

health insurance plans, so there has to be affordable and accessible health care for those young persons as they strike out on their own in the workplace.

For our small business owners who want to provide health care, they know that, in fact, the opportunity is there if we do it in the right kind of way, if we make it affordable for them and if we allow the small businesses to do what they want to do to invest in their communities.

We also know that, for those Americans who don't have health insurance, we can't pass them up anymore. We can't pass up the 47 million people a year who are without health insurance.

So, Mr. Speaker, I will close and say it's time for us to get on with the business of decision-making and to bring real health care reform with a robust public option to the American people.

#### THE RULE OF LAW

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

Mr. CARTER. Mr. Speaker, this past week, I discovered I made an error on my House financial disclosure forms for 2006 and 2007. Let's get this clear.

I properly reported my stock dividends, stock sales and capital gains on my Federal tax returns, and I paid all the taxes in full. I properly reported dividend income on my stocks and the sale amount of my stocks on my House financial disclosure forms in both of those years. My error was in leaving the amount of the capital gains from the sales off the forms. I have amended both of these forms to reflect these amounts, and this has not changed my net worth one penny.

There was a good editorial on this in the Roll Call this week, and I urge my fellow Members to read that editorial.

To make the point on this issue of my amending my House disclosures, today, I have posted online my Federal tax returns for 2006 and 2007 so there can be no question about whether or not I paid my taxes as they were due. I do this because I intend to continue my discussion of the rule of law, and I think it's important that I do that.

Yet I'm not the first one to take this step. In one of the same years that we're discussing here, then-Senator Barack Obama made the identical, same error that I made on my House disclosure forms. When he discovered that he made that omission, the same as the omissions I made, he did the same thing as I am doing. He corrected his return, and posted his Federal tax return online. I have followed the lead of the President of the United States in correcting this issue.

It's now time for House Ways and Means Committee Chairman CHARLES RANGEL and Treasury Secretary Tim Geithner to pony up. Could it be that the only reason these two hold back is that, maybe, they have something to hide?

Chairman RANGEL failed to pay income taxes for over a decade on his Caribbean resort property while Secretary Geithner evaded withholding taxes on income from the International Monetary Fund over multiple years. Neither of these gentlemen has paid any penalty on their violations as would a normal American taxpayer.

The American public needs to know that Chairman RANGEL has not again failed to report or pay Federal taxes while still not paying penalties and interest on his previous evasions, all while overseeing the IRS on behalf of the House of Representatives.

They also need to know that the Secretary of the Treasury is not using his high station to avoid complying with the same IRS rules as his fellow citizens. While Secretary Geithner is asking his fellow taxpayers to pay a 20 to 50 percent penalty for failing to report and to pay income taxes on foreign deposits, he has failed to pay a nickel on multiple years of evading Federal taxes on income from the International Monetary Fund.

My opinion is that anyone who fails to disclose income or to pay taxes should pay a reasonable penalty with interest. If not, our Tax Code becomes unenforceable.

I also believe there is a higher law here, which is the equal protection clause under the 14th Amendment of the Constitution of the United States. Secretary Geithner cannot and should not legally charge his fellow Americans penalties when he has paid none himself. That would seem to be a violation of the Constitution.

Next week, I will introduce legislation dealing with the Secretary of the Treasury's failure to abide by the same laws as the rest of the country. If anyone thinks that I will slack off defending the rule of law because of a House disclosure error, they obviously have got another thing coming.

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

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

#### FLORIDA'S PREPAID COLLEGE TUITION PROGRAM

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Florida (Ms. ROS-LEHTINEN) is recognized for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, I rise to encourage all Florida residents to consider enrollment in Florida's Prepaid College Tuition Program.

I am a strong advocate of having parents and students get an early start on saving for college. As a mother and as a grandmother, as well as a former educator, I know the struggles working parents face when their children apply

to college. Even in the best of times, parents and young adults can have trouble paying for tuition.

As a coauthor of the Florida prepaid plan, when I was a member of the Florida legislature, I knew that we could help make paying for college education easier on all of Florida's families. We created the Florida prepaid plan so that parents could lock in their children's tuition costs early and could ensure that they would be able to receive quality educations when their time came.

This plan has been extremely successful. Even as similar plans across the country are struggling, Florida's prepaid plan has a solid future. More than 206,000 students have attended college in Florida with the assistance of our State's Florida Prepaid College Tuition Program. With college tuition rising at about 6 percent each year, there is no reason not to take part in this program. There is flexibility in this program to allow parents to find the right plans and the right payment schedules which best fit a family's needs.

In addition to locked-in tuition rates, Florida's Prepaid College Tuition Program offers a tax-free investment fund—an account where money can be saved for tuition and additional college expenses. This program is truly helping families afford college for their children. Tuition plans vary depending on a child's age and a plan's options, but in most cases, the savings for a family can be incredible.

Prepaid plans can be bought by non-Florida residents, but the child for whom the plan is purchased must be a resident younger than 18 and not yet in the 12th grade. If the child decides not to go to college, the money is refunded or it can be transferred to a brother or to a sister. Also, that plan is good even if the child and the parents move out of State. Many States apply and accept Florida's prepaid plan.

The future of America lies in the hands of the next generation, and our children must be provided with the intellectual opportunities that they need to succeed. As a Nation and as a community, we must work together to improve the educational opportunities for all of our children. With the help of programs such as Florida's Prepaid College Tuition Program, we certainly have a valuable tool toward accomplishing this noble goal.

For anyone signing up before January 31, tuition rates will be locked in at the 2009-2010 tuition rates. Florida's public universities, Mr. Speaker, have been given the authorization to raise tuition up to 15 percent for next year. So, with these possible increases looming, there is no better time than now to make sure that our sons and daughters are afforded the education they rightfully deserve.

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