

billionaires; but, like me, the American people want to know who is taking care of our children.

**CONGRESS MUST PASS VICTIMS' RIGHTS AMENDMENT NOW**

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

Mr. CHABOT. Madam Speaker, this week is National Victims' Rights Week. I would like to take this opportunity to ask my colleagues in Congress to follow the lead of 32 States, including my State of Ohio, and pass a Victims' Rights Constitutional Amendment.

The amendment would allow crime victims to confront their assailants in court, at sentencing and parole hearings, require that they be notified about the release or escape of a perpetrator from custody, and guarantee them the right to seek restitution from their attackers.

For far too long, victims of crime in this country have had to stand on the courthouse steps with meaningful justice just beyond their reach, not allowed to view proceedings in person, too often not permitted to speak out on behalf of a murdered loved one, not even notified when a violent abuser is turned loose.

Crime victims deserve to be treated better. They deserve to be treated with dignity in our criminal justice system. With the adoption of this amendment, we will finally say loud and clear that victims have inalienable rights too, which should be recognized by our Constitution.

**INVESTIGATION DEMANDED IN PERUVIAN PLANE SHOOTING**

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Madam Speaker, though many of us recognize the importance of the international drug war, enough is enough. A mother, a baby, now dead; the CIA involved, suggesting that they gave information and requested that the plane with the missionaries be watched.

Well, I will say if the United States is collaborating with drug fighters of another nation and you have no more power than to say something and to be ignored, then you need to get the heck out of the fight. It is a tragedy that occurred.

Madam Speaker, there are still questions as to whether or not these kinds of border activities even do any good. Why do we not spend our dollars on treatment and prevention? If nothing else, when we have a collaborative effort with our neighbors to the South, why is it not a real collaborative effort, where we work together? And if we raise questions of concern about our own citizens or the possibility that it

is not a drug plane, why does not someone listen? This was an unnecessary loss of life. An immediate investigation of all persons who were involved is demanded now.

Let me close, Madam Speaker, by saying in addition, we have got our young men back from China, but let us investigate the reason why they are holding one of our young women, who has a 5-year-old son and a husband here, and why are they holding religious leaders.

We have got to do a better job of demanding the kind of human rights around the world that we beg for in this country. China needs to acknowledge that it is important to be part of the world family and to respect the human rights of our citizens and friends as well as their own.

**PROVIDING FOR CONSIDERATION OF H.J. RES. 41, TAX LIMITATION CONSTITUTIONAL AMENDMENT**

Mr. SESSIONS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 118 ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 118

*Resolved*, That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 41) 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 in the nature of a substitute 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 (Mrs. BIGGERT). The gentleman from Texas (Mr. SESSIONS) is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to my good friend and distinguished member of the Committee on Rules, the gentleman from Texas (Mr. FROST), 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.

Madam Speaker, House Resolution 118 is a structured rule providing for the consideration of H.J. Res. 41, proposing an amendment to the Constitution of the United States with respect to tax limitation.

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 debated 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.

Madam Speaker, another April 15 tax day has come and gone, leaving most Americans frustrated by the size and complexity of our tax system. I, too, am one of those who is confused and dazed and frustrated by this complexity of the system.

The humor columnist Dave Barry described this season in these words: "It is income tax time again, Americans; time to gather up those receipts, get those tax forms, sharpen up that pencil, and stab yourself in the aorta."

Today, the average American pays more in taxes than he or she does in food, clothing, shelter, or transportation combined. For too long the tax burden imposed by the government has been going up, not down.

The tax limitation amendment starts from this very simple premise: It should be harder, not easier, for the government to raise taxes. Raising taxes should be an absolute last resort, not an easy, quick fix for excessive government spending.

Opponents may cynically dismiss this important legislation by saying that we have debated the tax limitation amendment before. Madam Speaker, we have indeed been here before; and we will hopefully continue to debate this issue on the House floor until we see its passage.

I have observed with great interest the spirited debate surrounding the tax cut that now is taking place in the Halls of Congress. Over the last few months, debate about tax cuts have evolved from whether we should have a tax cut, to how much of a tax cut the American people should be given.

No longer should we argue about whether or not reducing the tax burden is good for individuals as well as America's economy, because it is good. Instead, discussion is focused on the extent of a tax cut.

We have seen the people across this Nation overwhelmingly support tax reduction. I am pleased that the consensus is finally being attained within this Congress to reflect the sentiment of the American people. In the same way a balanced budget took place years before the consensus was achieved, so we are fighting that battle today.

I recall when I was running for Congress in 1994, people said we would never have a balanced budget; and indeed in 1993, I recall a Senator in the other body once 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. Thank goodness 2002 is a year away, but, Madam Speaker, we have now balanced the budget for 6 years.

The annual floor consideration of the tax limitation amendment gives us the

opportunity to take a stand on the side of the taxpayer. By enacting the tax limitation amendment we protect the taxpayer and pledge that we as a Congress will focus inward on cutting waste, fraud and abuse, instead of immediately raiding the pockets of the American taxpayer.

Passage of this rule today will allow the House to begin debate on one of the most serious matters to be considered by the Congress, 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 an agreement on potential problems our Nation faced. Our Constitution was drafted to address those problems. In many instances they wrote specific language protecting the people from what at times could be oppressive, intrusive, or an 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.

Our founding fathers were so insightful and ingenious in their preparation of our Constitution that they provided within our system of checks and balances a Constitution which would clearly enumerate occasions where a supermajority would be appropriate as the 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 and to convict and impeach a Federal official; but a two-thirds vote of 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 support this constitutional provision.

There has long been a bias towards raising taxes under our current system. The Federal budget is currently in balance in part due to the 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 and take the easy way out by raising taxes.

Making it more difficult to raise taxes balances the options available to Congress as it 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 could be created to eliminate waste and create efficiency, rather than simply turning to more deficit spending or increased 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.

Medieval serfs gave 30 percent of their output to the lord of the manor. Egyptian peasants gave 20 percent of their toils in the fields to the Pharaoh. God required 10 percent from the people of Israel. Yet in America, Federal, State and local taxes eat up 40 percent of the average family income. Increasing further the burden on the taxpayer, sometimes the taxes are passed retroactively, sometimes they are passed from generation to generation, and sometimes they are forced upon us even after death, all from the Federal Government.

So, today I stand before you with a bipartisan coalition to put forth a question of liberty. Will we make it harder for Congress to raise taxes on its own citizens? Will we require a two-thirds vote of both houses of Congress to pass a tax increase on to the American families and our children? Will we pass this amendment to the Constitution and require a supermajority, not just a simple majority, to raise taxes?

□ 1030

That is the question that we face today.

This amendment will apply to all tax increases from the Federal Government, not just income tax hikes. The legislation recognizes that there may be times of extenuating circumstances, such as during a time of war or a national emergency, when taxes need to be raised. The tax limitation amendment would allow Congress to raise taxes in those circumstances. But, in the meantime, it would prevent the intrusive and penalizing tax increases that have been enacted with recklessness to fund unlimited government expansion over the last few decades.

Madam Speaker, it is time the Federal Government joined the States and listened 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, which have occurred in 1982, 1987, 1990, and 1993, all would have failed. These tax increases totaled \$666 billion. The bottom line of this debate is that we must make it more difficult to raise taxes.

Those that support this amendment will do so because they believe that the American people deserve a right to also have it more difficult to take money from them. Those that oppose it will do so because they want to make it easier to raise taxes on the American people.

Madam Speaker, this is a defining issue. Make no mistake about it. The Members who support this amendment are here to support hard-working taxpayers of America. Those Members who oppose it are here to defend the tax collectors of America. It is really that simple.

We will hear rhetoric from opponents of this legislation criticizing jurisdiction procedures and a slew of other

glossary terms, but nothing can hide the reality that America supports a two-thirds tax limitation constitutional amendment.

Madam Speaker, like many Members of this body, I not only oppose raising taxes, I support making our Tax Code fairer, simpler, and flatter. Albert Einstein was once quoted as saying that the hardest thing to understand in the world is the income tax. The tax limitation amendment allows for tax reform, provided 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 still pass with a simple majority. The tax limitation amendment allows for a simple majority to eliminate tax loopholes. The de minimis exemptions would allow nearly all loopholes to be closed without the supermajority requirement.

Madam Speaker, we may hear from opponents that the government will be unable to function if a supermajority vote is required. However, I would encourage all Members to look at our States. Eleven States require a supermajority to raise taxes. The millions of Americans living in these States have shown that greater economic growth and better job creation by the tax limitation can be brought to all Americans, just the same as they have in those States. The amendment protects the American people. It makes it harder for the Federal Government to raise taxes on its own 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 our Founding Fathers intended for America to enjoy. The debate is about liberty. This debate is about requiring a two-thirds vote to raise taxes on America.

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

Madam Speaker, I reserve the balance of my time.

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

Madam Speaker, almost every year since my Republican colleagues took control of this body, Democrats on the Committee on Rules have had to come to the floor to speak against consideration of this proposal to amend the Constitution of the United States. Our feelings about the misguided intentions of this proposal have not changed, Madam Speaker. It appears that the Republicans in this body fear the will of the majority, and, therefore, they have to impose a supermajority, because they fear a simple majority.

Accordingly, I rise to oppose this rule. I also rise to oppose this joint resolution which seeks to amend the Constitution to require a two-thirds vote of Congress in order to pass a revenue increase.

Madam Speaker, this House has considered and defeated this ill-conceived measure five times in the past 6 years. The idea that the Constitution should be changed to accommodate this blatantly political scheme to defund the Federal Government was not only a bad idea in the 104th Congress, it was also a bad idea in the 105th and the 106th Congress when this body failed to pass this very same constitutional amendment another four times. The House should reject it again today, because this proposal is still a very bad idea.

Madam Speaker, over the past few months, this body has merrily gone about passing tax reductions that will, in all likelihood, squeeze the Federal Treasury dry. By doing so, those tax cuts will take away the ability of the Federal Government to live up to its basic responsibilities. If this resolution were to become a part of the Constitution, it would nail the coffin shut. While some on the other side of the aisle may cheer at that prospect, there are many in this body who recognize the importance of the government's ability to pay for such things like Social Security, Medicare, education, and our military defense.

Madam Speaker, any Member who voted for those tax cuts should vote against this joint resolution. Every Member who has voted to drain the Federal Treasury dry should be required to stand up and take responsibility for his or her actions when the future of Social Security and Medicare are endangered, or when there is no money to make the educational reforms the President has promised to the country, or when there is no money for farm programs or improving our military or providing real and meaningful prescription drug coverage for seniors. This resolution should be rejected by every Member who takes seriously his or her responsibility as a representative of the people of his congressional district and as a Member of the United States House of Representatives.

Madam Speaker, our Constitution has been amended only 27 times in the 212 years since it was adopted. Amending our Constitution is very serious business and should be done only when absolutely necessary to promote the well-being of our country and its citizens. Over the past 6 years, the Republican majority has used the Constitution as a political plaything and that is, quite frankly, a shameful record for Republicans to stand on. What we have before us today is no different.

Our Nation's Founding Fathers carefully designed and drafted our Constitution, not to meet their own personal political agendas, but to ensure the foundation of our republic could endure and meet the needs of its citizens for centuries to come. The actions of the Republican majority in the past few months, combined with the proposal now before us, make a mockery of the intentions of our Founding Fathers.

I find it ironic that my Republican colleagues continue to contemplate the imposition of a two-thirds supermajority requirement in order to pass revenue bills. If my colleagues will recall, at the beginning of the 104th Congress, the new Republican majority changed the Rules of the House to impose a three-fifths majority requirement for any tax increase. Well, guess what? A funny thing happened on the way to ideological purity. Whenever a bill containing a tax increase came along, the Republican majority conveniently used the Committee on Rules to waive that three-fifths requirement.

The Republican majority waived this rule for the Contract with America, for the Medicare Preservation Act, the Balanced Budget Reconciliation Act, the Health Insurance Reform Act and, finally, the Welfare Reform conference report. In short, Madam Speaker, during the first Congress they were in the majority, Republicans waived their three-fifths requirement every single time it applied.

In fact, the Republican majority found this rule change to be so unworkable and unenforceable that it had to be fixed in the 105th Congress rules package. If the Republican majority could not make that provision work in the House rules, how can they possibly make a tougher requirement work if it is embodied in the Constitution. The Committee on Rules will not be there to bail them out. I certainly hope my Republican friends understand that one cannot waive or rewrite a constitutional amendment if it is not "convenient."

Furthermore, I wonder if Republicans need a lesson in basic civics. It is an easily understood principle that when one requires a supermajority vote for passage of a measure, control is effectively turned over to a small minority and that will be the case even when an idea is supported by the majority in Congress, and a majority of the American people. Some, Madam Speaker, might call that flirting with tyranny.

James Madison in *The Federalist Papers* wisely argued against supermajority, stating "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."

This proposed constitutional amendment will seriously undermine Congress' ability to pass major budgetary initiatives. It will allow a small minority in either the House or the Senate to stop widely-supported, meaningful legislation containing any revenue measure. It would also lead to cuts and benefits in Social Security and Medicare, an increase in the retirement age, and will close the door on any possibility that a real and meaningful prescription drug benefit would be made available to seniors in this country. This proposal will sharply limit Congress' ability to close tax loopholes or enact tax reform measures. It is pure and simply a bad idea with no merit.

Madam Speaker, I urge my colleagues on both sides of the aisle to reject this rule and this ill-served, ill-advised constitutional amendment. We do not need gimmicks, we need resolve. We do not need political grandstanding, we need the Congress to face up to its responsibilities as guardians of the people's trust. If the Republican majority really wants to dismantle the Federal Government, then let us do it honestly and aboveboard.

I urge my colleagues to reject this rule and this most ill-advised amendment to the Constitution of the United States.

Madam Speaker, I reserve the balance of my time.

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

It is great to be back in Washington after a 2-week break and find out that a lot of my colleagues view the inability to raise taxes easily as kind of like what a vampire would feel about light. They just do not like it. They do not like that threat of taking away the ability to go to the American people and take and take and take and take. We are trying to make it more difficult for that to happen. I am glad to see that we are back in Washington and able to show our differences.

Madam Speaker, I yield 1 minute to the distinguished gentleman from Wisconsin (Mr. SENSENBRENNER), who is the chairman of the Committee on the Judiciary.

Mr. SENSENBRENNER. Madam Speaker, I rise in strong support of H. Res. 118 and I would like to recognize the gentleman from Texas (Mr. SESSIONS), as well as the chairman of the Committee on Rules and all the other members of the Committee on Rules, for their hard work on this fair rule.

As the sponsor of H.J. Res. 41, the gentleman from Texas (Mr. SESSIONS) has played a leadership role on issues such as tax fairness and simplification and deserves credit for his persistence and leadership in advancing the proposed constitutional amendment that is before the House today.

Madam Speaker, this rule is similar to past rules providing for the consideration of proposed constitutional amendments. The rule provides for 2 hours of thorough debate and an opportunity for the minority to offer a substitute amendment. I believe this is a fair rule, which will provide ample time for debate and amendment, and I urge Members to support this rule.

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

Mr. SESSIONS. Madam Speaker, I yield such time as he may consume to the gentleman from Cincinnati, Ohio (Mr. CHABOT), who is chairman of the Subcommittee on the Constitution of the Committee on the Judiciary.

Mr. CHABOT. Madam Speaker, I want to commend the gentleman from Texas (Mr. SESSIONS) for his leadership on this very important constitutional amendment.

Madam Speaker, the amendment of money taken out of the pockets of Americans in taxes is simply too high, and it adds to the difficulties many families face in making ends meet. Congress must reduce the tax burden on every American right now, but at the very least, we must act to protect hard-working families from future excessive taxation, which has happened consistently over time. Congress has increased taxes, unfortunately, many times in this body. By making it more difficult to raise taxes, H.J. Res. 41 will do just that.

Specifically, the tax limitation amendment would require any legislative measure changing the Internal Revenue laws to receive the support of two-thirds of the Members of each House voting and present, meaning that any tax increase would require a supermajority vote to become law. The amendment would not apply to legislative measures that are determined not to increase the Internal Revenue by more than a de minimis amount.

This supermajority requirement could be waived when a declaration of war is in effect or a majority of Congress adopts a joint resolution, declaring that the United States is engaged in military conflict, which causes an imminent serious threat to national security.

Additionally, in order to implement the amendment, Congress will ultimately need to adopt legislation defining terms and flushing out the necessary procedures. The tax limitation amendment will cover personal and corporate income taxes, estate and gift taxes, employment taxes, and excise taxes. The amendment would not apply to tariffs or user fees or voluntary payments, or bills that do not change the Internal Revenue laws, even if they have revenue implications.

□ 1045

Madam Speaker, 14 States currently have tax limitation provisions for tax increases. Out of those, 12 States require a supermajority for any tax increase.

We need this amendment to help stem the tax-and-spend policies which have too often ruled Washington. Much of what goes on in this town involves the taking and spending of other people's money. Average Americans now have to spend most of their time working just to cover their tax burden; and, hopefully, have enough left over to maintain a reasonable standard of living for themselves and for their families. That is just inappropriate.

Madam Speaker, in the 1950s, the Federal Government took only about 5 percent of the average American family's money. That was after fighting World War II and the Korean War. Since then in peacetime with a generally strong economy, that figure has increased five-fold. Now 25 percent of what the average family earns comes here to Washington, D.C.

Today the Federal Government takes about a quarter of what we earn, and I

am not sure anyone around here with a straight face could even suggest that government has gotten 500 percent better. Since 1992 alone, the Federal Government has raised taxes at the gas pump, on working seniors receiving Social Security, and on mom-and-pop small businesses. Yet the average family's real after-tax income has not really increased over the years. At best, working families are just treading water, and the Government keeps trying to soak them in order to fund more and more, oftentimes very wasteful, programs which come out of Washington.

The tax limitation amendment would require Congress to focus on options other than raising taxes to manage the Federal budget, help to impose fiscal discipline and to constrain the growth of government, something we definitely need in this town. That is why I think H.J. Res. 41 makes a worthy addition to the Nation's most sacred document.

Madam Speaker, I strongly support this proposed constitutional amendment, and would urge my colleagues to support the rule. I want to commend the gentleman from Texas (Mr. SESSIONS) for putting forward this constitutional amendment which is long overdue.

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

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

Madam Speaker, part of the opportunity that we had to have this bill on the floor today was that we had to go through the Committee on Rules. The Committee on Rules is the body which deliberates on what is on the floor.

Madam Speaker, I yield such time as he may consume to the gentleman from California (Mr. DREIER), the distinguished chairman of the Committee on Rules.

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

Mr. DREIER. Madam Speaker, I thank the gentleman from Texas (Mr. SESSIONS) for yielding me this time.

Madam Speaker, I have to say that I strongly support this rule, but I would be less than forthright if I were to come here and say that I am an enthusiastic supporter of this measure. We have two gentlemen from Dallas, so I can say that I agree with the gentleman from Dallas on this one, and you can choose which one.

It is very painful for me to associate myself with the remarks of the gentleman from Texas (Mr. FROST), but frankly much of what the gentleman has just said, I agree with. Not everything; but much of it.

Madam Speaker, the reason I say that is, when it comes to the issue of reducing the tax burden on working families, I take a back seat to no one. I have had the privilege of serving 10 terms in the House of Representatives. I am now in my 11th term, and I have

never voted for a tax increase since I have been here.

One of the proudest votes that I cast was the first one in August 1981 when I was proud to join with a number of Democrats who helped Ronald Reagan pass the Economic Recovery Tax Act, which brought about marginal rate reduction, something we are seeking today. We want to have a bipartisan compromise working with our friends in the other body to make sure that we reduce that tax burden because, as the gentleman from Texas (Mr. SESSIONS) has pointed out, and as the gentleman from Wisconsin (Mr. SENSENBRENNER) has pointed out, and the gentleman from Ohio (Mr. CHABOT) has pointed out, the tax burden is extraordinarily high. We all know that we have not had such a burden since 1934 during the Second World War, and we need to cut taxes.

I happen to believe that reducing taxes to stimulate economic growth is very important. I want a capital gains tax reduction because we will increase the flow of revenues to the Treasury if we can deal with that lock-in effect.

I want marginal rate reduction because I believe that will encourage savings, investment and productivity. I have said I have now completed 2 decades here and have never voted for a tax increase, and will continue to vote for tax cuts, but that is not the issue that we are debating here. The issue to me is are we going to be so arrogant that we are going to say to the American people that we are going to protect you from your future leaders. If you are going to select someone to represent you in the House of Representatives, a body based on that Madisonian model that the gentleman from Texas (Mr. FROST) was referring to, was established as a majoritarian institution, we are going to say that we are no longer going to be a majoritarian institution, we are going to say that Members who serve in this institution cannot rule by majority, that is basically what this measure is saying.

Madam Speaker, I do not want to be so arrogant. I do not want to be an elitist conservative standing here saying, you know, the people who have selected me, giving me the honor of serving here, maybe will not be so intelligent in the future to select somebody who wants to reduce the tax burden on working Americans and make sure that we do everything that we possibly can to make sure that we do not have any kind of tax increases, that they cannot select somebody who believes that is the right thing to do.

I think it is the wrong thing to do. I believe that a majority of this institution believes that it is wrong to increase taxes, and I believe the majority of the institution believes that it is the right thing to do to cut the tax burden on working Americans. But I think it is the wrong thing for us to say that we have to put into place a supermajority.

To me this is part of the minority mentality. I think that the idea of establishing supermajorities is something that, again, James Madison spent a lot of time anguishing over; and we do have supermajorities for a couple of things that are very important: overriding a Presidential veto, dealing with a constitutional amendment. A supermajority is required to do those. I believe that we should limit supermajorities to that.

Madam Speaker, I support moving ahead with this debate. I will be voting in favor of the rule when we consider it in just a few minutes. But when it comes to a vote on this measure, I will continue to fight hard to reduce the tax burden on working Americans. But I will also continue to fight hard to support the U.S. Constitution as those very, very inspired framers envisaged it. I will, therefore, be voting against this measure when it comes to a vote.

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

I congratulate the chairman of the Committee on Rules for his fine statement. We are in agreement that the majority should rule in this country, not two-thirds.

Madam Speaker, I oppose this constitutional amendment for the same reason that the chairman of the Committee on Rules will oppose it. We should never be fearful of the majority.

Madam Speaker, I yield back the balance of my time.

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

Madam Speaker, I think the words which have been spoken today are very true; and I, too, am not afraid of the majority. I am not afraid of what we do. I am not afraid of how we act. I am not afraid of the ideas that we present forward.

But just as we began talking about a balanced budget years ago, and the need for a balanced budget and the need for us to create fairness in our Tax Code and the need for us to talk about returning power from Washington back to people, is all predicated on a balance, a desire of the people to have balance. So we will have this debate every year until we get it done. We will continue to provide a view and a vision that if America and Members of Congress who come up talk about a balance, that is we balance out, that we believe that people should be more powerful than government, that we believe that people who get up and go to work every day should have an equal right to keep their money against an intrusive Federal government, then that means that we will begin debating issues that decide how easy or how difficult it is to raise taxes.

Part of this debate also means that we have Members who have been here for a long time and some for a short time. One of the long-serving Members, the gentleman from Texas (Mr. HALL), from the Fourth District of Texas, he came to Washington also with a vision

and view that he respected the Constitution, but wants to make it more difficult based upon what he sees today.

But the debate goes on and the ideas will always be presented. Today, as our next speaker we are going to have a gentleman who is one of the newest Members of Congress. He came from a State where he recognized and saw where a balance and an opportunity to make it more difficult to raise taxes was important. He has listened to the debate for years and has become a leader in this endeavor as a message to America that we must make it more difficult to raise taxes.

Madam Speaker, I yield such time as he may consume to the gentleman from Texas (Mr. CULBERSON), who is the lead cosponsor of this bill.

Mr. CULBERSON. Madam Speaker, April 25, 2001, is a very important day demonstrating to every American taxpayer who is tired of paying higher taxes the immense importance and the tremendous achievements of the Republican Congress, the importance of having a Republican President in the White House.

I can testify from personal experience having served 14 years in the Texas legislature that the Democrat majority in the legislature did not even permit this important piece of legislation to come to the floor of the Texas House. It is only because of the Republican majority in Congress that today we stand within 10 years of paying off the national debt, that today we have passed through the House and the Senate a significant tax cut that all Americans will see in their paychecks retroactively, whereas the previous President increased taxes retroactively. A Republican President and a Republican Congress will cut our taxes retroactively, which we will see in our paychecks through our withholding. And the Republican Congress has brought forward today for the American people to see firsthand what we as Republicans hold near and dear as a core principle that the Congress should make as an absolute last resort tax increases. Tax increases should only be done as a last resort when it is absolutely necessary and all other options are exhausted.

Madam Speaker, that is the core principle at work behind this amendment, that a two-thirds supermajority would be required before the Congress could raise taxes. A two-thirds majority of the House, a two-thirds majority of the Senate. To me personally, I think it is a point of great pride that our distinguished chairman of the Committee on Rules, who has throughout his career opposed tax increases, has labored long and hard to control Federal spending and worked hard to allow individual Americans to keep more of their money that they earn in their own pocketbooks, to invest and spend as they see fit, the gentleman from California (Mr. DREIER) who respects and has such deep roots in the

history of this country and understands the Federalist Papers and the works of James Madison. I share his admiration of James Madison, Thomas Jefferson and the founders. It is a terrific day for the country that we can debate this important amendment honestly, all built around the core Republican principle that we share that taxes should only be raised as a last resort, and we are debating simply the mechanism, or the procedure, by which we would make it more difficult or help ensure that this Congress and future Congresses only looks to tax increases as a last resort.

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As the gentleman from Texas (Mr. SESSIONS) has pointed out, those States which have adopted two-thirds supermajority requirements have consistently seen an increase in economic growth, about 10 percent higher than those States that do not have tax limitation amendments. Job growth in those States that have the two-thirds supermajority requirement typically see job growth about 20 percent higher.

Above all, it is important for every American listening to this debate today to remember that it is the Republican Congress that has presented this idea to us, consistent with our core Republican philosophy that the power to tax is the power to destroy and should only be exercised as a last resort. This is consistent with everything we do in this Congress.

I am very proud to rise in support of the rule and of this amendment. I thank the gentleman from Texas (Mr. SESSIONS) for bringing it to us today.

Mr. SESSIONS. Madam Speaker, I inquire as to the time remaining.

The SPEAKER pro tempore (Mrs. BIGGERT). The gentleman from Texas (Mr. SESSIONS) has 15 seconds remaining. The gentleman from Texas (Mr. FROST) has yielded back his time.

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

As a result of the gentleman from Texas (Mr. FROST) yielding back his time, it is intuitively obvious to me that I am out of time.

Madam Speaker, I ask for all Members to support this fair and open rule. This is a rule that is good for America and good for American taxpayers.

Madam 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.

#### GENERAL LEAVE

Mr. SENSENBRENNER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous material on H.J. Res. 41.