every time those increases came before us, the Republicans waived the House Rules.

By waiving the House Rules, they cast them aside. We do not look at them for that action. So consistency is not one of the Republican virtues evidently. But, nevertheless, this constitutional amendment is ill advised and it should not be supported by the Members of the House.

Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I really do appreciate the minority pointing out all the wonderful things that my party has done: a

balanced budget, welfare reform, IRS Tax Code reform. These were not tax increases that required a super-majority. They were tax decreases and things that would increase not only the efficiency of America but bring more freedom for people.

I also would like to thank the gentleman from Ohio (Mr. TRAFICANT), a Democrat, for his bipartisan effort to ensure that not only the people of Ohio but the people of this country understand that this is not a Republican or Democrat issue, this is a simple matter: Do we want to make it more difficult to raise taxes on American citizens? Do we want to make it more difficult for America to have to pay more taxes? Do we want to raise the bar to a level that would say this is not about willy-nilly tax increases, this is about something serious because it comes right out of their pocket?

Mr. Speaker, I yield 5 minutes to the honorable gentleman from Louisiana (Mr. VITTER).

Mr. VITTER. Mr. Speaker, I rise before the House today to urge my colleagues to support this tax limitation amendment, an important joint resolution that will help rein in creeping big government.

To listen to the minority, we would think this is some radical idea that is just from outer space. The fact of the matter is, this is a good idea that has come to us from States around the country, as so many of our good ideas and reforms that we have been trying to implement at the Federal level do. It is not a radical idea. It is an idea in practice in many States across the country, including my State of Louisiana.

States, particularly in recent years, have approved all sorts of restrictions on the ability of their legislatures to raise taxes. Voters in these States have agreed with this overwhelmingly. They have responded with overwhelming margins in terms of passing constitutional amendments to heighten the bar, to raise the bar, to limit State legislatures in terms of their ability to raise taxes, make it harder for State legislatures and local governments to increase taxes.

The tax limitation amendment on the floor today embodies these principles and this common practice in many States. I said it is in practice in Louisiana. It has been for some time. We require a two-thirds vote of the legislature to raise taxes. That is not a new idea. It has been in practice for many years.

When I was in the State legislature over the past 7 years, we went a step further and we adopted the same rule to even raise what can fairly be categorized as fees. So we put the same two-thirds vote burden even in terms of raising what could be fairly called a fee versus a tax. And again, this is not a radical idea. It has been in practice, and it has worked.

Now, some on the minority side would say, well, this is unfair because

it tilts the playing field, it favors tax decreases, which would require a simple majority, and disfavors tax increases, which would now require two-thirds majority.

Let me be very direct about that point. You bet it does. That is why I am for the proposal. This is a good, solid reason behind the proposal, in fact, to tilt the playing field because we have an unacceptably high level of taxation in this country. What this vote will largely be about is our level of taxation, the highest in peacetime ever. Is that reasonable? Should we rush to increase it? Or is it reasonable to say that should be the limit, and we should try to go down from here?

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So when Democrats take to the floor and say we are creating a bias against new taxes, we are creating a bias for tax cuts, I say amen, yes, we are. That is a large reason I am for this proposal, and I think it is very interesting and instructive that that is the reason many Democrats will oppose it, and that is the reason many Republicans, certainly including me, will speak for and vote for the proposal.

We also have to recognize that this is not being done in a vacuum. This is not being done in some era of historically low taxes. It is being done in a very specific context, an era of the highest peacetime tax burden on American working families in history. That is something we need to face and work toward reversing, the highest tax burden peacetime on American working families. In that context, is it not fair to say we are going to put this two-thirds vote into effect to not raise taxes?

Finally, one of the most important things this tax limitation amendment will do is to help bring this body together, to help bring the American people together and achieve solid consensus on a very important question of raising taxes. All too often very important measures like tax increases are passed by the slimmest of majorities. That really fractionalizes our House and the American people in the national debate over these questions. Should something as significant as increasing a historically high tax burden even further not require a solid consensus? Should that not require a supermajority? Will that not be good for our national debate and our body politic? I think a two-thirds majority should be required, I think that would be good for this institution and for the body politic and for the debate around the country so that we only do that when we have a solid consensus in favor of it.

Mr. KLECZKA. Mr. Speaker, I yield myself such time as I may consume.

The real reason we are here today debating this issue is that this is an election year and we need a rollcall. We need a rollcall on who supports increasing taxes with a two-thirds vote. To prove my point, I ask the Speaker to look around the Chamber. Here the

House is involved in doing one of the more important, if not the most important, functions that we were elected to do; and the interest level is so high, no one bothered to come. Of the hundred or so authors of this amendment, they are not lined up to come and defend it. They know as well as you know, as well as I know, this is for show.

Like the swallows coming back to Capistrano, this constitutional amendment is here because it is an election year. I ask my friends, where is the constitutional amendment to provide a two-thirds vote to decrease Social Security benefits that millions of Americans depend on? Where is the constitutional amendment to require a two-thirds vote to cut Medicare? Where is your constitutional amendment to provide a two-thirds vote to cut education funding for our kids? That is not here, and it ain't coming here because that we can do by a majority vote. But we need two-thirds to lock in tax loopholes for some people's corporate friends. That is what this is all about.

Mr. Speaker, I yield 7 minutes to the gentleman from Washington (Mr. MCDERMOTT).

(Mr. MCDERMOTT asked and was given permission to revise and extend his remarks.)

Mr. MCDERMOTT. Mr. Speaker, I listened to my good friend from Wisconsin, and he is wrong. They have not just done it in election years. They have brought this thing out here every year at this time. This is an annual event. It really is like the sparrows, or swallows. Is it swallows or sparrows?

Mr. KLECZKA. Swallows.

Mr. MCDERMOTT. We have got to take this seriously, do we not? These guys really worry about somehow the money getting away from us, that it is somehow flowing out. They have been in control for 5 years. When they came in, they passed a House rule that said that if you are going to do anything with taxes, it took a two-thirds vote, a three-fifths vote or whatever it was.

It did not make any difference, because every time it came up, they waived the rule. They waived their own rule. They said it is going to take this much to pass any tax increase. But whenever they wanted to do it, they waived the rule and said we will do it with a majority. They did it so many times in the first session, the first 2 years they were in power, that the next time they came in, they said, well, let us revise the rule and make it really meaningless so that it only affects two or three little parts of the code. That way we can put any tax increase we want over here by a majority rule and in all the rest of the Tax Code. We protected these couple over here.

They could not even comply with that in a bill that the President vetoed last year. This is not a serious event. As I said yesterday, what you really need to do is figure out looking at the calendar what holy day is it or what saint's day is it or what holiday is it or what important day is it for Americans

and you will figure out what the Republicans are going to bring out on the floor.

When it was St. Valentine's Day, we brought out the valentine for everybody, the marriage tax penalty bill passed here; and everybody got a valentine from the House of Representatives. It has not passed the Senate. It is probably going to pass maybe sometime in the future, but nothing has happened to it since. We have not heard a word about it.

Now we are down to tax day. We get a rash of bills yesterday, the taxpayers' bill of rights, and now we have got this thing out here for a supermajority on raising taxes, because they know people are thinking about filling out their income tax, all of us are doing it; and they know that people are worried or think they are paying too much or whatever, so let us go out there with something that will stir the people up, and we will show them we really care about taxes. But when it gets dark around here and they have to do something, they immediately waive all the rules and slide through stuff all the time.

Now, the thing that I keep wondering about, I was looking at my calendar last night trying to figure out what day are they going to bring the Patients' Bill of Rights out here. You have got all the people in this country, all the polls show they want something that passed the House, passed the Senate, been sitting in a conference committee, they want something that puts the control of their health care back in their doctors' and their own hands, not the insurance companies.

Any poll you run out there will be 80 percent for doing something about the Patients' Bill of Rights bill. But I cannot figure out what day it is going to be. I thought maybe Fourth of July; that would be freedom from insurance companies. I do not know how they are going to construct this, but they will find a day that fits. The next question I have is what day are they going to bring out the prescription drug bill for seniors? There must be some day. It would not be Labor Day, I guess. Memorial Day maybe. That is it, Memorial Day. They will come out with it because they will think people want to memorialize old people. I do not know how they are going to do it.

If you would not waste so much time on this kind of nonsense and would come out here and deal with the issues that really affect American people, you would be able to get somewhere. But this kind of thing, we will take the vote. As I look around the floor, there are four of us on the floor right now, out of 435. It is a big issue, folks. You can tell how much people really care about this. One hundred of them sign it and they will not even come over and talk about it. I guess they are kind of ashamed of the foolishness of it.

Mr. KLECZKA. Mr. Speaker, will the gentleman yield?

Mr. MCDERMOTT. I yield to the gentleman from Wisconsin.

Mr. KLECZKA. Mr. Speaker, we have a sad situation in this country where American citizens are renouncing their citizenship, taking their wealth to foreign countries in a very, very obvious attempt to avoid any taxation. If, in fact, this constitutional amendment would prevail and be ratified by the States, what would the effect be on American citizens renouncing their citizenship and us trying to stop that outflow for tax avoidance?

Mr. MCDERMOTT. We would have to have a two-thirds vote in here to get anything done. We could not do it by the majority vote. A minority of people, 33 percent of the people in this House could stop that from happening. We could never correct that. The gentleman just points out one of a million problems with this. But it is obviously not a serious effort. It is going to go down here very shortly because most people realize that it is just for show. And when the day comes, I believe it will be about the 7th of November, you will wish you spent your time on the floor working on the Patients' Bill of Rights and prescription drugs and financing for schools and a whole raft of other real issues.

This is not a real issue. If it were, you would not waive your own rule every time you bring an appropriations act out here. You have broken every single point of order on putting caps on expenditures. Every single one has waived the caps. The ability to constrain spending is in your own hearts; and now you want to come out here and say, well, this is what we do. The Bible says, by your deeds you shall know them. And, in fact, your deeds say this is nonsense. Everyone ought to vote against this.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Never has there been a more logical explanation to understand the differences between the two parties. The Democrats today in the minority stand up and say things that take time, ideas that take time to mature are bad ideas, like raising the earning limits for seniors that took 30 years before we could get that done. A balanced budget, 30 years of Democrat control to where we had \$5.5 trillion worth of debt in this country. Welfare reform. Bad ideas. These are the same words we hear over and over and over again. IRS Tax Code reform. Silly. Who would want that? I am pleased to say that the Republican Party wants it. I am pleased to say that people back home want it. I am pleased to say that today what we are doing is very important for people who understand that it is too easy for Congress to raise taxes. I am proud of what we are doing. It may take us 20 more years; it may take us 5 more years. But I will tell you that it is the right thing to do.

The speaker before talked about people leaving this country, leaving this country because they do not want to pay taxes. That could be true. I think it is that they realize they have got to

pay too much in taxes. The things that they had worked hard for all their life, that they then could sit back and enjoy life is being taken from them by a tax code, an unfair tax code, the threat of a Congress raising taxes to take more and more from people who had earned the money.

That is why people are leaving. They are not leaving because it would be more difficult to raise taxes. They are not leaving because they are concerned about somebody taking less of their money. They are concerned about someone coming and taking from them what they have worked hard for.

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This is an important issue. This is a defining issue in Washington, D.C.

Mr. Speaker, I am very, very proud and pleased to yield 5 minutes to the gentleman from Farmville, North Carolina (Mr. JONES), a member of the Committee on Banking and Financial Services.

Mr. JONES of North Carolina. Mr. Speaker, I thank the gentleman from Texas, and also I rise in strong support of this tax limitation amendment.

Mr. Speaker, I am like most of my colleagues, both Republican and Democrat; when I go back to my district, I do a lot of speaking at civic clubs, I hold town meetings, and probably the most important thing that I can say is that, like all of my colleagues on both sides of the fence, I listen to the people I have the privilege to serve.

I can tell you that in the Third District of North Carolina, and I believe throughout this country, the majority of the people that pay taxes believe that they are overburdened with a tax system and with taxes coming from Washington, D.C.; and many of these people throughout this country and throughout my district feel that too many times those in Washington, D.C. on both sides of the aisle really are not listening to them.

I think that when we are today debating this issue, I am like the gentleman from the other side, I wish there were more people on the floor, and maybe during the day there will be others on both sides of this issue coming to the floor, but I think today what we are saying to the American people is that we are listening to you.

As the gentleman from Texas (Mr. SESSIONS) said, yes, maybe it will take 2 or 3 more years, but the point is, yes, you are right to talk about Social Security and these other issues, we do need to be debating these issues and need to try to find solutions to problems. But I will tell you that one of the problems is that the American people are overburdened with taxation.

I have to say, being a former Democrat who became a Republican, that I believe sincerely that it has been my party that has started these debates on the floor. It has been my party that has introduced legislation, and sometimes in a bipartisan way that we have passed legislation, to bring tax relief to the American people.

I think today this is a unique opportunity to talk about this tax limitation act because, Mr. Speaker, when we talk about amending the Constitution and creating a two-thirds majority to pass tax increases on the American people, we are basically giving it back to the American people through their legislative process to say yes, we want an amendment that will protect us and protect our families.

Mr. Speaker, the four largest Federal tax increases in the last 20 years would have failed had this amendment been in place. I think that is worthy to be repeated.

The four largest Federal tax increases in the last 20 years would have failed had this amendment been in place.

Mr. Speaker, most recently, in 1993, President Clinton and a Democratic Congress passed the largest tax increase in America's history. Now, I do not know if that would have passed or not, I doubt if it would have, if this had been in place.

Mr. Speaker, we always are saying, both sides of the aisle, that this is the people's House, that we are the people's representatives. Well, I think we need to listen to the people, and the people in this country are crying out for relief. They do feel and I feel also that they are overburdened.

I think the citizens of this country have a right to know when the House is debating a tax increase and that we need to debate it on the floor of the House, and I think a two-thirds majority of both sides voting to bring relief for passing a tax increase on the American people is extremely important.

In my opinion, Mr. Speaker, Congress should never seek to raise taxes on the American people without a two-thirds majority. That, again, is my philosophy. Some will agree, some will disagree.

Mr. Speaker, in closing, I want to read a quote from former President Ronald Reagan from his 1985, I believe, State of the Union address. I am going to repeat it after I read it one time.

Mr. Reagan said, "Every dollar the Federal Government does not take from us," meaning the American people, "every decision it does not make for us," meaning the American people, "will make our economy stronger, our lives more abundant, our future more free."

Mr. Speaker, I sincerely believe that those words by Mr. Reagan fully explain why and how so many people throughout this country feel that too many times the United States Congress is not listening to them, no matter what the issue might be, whether it is taxes or another issue. But when it comes to taxes, Mr. Speaker, I can honestly say it is the Republican Party that has brought these debates on the floor to bring relief to the American people.

Mr. Speaker, I want to quote Mr. Reagan again. I am going to quote Mr. Reagan when he said, "Every dollar the

Federal Government does not take from us," us, the American people, "every decision it does not make for us," the American people, "will make our economy stronger, our lives more abundant, our future more free."

Mr. Speaker, if we are truly the people's House and the people's representatives, then we need to pass this amendment.

Mr. KLECZKA. Mr. Speaker, I yield 30 seconds to the gentleman from Massachusetts (Mr. FRANK).

Mr. FRANK of Massachusetts. Mr. Speaker, in the interest of historical accuracy, I was going to ask if President Reagan said that when he signed a big tax increase in 1982, which he deemed necessary for economic purposes, or when a couple of years later he signed another significant tax increase which raised Social Security taxes? Those were two tax increases President Reagan signed. I do not think either one of them got two-thirds, so they might not have been passed under this. I wonder whether Mr. Reagan said that when he was signing those two very significant tax increases. I voted against both of them, by the way.

Mr. KLECZKA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I should point out that the framers of the Constitution provided that Congress shall have the sole power to declare war, and under that constitutional provision a majority, a majority, of both Houses is required. If, in fact, there was a need to amend the Constitution to provide for a two-thirds vote, surely do not you think a declaration of war, and not taxes, should be the item that we would be debating today? Do you think a declaration of war is less important than the tax issue of this country? I think not.

Mr. Speaker, I yield 9 minutes to the gentleman from Texas (Mr. DOGGETT).

Mr. DOGGETT. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, I believe the American people have come to realize that every spring about this time, as sure as daylight savings time going into effect and Easter and Passover coming along and kids anticipating their graduation from school, that it is tax time on April 15, and what they can expect is the same old complicated Tax Code. But they can be reassured that Republicans will be out here talking about it.

All those American citizens that are out there now working on their tax returns may not find a great deal of reassurance that after 6 years in office, all that our Republican colleagues, after 6 years of holding control in this House, all that our Republican colleagues have to offer this morning is the same old recycled speeches they have been giving and the same approach for the last 6 years.

I remember in one of the earlier sessions, I think it was back around 1995 or 1996, some fellow came out here and brought the whole Tax Code. I think if

he had piled that thing end to end it would have reached up there to the clock.

Well, what have the Republicans done for the ordinary taxpayer that is out there struggling through their returns to simplify that code? Well, today, after 6 years of Republican leadership in this House, it probably now stretches above the clock, because they have added an additional 100 sections more or less to the Tax Code. Instead of dealing with issues like simplifying our Tax Code and making it fairer and more equitable to the ordinary middle-class taxpayer, they have recycled whatever speech and proposal they considered at their last political convention. So this is the second, third, maybe more years in Congress that we have had this same sorry proposal out here to consider.

Now, if you are out there working on your return and you are happy, and you think that a Tax Code that stretches up to the clock and beyond under Republican leadership is great, that it is fair, that it is equitable, that everyone in our country, from the very largest corporations to the person who is down at the lower end of the wage scale that is figuring out a fairly simple tax return, if you think they are all being treated fairly; if you think there are no special interests that come to Washington and get special loopholes written into the Tax Code so that they can dodge taxes, so that they can come close to cheating on their taxes under the system; if you like every aspect of the system that we have now, plus the additional 100 sections that the Republicans have added to the Tax Code, today's proposal is a perfect proposal for you. Because what they are seeking to do with this old recycled, retread proposal that they drag out on the eve of tax-paying day every season, what they are seeking to do is to freeze into place the code that we have today. So if some lobbyist has come to Washington and they have written themselves in a special loophole for their special interests because they had the longest limousine and the biggest political action committee and the most effective lobbyist, well, their provision will be frozen in unless we can get not only a majority of this Congress, but two-thirds of this Congress to come forward and stand up to the special interest group, which we could not get a majority to do in the past, but we have now got to have two-thirds.

So if you like the system we have now, if you like all the loopholes and the special interest provisions, you ought to be supporting this proposal. It will freeze them in forever if this retread proposal were actually designed and put into place in our Constitution.

If you think we need significant change in the way our system works, well, then I would think you would be strongly opposed to this kind of approach.

Now, over the course of the last 6 years we have often heard the same

people who came out and piled up the Tax Code tell us that they disliked it so much that they were going to just grab down there and pull it out by the roots. That is a good applause line at the kind of convention that considers these old retreat proposals like we have up here this morning.

Well, they have been in office 6 years, and they had a hearing on pulling the code out by the roots back in 1995. As I speak, there is another hearing going on. There has been no proposal advanced for a vote over that 6 years in the Committee on Ways and Means to pull it out by the roots. There has been no proposal presented even this week after 6 years of the Republicans being in charge here in the House. I think they cannot figure out which root to pull out, where and what new roots to put down to replace it.

So, instead, they keep coming up with the same old retreat proposals, that if we ever made the mistake of actually adopting them, would only make the system worse than it is today and would assure that we could not get change in the system.

Mr. Speaker, there are some specific proposals that some of us have been advancing to try to address inequities in this Tax Code. What has been most I think indicative of the kind of problem we have today is that Republican leadership would rather focus on these meaningless retreats, instead of focusing on real issues, such as the way that corporate tax shelters manage to avoid what many have estimated is \$10 billion a year in taxes and closing that up and seeing that they get treated the way that middle-class taxpayers get treated. The Republican leadership has said there is no need to address corporate tax shelters.

The situation is so bad that it has made the front page of *Forbes* magazine. This is not some strange off-beat journal. This is the magazine that calls itself "the capitalist's tool." They wrote about the problem of tax shelter hustlers, describing on the magazine cover this fellow in the fedora, "respectable accountants are peddling dicey corporate tax loopholes." Ten billion dollars a year is the estimate of lost tax revenues from tax shelters.

And the response of the Republican leadership, when they could be out here today doing something about that, is to squelch any real reform. The chairman of the Committee on Ways and Means and the Republican majority leader are saying that tax avoidance is about as American as apple pie, and encourage the continuation of this kind of misconduct.

The Secretary of the Treasury, Mr. Lawrence Summers, has suggested that this is the most serious compliance problem that we have in America today, this problem of tax hustlers. It is usually some former employee here on Capitol Hill that goes out to work for some big accounting firm, and they make a fortune selling and teaching people how to dodge, cheat, join in on tax scams.

And I think it is an outrage. I think it is the kind of outrage that has grown to such a substantial extent that we now even have the lawyers that represent some of the corporations that are dodging their taxes coming before the Congress in the form of the American Bar Association tax section, the tax section of the New York State bar, and urging us to do something. They recognize what a do-nothing Congress this is and how it will not respond, and they come forward and say "please address this problem." But this Republican leadership has retreated like this instead.

Mr. McDERMOTT. Mr. Speaker, will the gentleman yield?

Mr. DOGGETT. I yield to the gentleman from Washington.

Mr. McDERMOTT. Mr. Speaker, I have a question. I am on the Committee on Ways and Means with the gentleman, and I do not remember us ever having a hearing on this.

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I do not remember us ever having a hearing, have us ever come and testify about this. To the best of my knowledge, there has never been a hearing in the Committee on the Judiciary.

Mr. DOGGETT. On this particular amendment?

Mr. McDERMOTT. Yes, on this particular amendment.

Mr. DOGGETT. They had a hearing at their political convention on it, so they really do not need to have substantive hearings on it, because this is a political gimmick. It is a gimmick, not really a serious proposal about how to resolve the concerns American taxpayers have.

Mr. McDERMOTT. So when they put the sham together, they do not even bother putting the dressing around it and having a hearing?

Mr. DOGGETT. I think that is right. In other words, most proposals dealing with the Tax Code would bring in the experts; would do the kind of thing that I sought to do with these tax shelter hustlers, bring in the academic experts, the people out in the field, as well as just some ordinary citizens from across the country, to point out what an outrage this is.

But on this proposal, this has been more of a political gamesmanship kind of thing. They have not had a hearing because I guess other than recycling this old political rhetoric, there really would not be much to hear.

Mr. McDERMOTT. That is why we call it a retreat. It has been through here, and they are trying to do it again. I think we will see it next year.

Mr. DOGGETT. Next year we will have substantial change. I believe that next year, since this particular Congress once again will not even honor the recommendations of its Joint Tax Committee to address corporate tax shelters, ignores the recommendations of the Secretary of the Treasury that this is the biggest tax compliance problem we have in America today, ignores

the estimates that \$10 billion a year is being lost in these cheating tax dodge schemes, I believe the next Congress is going to have enough new Members that people will say, enough is enough. We have had 6 years of do nothing, do little, avoidance of these problems.

Just as these kinds of folks encourage tax avoidance, we have had a leadership that has problem avoidance. They want to avoid the problems. I know it appeals to the same special interests that get these tax shelter hustler proposals.

But I believe the American people that are out there working on their taxes, certainly everybody would like to pay less, but they would like to at least be sure that other people are being dealt with fairly. Clearly these people are not dealing fairly.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, here we continue with the wonderful debate, which is what this amendment is all about, an opportunity for us to debate in the open, on the floor of the House of Representatives, the question of whether we are going to make it more difficult for Congress to raise taxes, raise taxes on the American taxpayer or not. It is a question of whether Washington, D.C. is going to make it more difficult to raise taxes or whether we are going to keep the status quo.

My colleagues on the other side of the aisle once again talk about all the things that this Republican Congress has not done, all the things that we have had an opportunity to do. I would remind my colleagues that, in fact, these same words were said about a balanced budget.

I remember running for Congress back in 1994, and people were saying to me over and over and over again, We will never have a balanced budget. It will never happen in my lifetime.

Well, there were people who did believe it. The naysayers who were there today are people who understand that this economy that we have in America, the opportunity, the growing economic development that we have, jobs in communities, schools that are producing not only brighter and better students but students who have technology at their fingertips, this is a part of what happens when we have a grand and bold idea, an idea that has always on the other side been talked about in negative ways: It would never happen. A balanced budget is silly. No need to do that.

Welfare reform, the same way. We talked about welfare reform on the floor of this House of Representatives, and day after day after day it was the other side, it was the minority party, who said, we do not need welfare reform. It will not amount to anything. As a matter of fact, it will harm the children of America.

IRS Tax Code reform. We hear the gentleman from Texas say that the Republicans have done nothing with what they had. In fact, what we have done is

done things that are for the taxpayer: A \$500 per child tax credit, a \$500 per child tax credit that matters. Every single time an American who has a child goes to fill out their tax form, they get a \$500 per child tax credit. It is going to happen again this Saturday as Americans are filling out their forms, they will get that.

Cutting capital gains. We heard, Cutting capital gains? A dangerous, risky proposition. We should not do that. Mr. Speaker, I would submit that the 1997 capital gains tax cut that Republicans voted on and supported that was signed by the President has meant that America has a booming economy.

Oh, the minority said, do Members realize that the tax collector, the United States government, will have \$9 billion less in their coffers? Well, once again the minority party is concerned about the tax collector. It was the Republican party who was concerned about the taxpayer.

What happened? What happened was that the tax collector got \$90 billion additional dollars in the Treasury, just like Republicans, through the leadership of the gentleman from Texas (Mr. ARCHER), chairman of the Committee on Ways and Means, said that we will make a substantial investment in America because we are going to lower the risk. We are going to encourage people to participate in that which we are doing. We are going to take people and move them from welfare to work. We are going to enrich communities because we are going to allow dollars to be invested in America.

Oh, but there is more. This Republican do-nothing Congress raised the exemption for death taxes. That is not do-nothing, that is a realistic opportunity for people upon their death to know that their estate, instead of being broken up and splintered to the wind, thrown to the wind, and family businesses, small businesses and land, agricultural producers of food for not only this country but the world being broken up just because of a Tax Code, we heard, Oh, no, cannot do that. Bad idea. That is for rich people.

The education savings accounts, it was the Republican party who stood up against the naysayers of the Democrat party saying, This is bad for America, it is bad for public education to have education savings accounts.

Mr. Speaker, I will tell the Members that as the father of two little boys, one who is a 10-year-old who is a straight A student, who has taken advantage of books and education and computers and technology, the opportunity for him to be no different than other children who want to learn and read, for parents who get up and go to work every day and work hard to save money for that education for that child is important; also the parent of a 6-year-old Downs syndrome little boy, which my wife and I are, I know that our son needs more investment in not only his education but his development, just to make sure that he can

stand on his own two feet and have an opportunity to make a go of it by himself.

That is why we offer the education savings account. That is why we cut capital gains. That is why we had a \$500 per child tax credit. That is why we raised the exemption for death taxes. That is why just 2 weeks ago this House voted 422 to nothing on what had been controversial years before, to say we should raise the earning limits for seniors. We should not deny senior citizens who choose to work, which allows them not only to be in business but also to be healthier and happier, not to lose their social security because the Tax Code said that was the right way.

I am proud of my party. I am proud of my party and people back home and groups that will work to say, We need to make it more difficult to raise taxes. We need to make it more difficult, and it is a simple matter. That is what this amendment is all about.

I will confess, we may not get the amount of votes that we need today. We will get a majority of the votes, but we will not get enough. But the dream lives on forever. We intend to continue with this. Yes, it is done at tax time. It is done at a time when people understand that there is a voice, not a voice in the wilderness but a voice on the floor of the House of Representatives, the people's body.

We are going to get 240 votes on this today. We are going to stand up and talk about how it should be more difficult to raise taxes. I am proud of what my party stands for. I know what the other side stands for.

Mr. Speaker, I reserve the balance of my time.

Mr. KLECZKA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I find it kind of intriguing that the Republicans are trying to rewrite history, for if we go back to when this administration took over, they inherited a debt approaching \$280 billion a year from the Bush administration. It was in 1993 that this Congress bit the bullet and passed a deficit reduction bill which massively cut spending, and it did adjust some taxes, but the effect of that legislation was to bring this country where we are today, enjoying the greatest economic growth in its history.

If it makes Republicans feel good and they want to take credit for it, let them do it. But let us not rewrite history, because this administration, when it took over, inherited an annual debt approaching if not exceeding some \$280 billion a year in red ink.

Mr. Speaker, I yield 10 minutes to the gentleman from New York (Mr. HINCHEY).

Mr. HINCHEY. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, perhaps the kindest characterization of this proposal would be to say that it is disingenuous. It is obviously disingenuous, because the party that is offering it here, the majority party in this House, several

years ago adopted an internal resolution that required a two-thirds majority to raise revenues by any vote taken by the House of Representatives.

What have we seen in the carrying out of the adoption of that change in the rules here? What we have seen is that virtually every time the issue has come up, the leadership of the House has waived the requirement. So one can only conclude that this proposal for a super majority, anti-democratic super majority to raise revenues, is one that is not really believed in by those people who are offering it, because every time they have had an opportunity to put it into place they have abandoned it. They have walked away from it. It seems quite clear that they do not even believe in it themselves.

Why would we want to do this? Why would we put fiscal policy in a Constitution when every sound economic principle everywhere says that that would be a foolish thing to do? Why would we want to do it? How would we react to emergencies? How would we respond to a crisis in agriculture? How would we respond to national emergencies of various kinds? How would we respond to natural calamities when we needed to respond aggressively and forthrightly and attentively to those problems when people were in serious trouble?

Look what is happening in the farm belt all across America. Look what is happening to agriculture as a result of the 1996 farm bill and the destructive impact that that has had upon ranchers and farmers all across the country. We are not even responding to that adequately now under the leadership of the Republican party in this House. Imagine how much more difficult it would be if we required a two-thirds majority.

They have turned their backs on ranchers and farmers. Now they want to get even further away from them and other people who would face difficult circumstances in our country by implanting this super majority, this anti-democratic super majority provision in the Constitution as an amendment to the United States Constitution. It is an absurd proposal.

Why are they advancing the proposal? Ostensibly they are advancing the proposal because they would like everyone to think that taxes are too high, that Federal taxes are too high. Of course, everyone who is struggling with their income tax form these days is prepared to believe that, or many people are prepared to believe it, I assume.

But the fact of the matter is that the situation is quite different from that. Let us just take a look at certain people in our economy and how the income tax code relates to them.

The median income in America today is about \$46,700. That is the median income; half below, half above. The average Federal income tax rate for a family of four at the median income in 1999, last year, is 7.5 percent. In 1981, it

was 11.8 percent. The fact of the matter is that the tax rate for people at the median income is lower now than it was in 1981, and in fact, is the lowest it has been since 1966.

If one is making half of the median income, he is in effect at a negative income tax as a result of the changes in the earned income tax credit that were put into place by the Clinton administration as a result of the 1993 budget proposal. As a matter of fact, that budget proposal also made some adjustments downward for people at the lower-income ranges, as well. So the situation for people at the median income is better today than it was in 1981. People making half of the median income are not paying any income taxes whatsoever.

What about people making a little bit more money? Suppose someone is making twice the median income. Suppose they are making somewhere in excess of \$90,000 a year for a family of four. The fact of the matter is that the median income for them is now 14.1 percent. What was it in 1981? It was 19.1 percent.

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The median income for a family of four and the tax rate for the median income, people making twice the median income is lower than it was in 1981. Even after tax income, the after-tax rate for people at the top 1 percent is even lower than it was in 1987. The fact of the matter is that taxes are taking less of a bite of the income, Federal taxes, Federal income taxes, taking less of a bite out of the income of Americans than they were back in 1981.

This proposal is not just disingenuous. It is not just a proposal in which the proponents of it do not really believe themselves. They have abandoned it every time it is come up. They know very well it is not going to pass. It is not going to get two-thirds of the majority of this House voting for it.

It is simply put up here for partisan political reasons in the hope that they can deceive a few people here and there around the country, that the Republican Party really wants to see taxes cut, that they really believe in lower taxes.

When it was pointed out here just a few moments ago with the tax shelter hustlers, the front page of Forbes magazine what they really want to do, what they really want to do is protect the privileges of the very, very wealthy.

Mr. DOGGETT. Mr. Speaker, will the gentleman yield on that point?

Mr. HINCHEY. I yield to the gentleman from Texas.

Mr. DOGGETT. Mr. Speaker, certainly it is important to point out they will freeze into place all of these special interests provisions, all of these loopholes. The gentleman focused, I think, very eloquently on the effects of their proposal and has also noted that what we mainly have been dealing with here, as is the case around every tax

filing day, is hot air from the Republicans.

I would like to redirect the gentleman's attention from hot air to dirty air and another section that would be frozen into place, and that is section 527, which the gentleman joined with me last week in sponsoring legislation to address. Being from New York State, did the gentleman have occasion to see the ads that some Texans ran against Senator MCCAIN there in New York State?

Mr. HINCHEY. Yes, I believe I did.

Mr. DOGGETT. Even though Texas has some problems, having out-distanced Los Angeles, which is one of the cities that has the dirtiest air in the country in many areas, the claim was that one candidate was not enough of an environmentalist, but instead of doing that as a direct campaign, they used a 527 organization where the gentleman could not even find out who put the ad on television.

Mr. HINCHEY. Yes.

Mr. DOGGETT. Instead of doing the kind of hot air measure that we have here today, I believe the gentleman joined with me in saying that that was wrong and that taxpayers ought to have a right to be able to find out whether it is some Texas friend of one of the other presidential candidates or whether it is Chinese money or Iraqi money or Cuban money or just some homegrown special interests that wants to pour money into these kind of Swiss bank accounts of the political season this year to make unlimited expenditures, but never tell the taxpayers who is funding these kinds of hate campaigns that the gentleman must have seen in New York State.

Mr. HINCHEY. Mr. Speaker, we did see them in New York State, and there were advertisements that were put forth principally on Long Island; and they, of course, were deceitful. They were deceitful in a variety of ways. First of all, they pretended that the proponent of those ads, the beneficiary of those ads, was one who had a sound record in environmental protection when we know that the environmental record of Governor George W. Bush in Texas is an abysmal record.

In the air quality arena alone, for example, the city of Houston now has surpassed Los Angeles with the worst air quality in the country, as a result of the fact that Governor Bush has vetoed every attempt to pass sound environmental control legislation in the State and turned his back on environmental quality in the State generally.

Furthermore, the ads that the gentleman is talking about now, which were allowed as part of the Tax Code, those ads that the gentleman very appropriately brought to our attention today and which are allowed in a section of the Tax Code are totally deceitful and point out the reason why we need campaign finance reform and point out the illegitimacy of this proposal.

Mr. DOGGETT. Mr. Speaker, we said, look, whether those ads are put on by

a Democrat, a pro-environmental group or an anti-environmental group, let us at least tell the taxpayers who is financing them. And this Republican leadership, the same Republican leadership that could have just sent all of us and the American people a cassette with the speeches that they gave last session or the session before that or the session before that or the session before that on this same sorry proposal.

They said they did not have time to consider that. They basically said that the only way they can get through this election was to continue taking unlimited amounts of secret money, including foreign money, that can be dumped into these political Swiss bank accounts called 527's and continue to stuff misinformation into our mailboxes and run hate on to the airwaves. They refused to consider the proposal that the gentleman personally has sponsored, did they not?

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, in response to the gentleman from New York (Mr. HINCHEY), who is my good friend, during the time on the floor the gentleman wanted us to question why we are advancing this idea, what possibly could Republicans be for. Why are we advancing this idea? It is quite simple. We would like to make it more difficult to raise taxes on the American taxpayer.

Secondly, the gentleman asked, oh, my gosh if we had this, how would we respond to emergencies? The obvious implication is, could not raise taxes, could not raise taxes in the event of an emergency.

Mr. Speaker, I think it is very interesting that if we follow this, then we would have to respond to a crisis or any crisis in the following manner: number one, we would have to raise taxes; that is the first thing the Democrat Party wants to do. Number two, raise spending. Go spend it, go spend all of the taxpayers money, spend more and more and more. Number three, increase inefficiency, bigger government. Give it to the government, bring it to Washington, D.C.

My proposition is quite the opposite. My proposition is that it should be more about efficiency. Under a post-tax limitation amendment, the first thing that would happen is, government would have to increase efficiency. Government would have to look inward to itself.

It would have to do the same thing that I do at home with my wife and my family. We would have to live within a budget; could not raise taxes as easily; have to work within what we have; have to make some hard decisions; have to prioritize. It would increase efficiency because it would require the Government and the Congress to make tough decisions. Today, the path of least resistance, let us raise taxes, let us raise spending, let us just go do the same old Washington dance.

Secondly, under a post-tax limitation amendment, it would mean that we

would have to then look at raising spending. How are we going to do that? Well, we would do that if there is an emergency because we had already squeezed the lemon dry. We could already prove to people back home we have looked inward, we have been efficient. Now what we have to do is to raise spending.

Remember, we are in a surplus condition. We do need to use more efficiently the money that has been given to us. Lastly, the thing that would be required, which is what the taxpayers, I believe, sent all of us to Congress to do, and that is lastly then to consider the last option or the least easy option, raise taxes.

This, to me, is what it is all about, that the Congress of the United States should have to come on the floor of the House of Representatives to debate the issues, to talk about efficiency, to do the right thing for the taxpayer back home; but the easiest thing should not be to raise taxes. That is where the minority party, that is where they fall virtually every time. That is where they are falling today. That is the difference between these two parties in Washington, D.C. Somebody that says let us just raise taxes, let us go raise taxes on the people who have the money, let us go raise taxes on people who have been successful, people who create our economy, people who provide jobs, we are going to make it more difficult. That is what this argument is about.

Mr. Speaker, I yield 5 minutes to my good friend, the gentleman from Florida (Mr. STEARNS).

(Mr. STEARNS asked and was given permission to revise and extend his remarks.)

Mr. STEARNS. Mr. Speaker, I thank my distinguished colleague, the gentleman from Texas (Mr. SESSIONS), for yielding me this time.

Mr. Speaker, I am delighted to come down here and speak on behalf of this amendment. I say with tongue in cheek that the Republicans celebrate July 4 and the Democrat Party celebrates April 15.

For most Americans, April 15 is a dreaded day. It is a feared day, a day in which taxpayers across the country are concentrating and reflecting on America's most frustrating and complex tax system. I do not know how many millions of pages there are, but it is enough.

So it is altogether appropriate, just before the April 15, we should reflect on our Nation's Tax Code and the problems it imposes upon taxpayers in America. So today we will be considering a most meaningful piece of legislation addressing the shortcoming of the system, the tax limitation amendment which will force Congress to garner a supermajority before approving any tax increase.

Later we will have this opportunity to vote for the bill, to scrap the Tax Code so we can replace this burdensome tax system with something far more fair and equitable.

Tax limitation would require in this House and in the Senate, if adopted, that there be a real consensus to raise taxes. It would take a two-thirds vote, which means we will not have a recurrence of one of the largest tax increases in American history in 1993 with President Clinton and Vice President Gore's proposal.

When I look at this, I go back and think about our Founding Fathers. These honorable leaders had the foresight to mandate a two-thirds majority vote on certain priority issues in this country. James Madison, a vocal supporter of majority rule, argued that the greatest threat to liberty in a republic came from unrestrained majority rule, and that is why they proposed two-thirds majority for conviction in impeachment trials, expulsion of a Member of Congress, override of a presidential veto, a quorum of two-thirds of the Senate to elect a President, to consent to a treaty and proposing constitutional amendments.

So if it is good enough for those, I think certainly it would be good enough for deciding whether we are having taxes here.

There were seven of these that were already in the Constitution when they wrote the document and since then they have added three more.

My colleague, Daniel Webster, obviously a great renowned legend of this great body, said, quote, "the power to tax is the power to destroy."

We voted yesterday against \$116 billion in higher taxes and user fees as proposed in the administration's budget. Americans are simply taxed too much. It is both the Federal, State, and local level where it adds up to almost 40 percent; and, of course, there are many areas that we are taxed and we do not even know it.

Gasoline tax is one of them, corporate income tax, excise tax, State and local, as I mentioned. Though the average American family is paying somewhat less in Federal income tax, as I pointed out, the overall tax burden is approaching 40 percent. So this amendment is needed, something that many States are already doing.

I am glad the Federal Government is stepping up to the plate, and I urge strong support on both sides of the aisle to align yourself with what the States are doing, align yourself with the people and move forward to pass this amendment.

Mr. SESSIONS. Mr. Speaker, I yield 4 minutes to the gentleman from Goddard, Kansas (Mr. TIAHRT).

1230

Mr. TIAHRT. Mr. Speaker, I thank the gentleman from Texas (Mr. SESSIONS), the member of the powerful Committee on Rules.

Mr. Speaker, I rise today in support of the constitutional amendment requiring a two-thirds majority to raise taxes on hardworking American families. The tax limitation amendment is powerful, yet responsible. By requiring

two-thirds majority approval for any tax increase, this Congress is showing its deep concern for the constant imbalance of raising taxes in order to increase spending. We are attempting to ensure that the American people will not be subject to the whimsical and shortsighted notions of Congress to raise taxes at the drop of a hat.

Presently 14 States across this country require a supermajority in their legislatures to raise taxes. What has been the result? Their State taxes grow much slower and State spending is reduced. Additionally, these States have seen their economies grow at a rate of almost one-third faster than the 36 States that have not adopted supermajority requirements for tax increases. One-third faster than the States that have not adopted supermajority requirements.

A strong majority of American tax-paying families support this effort, which will assure that future Congresses have support of the American public before they attempt to raise taxes.

Mr. Speaker, the bottom line is that today's taxes are too high. Americans pay more in taxes than they do for food, clothing, and shelter. Efforts to reduce these burdens on Americans is much too little. It is an economic fact that the Big-Government crowd would like to ignore.

It frustrates me to witness some of the largest tax increases this Nation has ever seen to pass with only one or two votes, and it frustrates me further to know that this body can vote to increase taxes on all Americans when all of America does not support such action.

So today I am asking my colleagues to take a long, hard look at the remarkable possibilities this legislation offers and offer their support for this amendment. Members who oppose this legislation are telling the American public that it does not bother this Congress to saddle our Nation, our Nation's taxpayers with economic policies that penalize rather than reward. Our action today will show a great deal about the direction of this Congress and this country and, most importantly, about the future of our children.

I want to leave behind a legacy of a strong economy, a strong future for our children, and not one burdened heavily with taxes, stifling growth, limiting opportunity. By requiring a supermajority to raise taxes, we will prevent further knee-jerk reactions by big government supporters who care more about the outcome of arcane Federal programs than the hard work of everyday people that I and this amendment support.

So ask my fellow Members to support the legislation today.

Mr. KLECZKA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the gentleman from Kansas (Mr. TIAHRT) just stated that all of America does not support tax increases, and that is clearly true.

Last year, the Republicans in the House produced a massive tax cut bill. They passed it. They went home for the August break, came back, and that was the last we heard about of it because all of the American public did not support the direction of that tax cut bill because they felt that reducing the Federal debt was more important. Saving Social Security, and modernizing Medicare was more important.

I should also point out to the gentleman from Kansas that all of his district did not support his coming here. Who did? A majority did. So if a majority is good enough to get him here to Congress, if a majority is good enough to have this Congress declare war, I would think tax policy in this country should be made by that same majority.

Mr. Speaker, I yield 5 minutes to the gentleman from North Carolina (Mr. WATT).

Mr. WATT of North Carolina. Mr. Speaker, I appreciate the gentleman yielding me the time.

Mr. Speaker, I really had about made up my mind not to come over and even debate this amendment today. It is quite obvious that this is not a serious effort to amend the Constitution. What it is, instead, is a serious effort to make a political statement about taxation.

We have, every year now for the last 3 or 4 years, had this same proposal on the floor. There are not even any pretenses this year, because I am the ranking member of the Subcommittee on the Constitution of the Committee on the Judiciary. This amendment did not even come through the Subcommittee on the Constitution of the Committee on the Judiciary this year to be considered.

Mr. KLECZKA. Mr. Speaker, will the gentleman yield?

Mr. WATT of North Carolina. I am happy to yield to the gentleman from Wisconsin.

Mr. KLECZKA. Mr. Speaker, what was the committee vote on the Committee on the Judiciary to recommend this resolution to passage?

Mr. WATT of North Carolina. Well, beyond the Subcommittee on the Constitution, the bill did not even go through the full Committee on the Judiciary this year. It has in prior years. But if my colleagues are seriously saying that they are serious legislators and Members of Congress, and they take their job seriously, and they are going to amend the most sacred and profound document of our country, the United States Constitution, do they bring a proposed constitutional amendment to the floor of the United States House of Representatives without even going through the Subcommittee on the Constitution whose job it is to deliberate and decide on the merits of constitutional amendments? Do they circumvent the entire Committee on the Judiciary and go around that committee and bring it to the floor? Or do they go through the regular process?

So that in and of itself is an indication that this is a political exercise de-

signed to score political points and having nothing to do with the merits of whether there should be a constitutional amendment.

Now, we have gone through this time after time after time. In the past, I have tried to bring constructive amendments to the legislation. It was not a constitutional amendment when it was done before. It was legislation that one could try to amend and try to bring some rationale to.

But this year, it is a whole new proposal. It is a constitutional proposal. But it went around all of the processes. It is hard for any of us to take this seriously other than we must be getting close to April 15, tax day in this country, and the Republicans must be very interested in making political points about the level of taxation in this country, which is fine. I mean, they can make those political points. Nobody likes taxes. But we have to have some priorities in this country.

If my colleagues are going to be serious about a constitutional amendment that raises taxes, what about a constitutional amendment that deals with cutting taxes? Why should there be a different standard when we are talking about doing away with loopholes in a Tax Code then we would if we were raising taxes.

But this constitutional amendment would not give us any authority to have a supermajority. So this is not serious. It undermines the basic principle that our country is founded on, which is one person, one vote. It undermines my representational authority for the  $\frac{1}{435}$ th of the people of this country that I represent, because, all of a sudden, to get something done, we would require a two-thirds majority vote rather than a simple majority.

If this were being taken seriously, it would have gone through the regular process. So I do not even know why I came to debate this. We are not engaging in any serious congressional activity. It is obvious from that, from the number of people on the floor. So I will yield back the balance of my time so that my colleagues on the Republican side can go ahead and make their political point.

Mr. SESSIONS. Mr. Speaker, I yield 4 minutes to the gentleman from Arizona (Mr. SHADEGG), a friend of the taxpayer, a gentleman who is a staunch supporter, a good conservative, chairman of the CATs, Conservative Action Team here.

(Mr. SHADEGG asked and was given permission to revise and extend his remarks.)

Mr. SHADEGG. Mr. Speaker, I rise in strong support of the tax limitation amendment. I want to commend the gentleman from Texas (Mr. SESSIONS) for bringing this amendment forward. I want to commend the gentleman from Texas (Mr. HALL), his cosponsor. I want to commend the gentleman from Texas (Mr. BARTON) who has led this fight year in and year out.

1993 was not that long ago. Indeed, it seems to me like 1993 was just the snap

of a fingers or a blink of an eye ago. It was just a few short years ago that we were standing here in 1993. Yet, why is that year significant to this debate? Because if we were to return the tax burden on the average American family to the level of that tax burden just 7 years ago, in 1993, as a percentage of our economy, every American family would get a tax break, would get tax relief of \$2,500 a year. That is how much taxes have gone up as a proportion of our economy in just 7 short years, \$2,500 for the average family across America of four people.

Now, what does \$2,500 mean? It means an extra \$200 a month in their budget. The reality is, in this city, in this Congress, government has grown year in and year out, in good times and in bad times, the last 40 years straight. I believe the American people deserve a break.

Let me talk to that point. What would \$2,500 a year for the average family of four or \$200 a month for the average family of four mean? Well, in 1996, we were engaged in a debate about tax relief on the floor of this House.

Many of my colleagues said, well, the American people do not really want tax relief. So I went home, and I said to my scheduler, I want to spend an hour in front of a grocery store or drug store on one side of my district talking to people, and I want to spend an hour in front of a grocery store or drug store on the other side of my district talking to people.

I went first to the east side of my district. The east side of my district is middle- to upper middle-income Americans. I stood there on the corner, and I talked to them about this issue. The first problem I had was to convince them that I really was the Congressman in that area.

But once I got beyond that, their second concern was, look, politicians will never cut taxes. You do not believe in cutting taxes. You will never give this. This is just political talk.

When I explained to them, no, we were really serious about this. On the east side of my district, they said, Congressman, sure we could use some tax relief. It is important to us. Almost 70 percent of them said to me, Absolutely. Give me some tax relief.

But the important part of this discussion was what occurred on the west side of my district. On the west side of my district, we are talking middle- to lower middle-income and below. I stood in front of a drug store on the west side of my District, and voter after voter after voter after voter, citizen after citizen that I got to engage in this discussion, once I get beyond the, no, you will never really give us any tax relief, and got into the substance, they said, Congressman, if you could give us any break at all, it would make a huge difference in our lives.

The people who are struggling to get by, those Americans who can barely pay their bills, who wake up each morning and struggle to get their kids

fed and get them off to school, and the husband goes off to work and the wife also has to go back off to work, and they go through their day, and they come home, and they get their kids, and they struggle to get them to Little League or piano practice and get the homework done and get them back in bed, those Americans just barely getting by said to me, Congressman, if you could just give me a little bit of a break.

What have we done to those Americans in the last 7 years? We have added \$2,500 to their tax burden. We have increased their tax burden on those poor, working, struggling-to-get-by families by \$200 a month.

Now, what does this amendment say? Does this amendment say, let us give them a break and give them that \$200 back, let us work, give them a chance? It simply says let us make it a little harder to raise taxes again. I urge my colleagues to support this amendment.

Mr. KLECZKA. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, if the gentleman from Arizona (Mr. SHADEGG) would have gone to that same town and asked the people on the west side of town what the major priorities in Congress are, they would have probably told him, Mr. Congressman, we need more money for defense. We have to increase the readiness of our armed services. And, by the way, Mr. Congressman, the bridge on Main Street is in need of repair. And we sure could use that 90 percent Federal funding for that new bridge.

Then as my colleague went to the east side of town and talked to the poor individuals, they would have probably said, Yes, we could use some relief. But, Mr. Congressman, my son or my daughter wants to go to college, and, boy, if you could increase the Pell Grants for that child of mine, that would sure be neat. The earned-income tax credit, that could use a look-see again by the Congress. Yes, that will cost some money.

1245

And the point I am trying to make, my colleagues, is that all these needs and desires of the American public cost money.

My Republican colleagues seem to think that defense money comes from heaven and not from taxpayers and any other social program, like Medicare and drug benefits and other things that we fight for on this floor, that comes from the taxpayer. And the truth of the matter is that all those expenditures are funded by the taxpayers.

So, sure, we would all like to decrease taxes; but when we ask our constituents what program will they forego, we will find out that budget cutting is not the easiest in the world. We are going to put in big money for the National Institutes of Health, which we should do, to study children's diabetes and cancer and all sorts of other diseases. But those programs are funded off these nasty things we are talking about called taxes.

There is an old saying, "Don't cut you, don't cut me, cut the man behind the tree." We cannot find the man behind the tree nor the tree. So my colleagues should not come before the body and say, boy, we need two-thirds to have any tax increase. If that is so, then we should have two-thirds to have any spending increases too for their favorite programs and my favorite programs. That would be fair. But that is not what the Founding Fathers envisioned.

Mr. Speaker, I yield 4 minutes to the gentleman from Massachusetts (Mr. NEAL).

(Mr. NEAL of Massachusetts asked and was given permission to revise and extend his remarks.)

Mr. NEAL of Massachusetts. I thank the gentleman for yielding me this time, Mr. Speaker.

We went through this exercise on the balanced budget amendment for many years. The other side failed to understand the difference between promising to balance the budget and actually doing it. As it turned out, all they had to do to balance the budget was to support President Bush in 1990 and President Clinton in 1993. For the most part, they did not; but we balanced the budget over their objections.

The other side continues to misplace the distinction between promise and reality. They argue they need a constitutional amendment not to raise taxes, when all they simply need to do is not to raise taxes. In fact, the House voted yesterday 420 to 1 not to raise taxes. But I guess for the authors of this amendment that vote was too close.

This is tax frolic week, or tax press release week. To give another example of the deep thought that has gone into this week, tomorrow we take up a bill to repeal the Federal income tax with a promise to replace it in the future. We have to promise at that point, not knowing where we are going, that we are going to come up with a substitute, perhaps a flat tax to benefit the wealthy, or a 60 percent retail sales tax. But if both this bill and tomorrow's bill were to pass, it would require a two-thirds vote of Congress to replace the repealed Federal income tax.

Twenty years ago, I was standing in a classroom telling students of my reverence for the Constitution. What would I say to them about the shenanigans occurring here today? I would not even want to face them.

The Constitution requires a two-thirds majority vote in the House in only three instances: overriding a President's veto, submission of a constitutional amendment to the States, and expelling a Member from this House. Those are matters that are much more weighty than the one that faces us today.

Mr. Speaker, the Founding Fathers examined majority rule and what it meant. They rejected the notion that one-third of the Members of this institution should be in a position to deter-

mine the fate of legislation. They, led by Mr. Madison, reviewed the question of what constituted a majority in a legislative body. They concluded, based upon the bad experience of the Nation under the Articles of the Confederation, where nine of 13 States were positioned to raise eventual revenue, that it was simply a bad idea.

Upholding the current Constitution is truly, truly the conservative position in this debate. Holding the country hostage to the tyranny of the minority of one-third is, indeed, the radical position. But, apparently, Mr. Speaker, it makes better sense for a good press release than to stand with the Constitution.

So let us proceed. Crank out the press releases, go home for a 2-week break, and then, when we come back, let us do something real and substantive for a change.

Mr. KLECZKA. Mr. Speaker, will the Chair advise each side how much time is remaining on this issue.

The SPEAKER pro tempore (Mr. LATOURETTE). The gentleman from Wisconsin (Mr. KLECZKA) has 3 minutes remaining; the gentleman from Texas (Mr. SESSIONS) has 9 minutes remaining.

Mr. SESSIONS. Mr. Speaker, I yield 3 minutes to the gentleman from Bloomfield Hills, Michigan (Mr. KNOLLENBERG).

Mr. KNOLLENBERG. Mr. Speaker, I thank the gentleman for yielding me this time, and I also want to thank the gentleman from Texas (Mr. HALL), and it would not be right if I did not thank the gentleman from Texas (Mr. BARTON), who has really been the crusader on this issue for a long, long time, and one I think that we ought to get straight and pass.

Since the beginning of the year, this Republican majority has succeeded in passing several tax cuts for the American people. We believe that couples should no longer be punished by the Tax Code because they are simply married.

We enacted legislation that prevents senior citizens from being taxed excessively, and particularly when they continue to be positive contributors to society. And we had bipartisan support for that.

We passed tax reduction legislation to help ensure that small businesses and family farms remain in the family.

But while we shall continue to offer tax cuts every year, today we have a historic opportunity to take a great leap forward by limiting tax increases forever. Passage of this act would require two-thirds of Congress to raise taxes. It is too easy, too easy, for this government to pass unnecessary tax increases on the hardworking people of this country. I repeat that: it is too easy.

If President Clinton, for example, had got his way this year in his budget, he would have increased taxes by \$237 billion over the next 10 years. Why, Mr. Speaker, is the President trying to

raise taxes in an era of budget surpluses? Why? Instead of raising taxes, should we not find ways to give the surplus, part of it at least, back to the people who have overpaid?

With a surplus on hand, and CBO projecting future surpluses, there is no need for any new tax increases. Congress should be focusing on forcing Federal bureaucrats to cut waste, fraud and abuse and spend their budgets wisely. For too long the Federal Government has raised taxes on a whim. This bill is the best way to ensure that taxes are increased only when it is absolutely necessary.

Currently, 14 States, as has been previously mentioned, have tax limitation provisions, and it has been demonstrated that States with limitation provisions have seen a reduction in the growth of spending. For a needed tax increase, a two-thirds majority would not be that difficult to obtain. We simply want to give the public the security that the Federal Government will not raise unnecessary and hasty tax increases.

I think it is about time that we restore the public's faith in government. Instead of only saying we are against new taxes, let us actually show them. I urge my colleagues to pass this legislation and protect Americans from the Washington big spenders.

Mr. SESSIONS. Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. BARTON), representing the Sixth District of Texas, who brought this effort to the floor of the House of Representatives, and who is one of the most articulate spokesmen for the Tax Limitation Amendment.

(Mr. BARTON of Texas asked and was given permission to revise and extend his remarks and include extraneous material.)

Mr. BARTON of Texas. Mr. Speaker, I rise in strong support of this tax limitation constitutional amendment. I want to commend the gentleman from Texas (Mr. SESSIONS), representing the Fifth District of Texas, for his excellent leadership this year.

I have been able to listen to some of the debate this year. Certainly I have led the debate in prior years for the proponents of it. I have a few simple things to say in the 2½ minutes that I have remaining.

First of all, my constituents want tax limitation. I have never attended a town meeting, a public forum of any sort where this issue came up that less than 90 percent of the people there did not say they wanted this in the strongest possible terms.

I just did my taxes. I sent a check in to the Internal Revenue Service early this week. I know for a fact that our taxes are too high. In spite of the robust economy that we have, taxation of the American people is at an all-time high. If we include State and local taxes, there are people in our country today that are in a tax bracket approaching 60 percent of their income. At the Federal level, taxation is well

over 20 percent. And that is just on income taxes and does not include Social Security taxes and Medicare taxes.

The Tax Limitation Amendment is fairly straightforward. It would take a two-thirds vote to pass a tax increase. Two-thirds is a larger fraction than one-half. It does not say we cannot have tax increases, it does not say tax increases will never be necessary; but it says there should be a national consensus of a supermajority that a tax increase is definitely needed. We should look at spending decreases; we should look at efficiency before we look at increasing taxes.

I would remind Members in this body that the original Constitution had 100 percent, a 100 percent prohibition against income tax increases, because income taxes were unconstitutional until early in this century when the 19th amendment made it constitutional to pass an income tax. Since that time, the marginal tax rate on the American public has gone from 1 percent to 38 percent. That is a 3,800 percent increase.

So to put it simply, a tax limitation works. There is no better time to pass a constitutional amendment making it harder to raise taxes than right now when we are in a budget surplus. The opponents of the amendment do not say that it would not work. They are opposed to it precisely for the reason that it would work.

I hope we can get a two-thirds vote necessary to pass this to the Senate today. If for some reason we are not successful, this amendment will come back. The more the American people know about it, the more it becomes a part of the lexicon of the political process, and the greater the likelihood that we will pass this.

Again, I want to commend the gentleman from Texas (Mr. SESSIONS), the gentleman from Texas (Mr. HALL), the gentleman from Arizona (Mr. SHAD-EGG), and others for their strong leadership on this. I will vote for it and encourage every Member of this body to vote for it.

Mr. KLECZKA. Mr. Speaker, I yield myself the balance of my time.

The SPEAKER pro tempore. The gentleman from Wisconsin (Mr. KLECZKA) has 3 minutes.

Mr. KLECZKA. Mr. Speaker, I think we have had what I would call a spirited debate today, but one has to wonder why this proposal comes up every April. Congress comes in session in January. We stay around until October. Why do we not have a vote on this particular issue in July or February? For the last 5 years it has always come up in April.

But when in April? Well, they try to schedule it April 15. Well, my gosh, why April 15? Well, that is the day that we have to file our taxes, the last day we have to file our taxes. Why did they do it this date this year? They got snookered. April 15 is on a Saturday, and they cannot keep Members of Congress here on a Saturday.

So this is more for show, my friends, than for goal, as evidenced by the vote we are going to have very shortly, which will provide that this constitutional amendment will not pass, nor should it. Nor should it. If, in fact, a majority in Congress can send our young men and women to war; if a majority in Congress can cut benefits for education, Social Security, Medicare; if a majority can do all these things, then why not also deal with tax policy in the same manner?

1300

My colleagues on the other side know that is correct. And if this were a secret ballot, this thing would go down to the person, it would fail 435-0. But that is not the case. It is April 15. We have to make a statement about taxes.

And tomorrow we have a better one for my colleagues. Tomorrow we are going to repeal the entire Tax Code. We are going to repeal the Tax Code tomorrow. And what are we going to replace it with? I do not know. We do not have a plan for that yet. That is how phoney this business is.

We had a hearing before the Committee on Ways and Means on a bill sponsored by one of their Members and one on our side. It provided for a national sales tax. The thing got worse as we questioned the witnesses. It started out with a 30-percent sales tax on every good and service, including clothes, prescription drugs. And by the time we got done talking to the Joint Committee on Taxation, to be revenue neutral, that national sales tax would be 60 percent.

So we are going to trust them with tax policy around here to tax my constituents 60 percent on their drug costs, when now they are going to Canada to get a break?

This constitutional amendment, Mr. Speaker, is not necessary, and I urge my colleagues to not support it.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, before I pass to the remaining and closing speaker that we have, I would like to thank three people: Marty McGuinness from my staff; Steve Waguespack, who is from the staff of the gentleman from Texas (Mr. BARTON); and Elizabeth Kowal from the staff of the gentleman from Texas (Mr. HALL).

Mr. Speaker, I yield the remaining time to the gentleman from the Fourth District of Texas (Mr. HALL), a gentleman who is a close friend of mine and the cosponsor and co-lead of this joint resolution.

Mr. HALL of Texas. Mr. Speaker, I do think it has been a spirited debate. I have not heard all of it. If I repeat some of the things of those who propose this, forgive me for it. But I would like to answer some of the questions that have been asked.

The gentleman from Wisconsin (Mr. KLECZKA) made a very good speech and asked why are we having it at this particular time. Well, that answer is pretty simple. We asked for it at this time

because this is the time when most of the people of the United States are thinking about how high their taxes are. I think it is good to try to get their attention.

I believe, though, that we may be starting at the wrong level, we may be starting up here, when we really ought to be starting in our precincts and in our counties in our States at home. If we only close the gap today, or if we come close to closing the gap, or whatever votes we get today, we are going to count them for next year; and we are going to be in there trying to get it to emanate from the grassroots.

Because I think if we get the grassroots people and ask them the question, do they think it ought to be a little bit tougher to vote taxes on hardworking Americans, I think about all of them would say, absolutely yes.

It has also been suggested that this was politics. Everything we do up here has some politics to it. I would always say to my colleagues that it is not bad politics to be telling hardworking Americans that we are going to make it a little tougher to tax them. I think that is good politics. If it is politics, it is doggone good politics where I come from.

I cannot go anywhere in my district and talk to anybody there that does not complain about the taxes. Now, ask them, go home, conservative, Democrat, liberal, whatever, ask them, would they like for it to be a little more difficult for the United States Congress to tax them and take money out of their left hip pocket? I guarantee my colleagues that nine out of nine and probably a hundred out of a hundred are going to tell us, absolutely yes.

So I am here to express my support for the tax limitation agreement. We would not have had the sad 1986 Tax Reform Act if it had taken two-thirds, a reform act that set this country back to where we are just now getting over it. A lot of things would not have happened if it would have taken two-thirds.

There is a lot of difference in asking two-thirds vote to tax people and asking two-thirds vote to support various programs. I agree with the gentleman on the fact that it should only take a majority on supporting some of these programs. But when we go to taxing the American people, a direct tax from us to them, from our mouth to their left hip pocket, I think it ought to take two-thirds of us. I believe most of the people in this country, all of the good-thinking people in this country, would say, yes, make it a little tougher up there in Washington, D.C., for them to take our money away from us.

Mr. SWEENEY. Mr. Speaker, I rise in strong support of the H.J. Res. 94 and commend my colleagues from Texas for advancing this important legislation. Requiring a two-thirds supermajority for tax increases is one of the most critical hurdles we can erect to check future growth in government.

This supermajority requirement for tax increases is a tested model that has proven ef-

fective. Fourteen states now have tax limitation amendments in place and have shown great progress in restraining taxes and spending. It is no accident that those states are among the most impressive economic growth states in the nation.

Alternatively, as a resident of upstate New York where we suffer one of the highest tax burdens in the nation, I have seen firsthand how big government and escalating tax rates stifle economic growth. For many decades, Democratic leadership in New York enacted tax increase after tax increase and government expanded practically unchecked.

Upstate New York is not sharing in the nation's economic prosperity and is in fact seeing its population leave for opportunities in other regions of the country. This is painful for me as a father of three who would like to see opportunities for my children to spend their lives in upstate New York. If upstate New York were a state by itself, it would rank near the bottom in terms of economic growth. I believe it is the tax climate that has driven job growth away from our region.

Therefore, this amendment before us today is extremely important effort to show that government can check itself. Mr. Speaker, this is important legislation. I thank my friend, Mr. SESSIONS, for his hard work on this issue and urge my colleagues to support this legislation.

Mr. GREEN of Texas. Mr. Speaker, I rise in strong support of H.R. 4163, the Taxpayer Bill of Rights. This legislation brings much-needed simplification to our tax code and ensures that a taxpayer's privacy will be protected.

Taxpayers should be assured that the information they provide to the Internal Revenue Service (IRS) will be kept secure and confidential. Information on earnings, property and other income should be kept private, and this bill ensures that it will be. The Taxpayer Bill of Rights requires IRS supervisors, not rank-and-file workers, to determine if there are sufficient grounds to warrant an investigation into an individual's tax return.

The bill also requires states to conduct annual on-site investigations of contractors who receive federal tax information and process it for state agencies to ensure that this information is being safeguarded. Further, this legislation requires the IRS to notify taxpayers in all instances in which the IRS has unlawfully obtained a taxpayer's return or other information.

The legislation contains other important consumer protections, including a provision that tightens the requirements for banks to get access to a taxpayer's records. And, it requires that all third parties keep this information confidential.

H.R. 4163 helps taxpayers who are self-employed by simplifying the formula for estimated taxes. By allowing taxpayers to use one interest rate in calculating estimated tax, much time and effort will be saved. In addition, the bill's increase, from \$1,000 to \$2,000, in the threshold over which penalties must be paid for failure to pay estimated tax will help thousands of self-employed persons each year who miscalculate their taxes.

I urge my colleagues to support this important initiative. As tax day approaches, this is the least we can do to reduce the regulatory burden the IRS imposes on the American taxpayer.

Mr. CASTLE. Mr. Speaker, I fully support H.J. Res. 94, which calls for an amendment to the United States Constitution prohibiting pas-

sage of tax increases without a two-thirds majority in each house of Congress, except in emergency cases such as a military conflict. I am a cosponsor of this legislation, I have voted for similar legislation in the past, and I remain committed to passing the strongest tax limitation amendment possible.

Opponents claim, and will continue to claim, that constitutional amendments on taxing and spending make it harder to operate government as we know it. That is exactly the point—fiscal reality proves to us that we need an instrument, a tool, to control government spending and limit raising taxes.

The Federal Government has run deficits for 56 of the last 66 years leading to a \$5.4 trillion national debt. This is not a short-termed trend. It points to a fundamental flaw in the political system that makes a constitutional solution both necessary and appropriate. We need to pass H.J. Res. 94 to renew our commitment to fiscal discipline. Otherwise, irresponsible spending and higher federal taxes will continue to own us, cripple our economy and mortgage our children's future. Congress needs the legal and moral authority of a Constitutional amendment making it more difficult to raise taxes.

This is not a radical idea as some have suggested. In fact, 14 states have enacted tax limitation measures. Since 1980, the state I represent, Delaware, has required a three-fifths vote to raise any tax. As a result, balanced budgets are the rule, not the exception, in Delaware.

Yesterday, the House rejected the \$116 billion in new taxes and fees proposed in President Clinton's FY2001 budget by a vote of 420 to 1. I believe that vote represents an endorsement of the idea that higher taxes are not needed when the Federal Government is operating a budget surplus. Today, we need to go the next step and make it more difficult to raise taxes anytime other than during a military emergency. I urge those same 420 members to support this resolution today.

Mr. BEREUTER. Mr. Speaker, this Member rises in principled opposition to House Joint Resolution 94, the so-called tax limitation amendment. Certainly it would be more politically expedient to simply go along and vote in support of a constitutional amendment requiring two-thirds approval by Congress for any tax increases. However, as a matter of principle and conscience, this Member cannot do that.

As this Member stated when a similar amendment was considered by the House in the past, there is a great burden of proof to deviate from the basic principle of our democracy—the principle of majority rule. Unfortunately, this Member does not believe the proposed amendment to the U.S. Constitution is consistent or complementary to this important principle.

There should be no question of this Member's continued and enthusiastic support for a balanced budget and a constitutional amendment requiring such a balanced budget. In the judgment of this Member, tax increases should not be employed to achieve a balanced budget; balanced budgets should be achieved by economic growth and, as appropriate, tax cuts. This is why this Member in the past has supported the inclusion of a super majority requirement for tax increases in the rules of the House. However, to go beyond that and amend the Constitution is, in this Member's

opinion, inappropriate and, therefore, the reason why this Member will vote against House Joint Resolution 94.

Mr. UDALL of Colorado. Mr. Speaker, I understand that the House has considered proposals like this several times in recent years. So I can see why the debate about it sounds so rehearsed. I get the impression that many Members have heard all the arguments before, and I suspect that the debate will not change many minds about the proposal.

But as a new Member I must say this resolution strikes me as one of the oddest pieces of legislation that I've encountered yet—and I think it's one of the worst.

I'm not a lawyer, but it's clear that the language of the proposal is an invitation to litigation—in other words, to getting the courts involved even further in the law-making process. To say that Congress can define when a constitutional requirement would apply, provided that the Congressional decision is “reasonable,” is to ask for lawsuits challenging whatever definition might be adopted. Aren't there enough lawsuits already over the tax laws? Do we need to invite more?

But more important than the technical aspects of this proposal, I think it is bad because it moves away from the basic principle of democracy—majority rule.

Under this proposal, there would be another category of bills that would require a two-thirds vote of both the House and the Senate. That's bad enough as it applies here in the House, but consider what that means in the Senate. There, if any 34 Senators are opposed to something that take a two-thirds vote, it cannot be passed. And, of course, each state has the same representation regardless of population.

Consider what that means if the Senators in opposition are those from the 17 States with the fewest residents.

We don't yet have this year's census numbers, of course, but the most recent estimates that I have seen show that the total population of the 17 least-populous states is somewhere in the neighborhood of 20 million people. That's a respectable number, but remember that the population of the country is 270 million or more.

So, what this resolution would do would be to give Senators representing about 7 percent of the American people more power to block something even if it has sweeping support in the rest of the country.

Right now, that kind of supermajority is needed under the constitution to ratify treaties, propose Constitutional amendments, and to do a few other things.

But this resolution does not deal with things of that kind. It deals only with certain tax bills—bills that under the constitution have to originate here, in the House. Those are the bills that would be covered by this increase in the power of Senators who could represent a small minority of the American people.

Why would we want to do that? Are the proponents of this constitutional amendment so afraid of majority rule on the subject of “internal revenue”? Why else would they be so eager to reduce the stature of this body, the House of Representatives, as compared with our colleagues in the Senate.

Remember, that's what this is all about—“internal revenue,” however that term might be defined by Congress or by the courts. When Congress debates taxes, it is deciding

what funds are to be raised under Congress's Constitutional authority to “pay the debts and provide for the common defense and general welfare of the United States.” Those are serious and important decisions, to be sure, but what is wrong with continuing to have them made under the principle of majority rule—meaning by the members of Congress who represent the majority of the American people?

So, Mr. Speaker, I cannot support this proposed change in the Constitution. Our country has gotten along well without it for two centuries. It is not needed. It would not solve any problem—in fact, it probably would create new ones—and it would weaken the basic principle of democratic government, majority rule. It should not be approved.

The SPEAKER pro tempore (Mr. LATOURETTE). All time for debate has expired.

Pursuant to House Resolution 471, the previous question is ordered on the joint resolution.

The question is on the engrossment and third reading of the joint resolution.

The joint resolution was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on passage of the joint resolution.

The question was taken.

Mr. KLECZKA. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 234, nays 192, not voting 8, as follows:

[Roll No. 119]

YEAS—234

Aderholt	Chambliss	Galgely
Andrews	Chenoweth-Hage	Ganske
Archer	Coble	Gekas
Armey	Coburn	Gibbons
Bachus	Collins	Gilchrest
Baker	Combest	Gilman
Ballenger	Condit	Goode
Barcia	Cooksey	Goodlatte
Barr	Cox	Goodling
Barrett (NE)	Cramer	Gordon
Bartlett	Crane	Goss
Barton	Cubin	Graham
Bass	Cunningham	Granger
Berkley	Danner	Green (TX)
Berry	Davis (VA)	Green (WI)
Biggart	Deal	Greenwood
Bilbray	DeLay	Gutknecht
Bilirakis	DeMint	Hall (TX)
Bishop	Diaz-Balart	Hansen
Bilely	Dickey	Hastings (WA)
Blunt	Doolittle	Hayes
Boehner	Duncan	Hayworth
Bonilla	Dunn	Hefley
Bono	Ehlers	Heger
Boswell	Ehrlich	Hilleary
Brady (TX)	Emerson	Hobson
Bryant	English	Hoekstra
Burr	Etheridge	Horn
Burton	Everett	Hulshof
Buyer	Ewing	Hunter
Callahan	Fletcher	Hutchinson
Calvert	Foley	Isakson
Camp	Forbes	Istook
Canady	Fossella	Jenkins
Cannon	Fowler	John
Castle	Franks (NJ)	Johnson, Sam
Chabot	Frelinghuysen	Jones (NC)

Kasich	Ose	Shimkus
Kelly	Oxley	Shows
King (NY)	Packard	Shuster
Kingston	Pallone	Simpson
Knollenberg	Paul	Skeen
Kolbe	Pease	Skelton
Kuykendall	Peterson (PA)	Smith (MI)
LaHood	Petri	Smith (NJ)
Largent	Pickering	Smith (TX)
Latham	Pitts	Souder
LaTourette	Pombo	Spence
Lazio	Portman	Stearns
Leach	Pryce (OH)	Stump
Lewis (CA)	Quinn	Sununu
Lewis (KY)	Radanovich	Sweeney
Linder	Ramstad	Talent
LoBiondo	Regula	Tancredo
Lucas (KY)	Reynolds	Tauzin
Lucas (OK)	Riley	Taylor (MS)
Maloney (CT)	Roemer	Taylor (NC)
Manzullo	Rogan	Terry
Martinez	Rogers	Thomas
McCarthy (NY)	Rohrabacher	Thornberry
McCullum	Ros-Lehtinen	Thune
McCrery	Roukema	Tiahrt
McHugh	Royce	Toomey
McInnis	Ryan (WI)	Trafficant
McIntosh	Ryun (KS)	Upton
McIntyre	Salmon	Vitter
McKeon	Sanchez	Walden
Metcalfe	Sandin	Wamp
Mica	Sanford	Watts (OK)
Miller (FL)	Saxton	Weldon (FL)
Miller, Gary	Scarborough	Weldon (PA)
Moran (KS)	Schaffer	Weller
Myrick	Sensenbrenner	Whitfield
Nethercutt	Sessions	Wicker
Ney	Shadegg	Wilson
Northup	Shays	Wolf
Norwood	Sherman	Young (AK)
Nussle	Sherwood	Young (FL)

NAYS—192

Abercrombie	Frank (MA)	Meehan
Ackerman	Frost	Meek (FL)
Allen	Gejdenson	Meeks (NY)
Baca	Gillmor	Menendez
Baird	Gonzalez	Millender-
Baldacci	Gutierrez	McDonald
Baldwin	Hall (OH)	Miller, George
Barrett (WI)	Hastings (FL)	Minge
Bateman	Hill (IN)	Mink
Becerra	Hill (MT)	Moakley
Bentsen	Hilliard	Mollohan
Bereuter	Hinches	Moore
Berman	Hinojosa	Moran (VA)
Blagojevich	Hoefel	Morella
Blumenauer	Holden	Murtha
Boehlert	Holt	Nadler
Bonior	Hoolley	Napolitano
Borski	Hostettler	Neal
Boucher	Hoyer	Oberstar
Boyd	Hyde	Obey
Brady (PA)	Inlee	Olver
Brown (FL)	Jackson (IL)	Ortiz
Brown (OH)	Jackson-Lee	Owens
Campbell	(TX)	Pascrell
Capps	Jefferson	Pastor
Capuano	Johnson (CT)	Payne
Cardin	Johnson, E. B.	Pelosi
Carson	Jones (OH)	Peterson (MN)
Clay	Kanjorski	Phelps
Clayton	Kennedy	Pickett
Clement	Kildee	Pomeroy
Clyburn	Kilpatrick	Porter
Conyers	Kind (WI)	Price (NC)
Costello	Kleczka	Rahall
Coyne	Klink	Rangel
Crowley	Kucinich	Reyes
Davis (FL)	LaFalce	Rivers
Davis (IL)	Lampson	Rodriguez
DeFazio	Lantos	Rothman
Delahunt	Larson	Roybal-Allard
DeLauro	Lee	Rush
Deutsch	Levin	Sabo
Dicks	Lewis (GA)	Sanders
Dingell	Lipinski	Sawyer
Doggett	Lofgren	Schakowsky
Dooley	Lowey	Scott
Doyle	Luther	Serrano
Dreier	Maloney (NY)	Shaw
Edwards	Markey	Sisisky
Engel	Mascara	Slaughter
Eshoo	Matsui	Smith (WA)
Evans	McCarthy (MO)	Snyder
Farr	McDermott	Spratt
Fattah	McGovern	Stabenow
Filner	McKinney	Stark
Ford	McNulty	Stenholm

Strickland	Turner	Waxman
Stupak	Udall (CO)	Weiner
Tanner	Udall (NM)	Wexler
Tauscher	Velazquez	Weygand
Thompson (CA)	Vento	Wise
Thompson (MS)	Visclosky	Woolsey
Thurman	Walsh	Wu
Tierney	Waters	Wynn
Towns	Watt (NC)	

NOT VOTING—8

Cook	Dixon	Kaptur
Cummings	Gephardt	Watkins
DeGette	Houghton	

1326

Mr. OLVER changed his vote from "yea" to "nay."

Mr. MANZULLO changed his vote from "nay" to "yea."

So (two-thirds not having voted in favor thereof) the joint resolution was not passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. WATKINS. Mr. Speaker, on rollcall No. 119, I was on the floor and pressed the "yea" button, but I was not recorded.

I would like to be recorded as a "yea."

PROVIDING FOR CONSIDERATION OF H.R. 2328, THE CLEAN LAKES PROGRAM

Mr. REYNOLDS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 468 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 468

*Resolved*, That at any time after the adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 2328) to amend the Federal Water Pollution Control Act to reauthorize the Clean Lakes Program. The first reading of the bill shall be dispensed with. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chairman and ranking minority member of the Committee on Transportation and Infrastructure. After general debate the bill shall be considered for amendment under the five-minute rule. It shall be in order to consider as an original bill for the purpose of amendment under the five-minute rule the amendment in the nature of a substitute recommended by the Committee on Transportation and Infrastructure now printed in the bill. Each section of the committee amendment in the nature of a substitute shall be considered as read. Points of order against the committee amendment in the nature of a substitute for failure to comply with clause 7 of rule XVI are waived. During consideration of the bill for amendment, the Chairman of the Committee of the Whole may accord priority in recognition on the basis of whether the Member offering an amendment has caused it to be printed in the portion of the Congressional Record designated for that purpose in clause 8 of rule XVIII. Amendments so printed shall be considered as read. The Chairman of the Committee of the Whole may: (1) postpone until a time during further consideration in the Committee of the Whole a request for a recorded vote on any amendment; and (2) reduce to five minutes the minimum

time for electronic voting on any postponed question that follows another electronic vote without intervening business, provided that the minimum time for electronic voting on the first in any series of questions shall be 15 minutes. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. Any Member may demand a separate vote in the House on any amendment adopted in the Committee of the Whole to the bill or to the committee amendment in the nature of a substitute. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions.

1330

The SPEAKER pro tempore (Mr. LATOURETTE). The gentleman from New York (Mr. REYNOLDS) is recognized for 1 hour

Mr. REYNOLDS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Mrs. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of the resolution, all time is yielded for the purpose of debate only.

(Mr. REYNOLDS asked and was given permission to revise and extend his remarks and include extraneous material.)

Mr. REYNOLDS. Mr. Speaker, House Resolution 468 is an open rule providing for the consideration of H.R. 2328, a bill to reauthorize the Clean Lakes Program. The rule provides for 1 hour of general debate, equally divided and controlled by the chairman and ranking minority member of the Committee on Transportation and Infrastructure. The rule also makes in order the Committee on Transportation and Infrastructure amendment in the nature of a substitute now printed in the bill as an original bill for the purpose of an amendment.

The rule waives clause 7 of rule XVI, prohibiting nongermane amendments against the committee amendment in the nature of a substitute and provides that the amendment in the nature of a substitute shall be open for amendment by section. Additionally, the rule authorizes the chairman of the Committee of the Whole to accord priority in recognition to Members who have preprinted their amendments in the CONGRESSIONAL RECORD and to postpone votes during consideration of the bill and to reduce voting time to 5 minutes on a postponed question if the vote follows a 15-minute vote.

Finally, the rule provides for one motion to recommit, with or without instructions.

Mr. Speaker, the Clean Lakes Program was included in the 1972 amendments to the Federal Water Pollution Control Act, commonly referred to as the Clean Water Act. This broad-based program helps communities to address a wide range of water quality issues and helps States through grants and technical assistance.

Reauthorization of the Clean Lakes Program is a necessary measure that will provide much-needed financial and technical assistance to states to restore publicly owned lakes. It is important to note that this is the primary Federal program that places the national focus and priority on lakes, their monitoring, protection, and management.

Mr. Speaker, the funding authorization for this program expired in fiscal year 1990. The program has not received funding since fiscal year 1995. Recently, the EPA has recognized the need to focus on clean lakes activities and has encouraged States to set aside monies from other programs to fund the Clean Lakes Program. In addition, various public and private organizations involved in lake water quality management have been seeking an increase in funding for this program.

Over the past two decades, lake restoration techniques have improved dramatically, and are viewed by many as an important component in meeting the Clean Water Act's objective of having all our Nation's waters fishable and swimmable, including the 41 million acres of fresh water lakes.

One of the most damaging contributing factors to the toxicity of these lakes in the Northeast is acid rain. Not only is it a costly problem to solve, but it can overwhelm State budgets. Funding the Clean Lakes Program is necessary to meet the States' needs in combatting the devastating effects of acid rain and other environmental pollutants.

Finally, Mr. Speaker, this legislation provides the opportunity for necessary partnerships among Federal, State, and local entities to focus both on the prevention and the remediation of pollution. Working together, Federal, State, and local governments can focus attention and resources on the special needs of our Nation's lakes.

Mr. Speaker, I would like to commend the gentleman from New York (Mr. SWEENEY), the bill's sponsor, for his hard work on this measure. In addition, I would like to commend the gentleman from Pennsylvania (Mr. SHUSTER), the chairman of the Committee on Transportation and Infrastructure and the ranking member, the gentleman from Minnesota (Mr. OBERSTAR.)

Mr. Speaker, I urge my colleagues to support both this rule and the underlying bill.

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I thank my colleague from New York for yielding me the customary 30 minutes.

Mr. Speaker, I rise in support of the open rule. I would note that the underlying bill is noncontroversial and reauthorizes the Clean Lakes Program established under the Clean Water Act.

This measure provides financial and technical assistance to States to restore publicly owned lakes. This is the