

acknowledge that a mistake has been made. It would be the same way of acknowledging if the degradation of other religions were to occur and many voices would rise. Why not admit that the cartoons were degrading of a religion. It did not show the appreciation of religion and, in fact, we can all do better.

We have a respect for each other's differences, and we join together in harmony and world peace. I would ask the Danish Government to stop hiding behind the first amendment or at least the premise of free speech and deal with the question of religious diversity and appreciation.

SPECIAL ORDERS

The SPEAKER pro tempore (Mr. CONAWAY). Under the Speaker's announced policy of January 4, 2005, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

GUNS IN THE WORKPLACE

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New York (Mrs. MCCARTHY) is recognized for 5 minutes.

Mrs. MCCARTHY. Mr. Speaker, in the last year the gun lobby has continued to defy common sense by pursuing a radical agenda in Congress and in State legislatures. Last year Congress passed legislation to give the gun industry unprecedented immunity from litigation and other legal action.

Thanks to this new law, dishonest and corrupt gun dealers will be held accountable for their negligence. Almost 2 years ago, Congress let the ban on assault weapons expire, and this year's budget cuts bullet-proof vest grants for police departments. Congress is allowing criminals to better arm themselves, and now the budget is taking away protection from our police officers.

But sadly, the gun lobby isn't done defying common sense with legislation. The NRA is currently lobbying for States to prohibit employers from banning guns on their private property. It does not matter if someone works in a school, day care center, bar, or even a facility that produces hazardous materials. The NRA wants to let them come to work with a loaded gun in their car.

In fact, the NRA is suing companies who ban guns in the workplace. Let us set the record straight here. I have no problem for a legal citizen to be able to purchase a gun. But allowing loaded guns in day care centers, parking lots, that does not make sense. Right outside of chemical plants, again, makes no sense. This is a recipe for disaster.

The NRA and its allies say that workers bringing guns to work and leaving them in their parked cars makes for a safer workplace, but they never explain how. Last month, an employee of a post office in California opened fire at a mail processing plant, unfortunately killing six people.

Having loaded guns in cars outside the facility has not saved one life. In fact, I cannot think of a single workplace shooting that could have been prevented by loaded guns being kept in company parking lots. But I can think of numerous scenarios that would make a shooting more likely with guns on the premises.

What happens when a criminal learns that parked cars, often left unattended, contain loaded weapons? What is stopping them from breaking into cars and using those guns for crimes? Criminals break into parked cars to steal stereo speakers. They would not hesitate to take a loaded gun. What if an employee brings his or her gun into their place of work. A gun could be misfired or end up in the hands of someone else.

Worse yet, somebody who isn't legally allowed to own a firearm could gain access to a co-worker's gun. Studies show that guns are already the third greatest workplace safety hazard, behind vehicles and heavy machinery.

In fact, 17 people are killed by guns on the job each week. A study done by the University of North Carolina revealed that killings are five times more likely to occur at job sites where guns are allowed in workplaces than where they are prohibited. The NRA has targeted State legislatures for this ridiculous campaign.

The Florida legislature is considering making it a felony for employers to ban workers from having guns on the company property. Similar laws have passed in Alaska, Minnesota, and Oklahoma. I fear it is only a matter of time before they bring their cause before Congress.

Fortunately, the business community has rallied against the NRA on this matter, and for good reason. Businesses know that if they fire someone, who is to say that person is not going to go out into the car and get their gun and come in and try to do the mayhem against an employer. Are they going to have a safe room for someone that has been fired to go there? The liability costs are going to also be involved in private companies.

Also, layoffs and firings are a tough reality in today's economy. How will companies handle giving employees bad news when they may have loaded guns in their cars? Seems to me the latest initiative of the NRA creates a lot more problems than it solves.

Mr. Speaker, instead of being a rubber stamp for the NRA in 2006, let us focus on laws that keep guns out of the hands of criminals and terrorists. It is time for common sense, not misguided extremism.

SIMPLIFIED USA TAX, SUSAT

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

Mr. ENGLISH of Pennsylvania. Mr. Speaker, tonight I would like to talk about our current Tax Code and its dis-

content, a tax system that has stifled economic growth, has encumbered our resources and miles of red tape and needlessly burdened working Americans.

Our Tax Code is too complicated and is riddled with obvious inequities. It punishes savings and investment, reducing economic and job growth; and it burdens domestic industry struggling to remain competitive.

As a member of the Ways and Means Committee, I have long advocated a tabula rasa approach to the Tax Code, a complete overhaul grounded in first principles. Our objective must be to replace the current antiquated tax system with one that can sustain a free capitalist society in the 21st century. That means a Tax Code that is simple, fair, and stable.

The new Tax Code I have developed, the Simplified USA Tax Act, or SUSAT, puts the right incentives in place to grow our economy and ultimately raise our standard of living. In fact, many of the provisions included in my bill were recommended by the President's advisory panel on Federal tax reform as part of their growth and investment plan.

My proposal has three key components. First, it simplifies the code by a factor of about 75 percent. Second, it takes the taxes off of savings to promote thrift and avert a national savings crisis. Third, it makes America significantly more competitive, thereby creating better jobs within our borders.

The Simplified USA Tax starts out with just three simple low rates: 15 percent at the bottom, 25 percent in the middle, and 30 percent at top. Through a payroll tax credit to all wage earners, SUSAT effectively lowers the income tax rates to about 7 percent to 17 percent for nearly all Americans.

Under my proposal, and this is one significant departure from the President's panel recommendation, everyone gets a deduction for the mortgage interest on their home. In addition, the SUSAT tax allows charitable donations and tuition deductions. To further ensure that the new Tax Code would be progressive, my proposal also permits all families to take a generous family credit and qualifying families to take an additional refundable work credit. These two credits simplify and improve the current child credit and earned income tax credit.

I believe the Tax Code must also give Americans a fair opportunity to save part of their earnings. By taking the taxes off of savings, we will increase the savings rate and ultimately reduce the cost of capital.

My proposal encourages savings by allowing everyone to contribute to an unlimited Roth IRA. It also repeals the individual and corporate alternative minimum tax, Federal death and gift taxes. Mr. Speaker, as you can see, the individual tax system, under my proposal, is designed to be much simpler than the status quo.

The tax return will be short: only a page or two for most people. But more importantly, the tax return will be understandable. My proposal also contains a new and better way of taxing corporations and other businesses that will allow them to compete and win in global markets in a way that exports American-made products, not American jobs.

All businesses would be taxed alike at an 8 percent rate on the first \$150,000 of profit, and at 12 percent on all amounts above that small business level. All businesses will be allowed a credit toward the 7.65 percent payroll tax that they pay under current law.

One of the most pro-growth elements in SUSAT is that all costs for plant and equipment and inventory in the United States will be expensed in the year of purchase. This is important because investment and state-of-the-art equipment is critical to manufacturing in a global economy.

The other key component of SUSAT that will make American business more competitive is that it is border adjustable. In other words, SUSAT would end the perverse practice unique among our trading partners of taxing our own exports. All export sales income is exempt and all profits earned abroad can be brought back home for reinvestment in America without penalty.

Because of a 12 percent import adjustment, all companies that produce abroad and sell back into U.S. markets will be required to bear the same tax as companies that both produce and sell in the United States. This policy would finally take away the bias in favor of imports built into our current tax structure, which, in my view, contributes to our record trade deficit that continues to rise to record-breaking levels.

For too long, the Tax Code has been a needless drag on the economy. This is a curious paradox, and certainly not fair to those Americans whose living standards are lower because of it. The time has come for fundamental change.

In the coming weeks, I will outline more details about this tax system and why we need to move forward today with tax reform.

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THE PEOPLE'S HOUSE FOR SALE

The SPEAKER pro tempore (Mr. CONAWAY). Under a previous order of the House, the gentleman from Illinois (Mr. EMANUEL) is recognized for 5 minutes.

Mr. EMANUEL. Mr. Speaker, the real estate bubble may be bursting in some markets around America, but here in Washington, D.C., real estate is still a great investment.

You may have missed the listing, but it appears that the U.S. Capitol, the People's House, was bought with a down payment of a mere \$1.6 billion, \$1.16 billion from lobbyists here in

town. Or at least that is what the special interests spent on lobbying the Republican Congress in the first 6 months of 2005.

And what exactly does about \$1 billion from lobbyists get you these days in a home like the People's House?

If you are an oil and gas company, you have done \$87 million in lobbying expenses. What does it buy you? \$14.5 billion in subsidies from taxpayers. \$14.5 billion from taxpayers in subsidies so you can just do your business plan. They spent \$87 million and got a \$14.5 billion gift from the taxpayers.

\$87 million will also allow to you pump about \$65 billion worth of oil and gas from the Gulf of Mexico, and you do not pay a single royalty, costing the taxpayers \$7 billion. That is \$7 billion that could pay for child support collections, \$7 billion that could pay for college education, \$7 billion that can create new broadband expansion, everything that we would be doing. \$7 billion could pay down the deficit.

No, taxpayers have been asked to forgo all the royalty that is owed to them, and the oil and gas companies walked away with it, \$14.5 billion in taxpayer subsidies. All the while, while energy is about little north of 60 bucks a barrel. That is right, 60 bucks a barrel. We are subsidizing big oil and big energy companies who also have made record profits.

Now, I think that is great. I think Exxon Mobil should make all the money they want to make. But why are subsidizing them when they are making record profits to do nothing but their business plan? I don't know of another family that has their family budget subsidized by the rest of the taxpayers to this level. \$87 million investment and contributions got them \$14.5 billion in taxpayer subsidies and basically a pass on \$7 billion they owe the taxpayers for having drilled in the Gulf of Mexico.

But that is not just alone in the energy sector. Let us talk a look at the health care sector. They have given about \$173 million in contributions, lobbying activities, all types of expenses. Drug manufacturers saw an extra \$139 billion in profits over the next 8 years from the prescription drug bill. HMOs, \$130 billion in additional profits through Medicare overpayments. There is actually a section in the prescription drug bill called the HMO slush fund for \$10 billion. Where else can you get an investment like that? You cannot get an investment that gives you 100 percent return on your money on Wall Street.

My grandmother used to say, with a deal like this, where you basically give \$173 million and you get \$132 billion profit, such a deal is what my grandmother used to say. Nowhere except in Washington, D.C., in a Republican Congress can you give \$87 million and get \$14 billion in return. Give \$173 million and get \$132 billion in return. That is close to a hundred percent return on your money.

So what do the American people get out of this blue-light special and how do we get out of this? We have created a structural deficit to the system and a system that works against the American people and the taxpayers, whether you are a senior citizen who is struggling with this prescription drug bill which is total chaos but has guaranteed and locked in profits for HMOs and pharmaceutical companies, or whether you are a consumer going to pump paying close to three bucks a gallon, and yet we are also paying on April 15 subsidizing the big companies. Yes, there are 30 different insurance forms for a senior citizen to try to figure out which drug they can get matched with.

Now do you think the oil and gas companies fill out 30 different forms for oil and gas leasing or for their \$14.5 billion in taxpayer subsidies? No, they do not. Now there are over 100 questions for a kid who is just trying to apply for a student loan for about \$2,000, yet we do not force oil and gas companies, pharmaceutical companies, HMO companies to fill out forms like that when it comes to the subsidies we are providing these companies.

It is time to end corporate welfare as we know it. The People's House and the Speaker's gavel when it comes down it is intended to open up the People's House, not the auction house. In the last 5 years, this place has looked like an auction house, whether it is oil and gas companies, whether it is HMO companies, whether it is pharmaceutical companies. In fact, last year, we had a corporate tax bill on the floor. It was supposed to solve a \$5 billion problem. By the time the Republican Congress was done with it, \$150 billion it cost the taxpayers. Time and again, we are paying for the types of wheeling and dealing and what goes as business as usual.

If you go out to the north side of the lawn here at the People's House you will see the for sale sign, and the lobbyists have paid a little over a billion dollars and gotten everything money can buy. So it is time in this election that we turn the People's House back and that gavel back to its rightful owner, the American people.

PROTECTING FIRST AMENDMENT RIGHTS OF MILITARY CHAPLAINS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

Mr. JONES of North Carolina. Mr. Speaker, prior to the break I came on the floor and announced that we had sent a letter in October of this past year to the President of the United States signed by 76 Members of the House, 3 United States Senators asking the President of the United States to use his constitutional authority as Commander-in-Chief to guarantee the first amendment rights of our chaplains in the military, whether they be Muslim, Jewish or Christian, to pray in their faith and their tradition.