And now we're being asked to radically restructure our economy based largely on the research of these scientists.

Mr. Speaker, Congress needs to hold hearings into this matter. We need to investigate these very troubling revelations. If we are to make policy that will so profoundly impact our Nation, that policy must be made on facts, not on articles of faith or manipulated data.

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 addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

THE RULE OF LAW

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2009, the gentleman from Texas (Mr. CARTER) is recognized for 60 minutes as the designee of the minority leader.

Mr. CARTER. Mr. Speaker, again tonight I rise here to talk about the rule of law and the fact that there are those in our society who seem to want to circumvent the rule of law and think because of their position either in Congress or in the government that the law shouldn't pertain to them the way it pertains to other Americans, that they should be treated specially. And even though our President stated that he didn't think that that's what the American people—that he was going to fight to make sure there was no special treatment for people other than everybody get treated equally, we've still got this issue going on. And I've been talking about this, and I've been talking about Chairman RANGEL and his issues with the tax folks and about how the rule of law didn't seem to apply to him, and tonight I am going to talk about Secretary Geithner, the Secretary of the Treasury.

Before I start talking about this, I was thinking, as I was sitting here listening to people talk—and everybody was very informative—that there may be people who really don't understand what I say when I talk about the rule of law.

The rule of law is a very basic concept. It is a prevailing concept that holds our Republic together here in the United States. But in truth and fact, the whole world seeks a system where the rule of law prevails, because it is that system which gives recourse to the ordinary person. So let me just point out some of the things that we're talking about here tonight that the rule of law is part of.

When I say ''recourse,'' the average American citizen, if someone is breaking into their house, if they hear a burglar prying open the back door of their home, they call 911 and ask them to send out a police officer or a sheriff's deputy or someone to protect their home. And they know that we have procedures whereby that officer has the authority to come in and make an arrest of that person, to protect the homestead of the person that is being violated. They know that there's someone they can call who will help and that there are rules that the society they live in has established so that they get treated fairly in being protected by the law. And the person who is accused of breaking the law is also treated fairly, because they know that we have rules that we have all agreed upon. These are the rules that our society will follow. That is the rule of law.

When we talk about Afghanistan—which is an issue that probably, as I am speaking, the President is speaking on some other channel about this—the issue, when you're talking about counterinsurgency cut down to its finest point, is establishing the rule of law in a war zone, if you will. We did it in Iraq. And basically we did it with a civil principle which we've used in New York City to lower the crime rate. We used it in Philadelphia to lower the crime rate. Big cities have used it from time to time everywhere, and that is community policing. That is the idea that there is somebody in your neighborhood you can turn to and say, ''Help me. I need your help.''

And really, counterinsurgency is using the military to train up the local folks in their police force and their army so that their citizens know that they can be protected by their police force and their army and their court system and their government from those who would do them harm. So they don't have to look to the strongest guy in the neighborhood—which may be the Taliban—to protect their interests; they can look to the government and the society that's been established by that government.

And counterinsurgency is basically putting American forces and indigenous forces in place in neighborhoods all over Afghanistan so that the Afghan citizens realize there's someone there permanently to make sure that they are treated right and treated fairly. And so it's the beginning of the establishment of the rule of law.

We in the United States have been blessed for our entire history with a rule of law. And, in fact, we don't salute a king. We don't salute a dictator. We don't salute an individual that sovereignty comes from that individual. We salute a document.

When those of us who are fortunate enough to be elected to Congress and are able to serve our constituents back home here in Congress and we have the opportunity to be here in Congress, we stand up and we take an oath. And that oath is to the Constitution of the United States, that we will preserve, protect, and defend that Constitution from all enemies, foreign and domestic, because the Constitution is that set, beginning set of rules of law that we established this Republic under. So we are a very blessed Nation. We started with the rules of law.

Today, in many nations around this world, there are still folks who don't have some rules that they can feel comfortable will be there to protect their society. And a lot of what happens when you create a counterinsurgency force like we're doing in Afghanistan, we're establishing that security for those people who live in that country. So that is a little bit off subject, but it gets you to the idea of how important it is that a people, whoever the people are, wherever they exist on this Earth, have some set of rules they can feel they will be treated just like their neighbor next door or the guy clear across the country. They're going to be treated fairly, they're going to be treated well, and they're going to have a source that they can get recourse for something that happens to them. It is a very simple concept, but it is the foundation concept of a civil society, of a society that functions properly.

And one of the things that offends the rule of law and that has offended Americans at every stage of our history is when there are those who think, The law doesn't apply to me. It applies to you, but it doesn't apply to me. I am more important than you. I am a big shot or I am a powerful person or I am a rich person, so the law doesn't apply to me. It applies to you.

□ 2000

And there are always going to be those misdirected people in any society who feel that way. But it is our duty when we see people who are taking that position or where a group of people is taking that position on behalf of a individual, that they are above the law, they are above being treated the same as you might be treated or that I might be treated, they are special, they should have special treatment.

Let me show you what the President said about that. President Barack Obama on February 3, 2008 said, ''I campaign on changing Washington and bottom-up politics. I don't want to send a message to the American people that there are two sets of standards: one for powerful people and one for ordinary folks who are working every day and paying their taxes.''

That is what the President of the United States said about the rule of law as it pertains to what he wanted in his Presidency.

There are lots of laws in the United States that pertain to all of us. Most of us don't feel pressure about most laws. The vast majority of Americans citizens are very law abiding. They do what they are supposed to do. They may speed once in a while, and occasionally they get caught and they expect to be treated like everyone else. And they may do some other minor things that they shouldn't do. But the truth is the American people, we are very law-abiding people.

But there is one area that we are all affected by every day, and I would argue that many of us in this country fear, and that is the area of the Internal Revenue and our taxes. Quite

frankly, our Tax Code would just about fill this giant room, and we all wonder if anybody could possibly know what is in the Tax Code; and yet we are all supposed to fill out a form and pay our taxes every year. That is why people go to CPAs to help them with their taxes, because they are worried that they might not get it right and they might be punished for not getting it right. Some of them even worry that they might go to jail for not getting it right.

So Americans very diligently spend large amounts of their income every year to make sure that they get their taxes right. That goes for the ordinary guy and for the Ph.D. at the major university, the smartest guy in town. They all have to deal with the IRS and make sure that they do things right.

Well, everybody makes mistakes and sometimes somebody is going to make a mistake. Some people make those mistakes unintentionally; some, they intentionally do something wrong. The Tax Code has punishments to fit those individuals.

But what I want to talk about tonight is the fact that the man who is the Secretary of the Treasury of the United States, he is the man who is in charge of our money and in charge of our tax system. The IRS reports to Secretary Geithner. Secretary Geithner did not pay some taxes that he was supposed to pay. So let me talk to you a little bit about that.

First, let me explain to you what happened with Mr. Geithner. Mr. Geithner has a master's in international economics from Johns Hopkins University. He is a director of policy development and review for the International Monetary Fund, a senior fellow on the Council of Foreign Relations. He is the U.S. Treasury Secretary, the head of the Internal Revenue Service. The specific tax violation he had was he failed to pay Social Security and Medicare taxes on the IMF earnings for tax years 2001, 2002, 2003, and 2004. The total liability that he owed was approximately $43,200.

Now so you understand what this is, the International Monetary Fund was paying him separate and apart from what he is doing, and he has to be treated like self-employed. A self-employed person has to pay not only his share of payroll taxes, but he has to pay the employer's share of payroll taxes because you are self-employed. Self-employed people pay the employer's share of payroll taxes, which is basically Social Security and Medicare, and they pay their own share. If you look at your check, you will see your payroll taxes and how much you pay every month to the government.

Well, when you are paid by the International Monetary Fund, they give you a check every month or every year, I don't know which it is. It tells you how much you make and how much income taxes they paid on your behalf, and they tell you on that document you are responsible for paying your payroll taxes. It is not like someone didn't tell you. You read it when you get your check, when you get your statement about your income. You read it and it tells you, you have to pay this. We didn't take this out. You have to pay it.

Quite frankly, Mr. Geithner signed off on that document every year that told him that. And that part of the money he was being paid was for the purpose of paying these things. He has admitted that he made a shortfall in doing this. He said it was a mistake. He made a mistake. He had a signed statement. He signed a statement acknowledging that he owed the tax. He paid the taxes. His position with the IMF and his education specifically dealt with the issues of Social Security and Medicare, system integration in the world economy. He paid his taxes, but he didn't pay any—I think he paid his interest on the taxes—but he didn't pay any penalties on the taxes. But if you and I had done the same thing that Mr. Geithner did, we would have paid penalties.

The United States 14th Amendment is the equal protection clause of the United States Constitution. It states, among other things: nor shall any State deprive any person of life, liberty or property without due process of law, or deny any person within its jurisdiction the equal protection of the laws. Equal protection of the laws.

When we are talking about property, money is property just like land is property. Now, the IRS has lately decided to establish certain back tax penalties that you have to pay for failing to pay your taxes. And in fact they have got a program going on right now where they are saying to people who have made money offshore, if you come in and give yourself up because you earned some money offshore that you should have paid taxes on and pay those taxes, we will make you a deal and we will set out in black and white what your interest and penalties are going to be.

This is about penalties. Offshore depositors amnesty offer, what they promised to give them if you turn yourself in, only 20 percent of the amount will be for penalties. Offshore depositors without amnesty would pay 50 percent penalty. The standard taxpayers' negligent disregard, that means he was negligent and disregarded what he should owe, is 20 percent. A standard taxpayer that defrauds the government, the penalties are 75 percent. So that's the rules that are supposed to apply to every American and every American entity, including corporations, partnerships, and so forth.

Secretary Tim Geithner paid zero on $43,200 in taxes that he didn't paid. Chairman RANGEL paid zero. It seems that some taxpayers appear to be more equal than other taxpayers. That's what President Obama told us this administration is all about. No two sets of standards, one for powerful people and one for ordinary folks. That is what we are talking about in the rule of law. That is why I come down here and talk about the rule of law because quite frankly it is supposed to pertain to every one of us. Every one of us is supposed to be treated equally. And, quite frankly, there may be individual citizens that can negotiate this out, but we have asked the questions and we don't have the answers as to why they haven't paid this.

I have written letters to Chairman RANGEL asking him to pay the penalties and interest. I got no reply. A good explanation would probably have prevented all of this, I don't know.

The same thing for Mr. Geithner. He has been asked in committee about this, and he said they didn't assess any penalties. That is kind of like saying the boss didn't punish himself for his malfeasance. I'm sorry, that's like the judge shouldn't punish himself if he did something wrong, and that is not how we operate in this country. People in authority should not be able to give themselves a break because they have authority over the agency that regulates and should regulate their behavior when they have violated the rules.

That is not what the rule of law is all about. That is not what we are trying to teach people in Iraq and Afghanistan with our military forces risking their lives to establish for them the safety and the assurance that the individual citizen in those countries will be treated fairly and will have somebody they can turn to to make sure that they are treated fairly.

This body, this Congress of the United States, should be about making sure that everybody is treated fairly. We should be about maintaining the oath that we took; and that oath said we will preserve, protect, and defend the Constitution of the United States. The oath we take in Texas is not only for the Constitution of the United States, but it is also for the State of Texas and the laws pertaining thereto. And that is our job. When we see things like this, we should be upset about it. We should be concerned about it.

We have introduced, or are going to introduce, a bill in the Congress that we are going to call the Geithner Penalty Waiver Act. This bill is to provide the same penalty rate for taxpayers who voluntarily disclose unreported income from offshore accounts as was afforded Timothy Geithner with respect to his failure to pay self-employment taxes with respect to his compensation from the Monetary Fund. The law pertaining to section 1401 of the Internal Revenue Code of 1986, the key word ''same penalty.''

This formally recognizes the legal precedent already established by the IRS's treatment of U.S. Treasury Secretary Tim Geithner. So what I am saying in this bill that we are going to offer is basically, to all of these tax cheats that they seem to be talking about in the IRS right now that are offshore, if they come in and voluntarily do what they said they should

do, let's treat them like we treated the chief tax man of the United States, the top tax guy, treat them like him.

□ 2015

That's only fair. If he doesn't have to pay the penalties and interest, if he gets off from those penalties, I don't think any other people should have to pay penalties. Because the truth is, we want to do what the President said. We don't want there to be one set of laws for important people in Washington and another set of laws for the rest of the people in America and those who earn income that are Americans.

It's only fair. It's like the Rangel rule. If you haven't paid your taxes, you can write ''Rangel rule'' on your tax form and won't have to pay any penalty and interest—until Mr. RANGEL does anyway. This is the same concept, it's the same indicator, that there are those, and they are in positions of very high power related to our tax structure, that are being treated differently from the ordinary American, the ordinary Texan that works in the oil fields or works in the computer industry and he fails to pay taxes or he is late on his taxes. He gets penalties and interest. And he pays them, just like any other taxpayer in the country.

When the IRS says you owe penalty and interest, you might question them. When they show you that you owe them and show you the law that pertains to you, we pay them, even if we have to work out a payment schedule, but we pay them. We don't get, Oh, well, I forgot who you were. Oh, I'm sorry. You don't have to pay penalties because I didn't realize you were the Secretary of the Treasury. I didn't realize you were the chairman of the Ways and Means Committee, so just don't worry about it.

We don't get treated that way. I don't get treated that way. And I would argue that no Member of this House gets treated that way, with certain exceptions, and those exceptions are not right. And this political correctness we got going in this country, there are things that are right and there are things that are wrong. And you have to stand up and say, That's not right. That's what we're supposed to be. That's what we're supposed to do here. That's why we're here.

And I'm sure somewhere in this country today, as I'm speaking, there's some family that is almost sweating blood in their relationship with the Internal Revenue Service trying to figure out how they're going to meet the obligations. In some instances, people have messed up so bad in neglecting to pay their taxes that the penalties and interest are as much or more than the taxes that are owed. And sometimes this can be so onerous on a family, it can literally destroy that family because everything they have, or just about, is subject to a tax lien to be seized by the government and to be sold to force the payment of these things. This is serious stuff that happens to American citizens when they don't pay their taxes. And they all know that. Everybody here knows that. And everybody that might be watching this, they understand that failing to pay your taxes is serious business. It can be horrible for you and your family.

I don't want anything horrible to happen to Mr. Geithner, and I don't want anything horrible to happen to Mr. RANGEL. But I want them to be treated like everybody else in the United States that's out there today. I want them to have to meet their obligations to our country just like every American citizen has to meet their obligations. And I will promise you that there are probably thousands of Americans out there today that are worrying where and how they are going to keep their family under the roof with the tax burden and the penalties and interest that have fallen upon them as a result of their failure to pay taxes. It's just not fair. It's just not fair.

More importantly, if you waive the rule for somebody because they're important, they have a title, they are special because you elected them or because somebody you elected appointed them to a job, this law affects every American in the country, the tax law. And so do all the other criminal laws and the other rules in this society. Are you going to let them get away with waiving those other rules, too?

We have talked some about this. We have had issues right here in this Congress about the President of the United States and the White House interfering in the rule of contract, and that's making sure that certain laws don't count for certain people. And that's not right.

When we had the takeover of the automobile industry, when they said the unions get their deal but the bondholders don't get their deal, they circumvented the law. Special privileges were given to special groups. That's wrong. We can't let this continue in this country. We can't continue to let the powerful dictate outside the law. Because where does it stop?

I see that my friend from Georgia (Mr. WESTMORELAND) is here to join me, and I'm proud to have him here, so I will yield to him for comments he may have on this subject.

Mr. WESTMORELAND. I want to thank the gentleman for yielding and for having this special hour. I did want to comment that we are all supposed to be treated equally in this country. It doesn't matter if you're a mayor, a city councilman, a State representative, a State senator, whatever, whatever you're elected to or appointed to, you should be treated the same as every citizen in this country.

I guess it was back in February of 2009 that President Obama made a statement, and I don't know if the gentleman from Texas has talked about this yet or not, but I think this is what the American people were looking for when they elected President Obama because of what he had said on the campaign trail and what I believe people believed to be the truth. I think he was sincere in saying that there would be hope and change. And I think some of the change that people were counting on was to change politics as usual or how they had perceived politics in Washington. Because as the gentleman from Texas knows, in politics, it doesn't matter what the truth is, it's what the perception is. And right now, as I travel around the country, and I'm sure as the gentleman travels through his State and across the country and even into other lands, we hear that, What's wrong with Washington? Why is it that you've got all these different people being accused of these different things of getting special treatment?

The President said, ''I campaigned on changing Washington and bottom-up politics. I don't want to send a message to the American people that there are two sets of standards, one for the powerful people and one for ordinary folks who are working every day and paying their taxes.''

Now that was a quote from President Obama on February 3, 2009. I'm sure as the gentleman mentioned I think in his previous slide about the IRS employees, these are the employees that are under Secretary Geithner, and what it says is ''willful failure to file any return of tax required under the Internal Revenue Code of 1986 on or before the date prescribed therefor (including any extensions) unless such failure is due to reasonable cause and not to willful neglect.''

And we know, from at least the testimony that we've heard, that this was willful neglect, that he had actually been reimbursed this money by the company that he was working for. And so I think it was neglect, and I think this needs to be looked at. I'm not sure what committee or jurisdiction or whatever that this would come through, maybe the gentleman from Texas knows, but this should be something that we demand of somebody that holds an office like Secretary of the Treasury. I have filed for extensions, as I'm sure many people have filed for extensions, and I have never yet had the same treatment or had any constituents that's had the same treatment as the Secretary of the Treasury and while his dealings have been with the Internal Revenue.

I will yield back to the gentleman.

Mr. CARTER. This IRS Restructuring and Reform Act of 1998, section 1203, termination of employment for misconduct, IRS employees can and are terminated for just what my friend from Georgia just read to you, willful failure to file a return or willful neglect.

Mr. Geithner is arguably the head of the IRS. All those beneath him, from the director of the IRS all the way down to the guy who answers the phone and helps you work on your tax return, if any of those employees do what Secretary Geithner does, by law, it says

they can be and are terminated for this action.

Should the Secretary of the Treasury have to comply with the same law as the regular IRS workers? Some employees appear to be more equal than others. That is, if you're the boss, you don't have to comply, and this mandatory fine doesn't pertain to you.

Recently, KEVIN BRADY of Texas called upon the Secretary of the Treasury to resign. And on this issue, I think if there was someone besides the President, I guess the President is above the Secretary of the Treasury, but based on following the same rules that his employees follow, he would be terminated under the law, the IRS Restructuring and Reform Act of 1998.

So you want to know where that rule of law is, there's the rule. And there's what happens—terminated. Except for Mr. Geithner.

Mr. WESTMORELAND. If anybody was watching us tonight, they might think that this is some type of partisan thing that we have. It's not. In fact, it goes well beyond that. In a posting of November 17, 2009, the Huffington Post, which is no conservative posting, had a comment. It said:

''But for his personal tax problems, Tim Geithner would have been a consensus choice of Wall Street for Treasury Secretary last fall. Yet from the outset, Mr. Geithner's appointment compromised the Obama administration-to-be's credibility on ethics. The Treasury Secretary has become a continuing liability for this President.''

So even the most liberal of the blogs and the Web pages understand that this goes against the credibility of what this administration has said about it was going to change Washington. And as the gentleman knows, it's not just this appointment, it was other appointments to where he had to issue waivers of what some of his administration rules or promises were to allow other lobbyists or people to be not only in his Cabinet but appointments of his. I think that it's not just the conservative world or does it have anything to do with partisan politics, I think that everybody, and it seems like especially those that voted for him, are calling Mr. Geithner's credibility into account with the administration.

I think the ultimate bearer of responsibility on this is the President and the administration and I would like to know if he is getting any advice as to why this Secretary is getting special treatment. I just don't think that that's what the American people felt like we were going to get after this last election.

Mr. CARTER. I'm an old history buff. I believe that you learn from history. And in recent history, in the Clinton administration and in the George W. Bush administration, there were prospective Cabinet members who it was discovered had a domestic working for them that was possibly without papers to be in the United States and it caused them not to get confirmed for that position, because why? They were violating the laws as pertaining to illegal aliens. The rule of law. The Labor Secretary under the Bush administration had a domestic that was from another country that didn't have appropriate papers and withdrew the name because the rule of law wasn't being followed in her household. Inadvertently. I'm not saying he did this to be mean, vindictive or cheat the American public. That's kind of between him and the IRS, but I'm saying it happened and he admits it happened. And yet, for some reason, the rule of law is not an interference for him being Secretary of the Treasury. And yet in two previous administrations, violating a rule of law has prevented people from becoming a Cabinet member.

I think we should be concerned as we look at the Obama administration that gave us such glowing promises about nobody is going to be treated differently for their position, to start off and now have a whole year of people in positions where they violated the rule of law and they don't think it applies to them.

□ 2030

Now I'm sure that somebody sitting out there is saying, Oh, come on, this isn't a big deal. My question is: Where do you draw the line? You back out there at home and most of the Members of Congress and their wives and children here in Washington, we know how scary the IRS can be if they're calling you and sending you letters and talking about tax liability and talking about tax liens and things like that, how scary they can be. And maybe that law doesn't scare everybody, but it sure scares me and a whole lot of people I know.

Now there's other laws that are even more serious, and you would say, Well, they can never be waived. They can never not pertain. How do you know? Once you decide that there are people that are above the law in a country, how far above the law do they have to go? Can they commit embezzlement? Maybe. If they're smart, swindle somebody a little bit. I don't know. How about murder? Are you going to waive the law as to murder? Just pick a bad one—that's a pretty bad one—and say, Does this pertain to everybody in the country equally? It certainly should.

But if you're willing to excuse one law at whatever level, then where do you stop excusing? Does somebody get so powerful and so important in this country when you set this kind of precedent—that somebody gets so powerful and important that we waive those other laws on their behalf? They can break our established laws, and we will waive it because they're so important to our country. We've got to have them, no matter what? I don't think so. I really don't think so.

I really think that's the kind of precedent that you saw starting in one of the most law-and-order places on Earth, Germany in the 1920s. And look what happened when they excused one law and then another and then another and then another. And then if you were a certain party member, it didn't pertain to you. And if you were a certain official, it didn't pertain to you. Then, they made the laws. That's not America.

We have to preserve the rule of law. I think my friend understands this seems to be going way off, but it's not way off. Once you start saying it's okay to do something that's breaking the law, then where do you draw the line at the next thing? Is not paying your taxes and not having the law apply to you here, does that mean the next step is you might take stimulus money and stick it in your pocket? Or you might do something else and we will excuse that because they're really important and they're trying do a good thing for the country, and keep going and going—and what do you have? Lawless society.

I yield back to my friend from Georgia for a comment.

Mr. WESTMORELAND. I thank my friend for yielding. Let me just say this; that there were several appointees that the President made after his election and it was discovered that they had tax problems. One former Senator that was looked at for the Health and Human Services Secretary excused himself because he had tax problems. There were other people that had been appointed that had tax problems that excused themselves.

We need to point out, I think, to my friend from Texas that Mr. Geithner's problems were pointed out prior to his approval or confirmation by the Senate.

Mr. CARTER. That's right.

Mr. WESTMORELAND. And so this brings in another whole new question. Is this something that we're going to accept? Is this something that's supposed to be accepted? I just don't think so. I think of our brethren—I think it was a mistake on their part when they knew exactly what had gone on, and they still went ahead with the confirmation process, whereas they should have just continued to ask questions and got more information on this.

But I think it talks about character when the people that were under nomination—I mean, let's face it. It's quite an honor to be nominated to serve in the Cabinet of any President in this country. What an honor. But with that comes some personal responsibility. I think some of these nominees realize that what they were going to be doing was going to be a reflection on the administration. And not just the administration, but the rule of law, as you talked about, and how it affects and applies to everybody.

And so it's with that that I think the gentleman from Texas has done a great job. And I've signed, I think, both of the pieces of legislation, the Rangel rule and the Geithner penalty waiver act. I think that's something that we can do to show the American people

that we want to see some equal treatment. But I just wanted to bring into account this personal responsibility that people have to recognize; that if they have done something wrong or gotten treatment that was unfair, if they just recuse themselves from the nomination.

Mr. CARTER. And let me just be clear on this from what I previously said. By doing the Rangel rule, which basically says everybody else gets treated the same, it's to give you that equal protection under the law that we promise in our Constitution. I'm not saying it's the right thing to do. I'm saying the right thing to do is for Mr. Geithner to pay the penalties that everybody else pays. I'm saying the right thing to do is for Mr. RANGEL to pay the interest and penalties that everybody else pays. But if that's a precedent being established by this administration at this time, then everybody ought to be treated equally. It's only fair.

I will tell you it's probably a bad precedent. And I would argue that. I'll tell you that I don't expect this to pass. But I do expect us to raise the issue. And that's a way to raise the issue; to say to the American people just what the President said: There's no two sets of standards, one for the powerful and one for the ordinary guy who pays his taxes. It's exactly what this is all about. This is just as simple as those words from our President of the United States. There's no two sets of standards. If we are going to reinforce and continue to reinforce and not call into account the Secretary of the Treasury and the Chairman of the Ways and Means Committee, if we're going to continue to do that, then at some point in time these two bills that I've offered and that my friend has joined me in, that should become the law of the United States, because now we have decided that this particular offense is no longer a violation of the rule of law.

So, from now on, we pay our taxes when we get around to it, and there's no punishment attached to it. Maybe that is fair. Maybe we'd all be happy with that. Probably would. But I'm not advocating that as good policy. I'm advocating good policy is everybody be treated equally. That's what I'm advocating.

Mr. WESTMORELAND. Isn't it ironic that the chairman of the committee that writes the tax laws and the Secretary who is head of the Treasury, that is really the boss of the IRS, are the two with the tax problems. Mr. RANGEL being chairman of the Ways and Means Committee, I felt it was interesting when he admitted that he didn't realize what the law was. I can't remember his exact quote, but basically he didn't realize that he was breaking the law. But from the constituents that have called me, and I don't know about the gentleman, what your calls have been like, they have told me that the Internal Revenue Service tells them that ignorance is no excuse.

Mr. CARTER. That's right.

Mr. WESTMORELAND. That ignorance is no excuse. It doesn't matter if you know that that was a tax law or not. If you don't pay, and if you don't file correctly, you're going to pay penalty and interest.

Now the chairman also made a comment that he got his accountant to figure up what he felt like he owed and send the Internal Revenue a check for that. Now here, again, I have had my constituents tell me that they have never had the IRS tell them, Look, you just figure up what you think you owe us and send us a check and we're all square. They typically send a bill and tell you what you owe them, plus what the penalty is, plus what the interest is.

Now it's up to the taxpayer to prove that they don't owe that. It's not the responsibility of the Internal Revenue to show you why you do owe that tax or why you do owe that penalty or interest. It's up to the taxpayers. It's the taxpayer's responsibility to tell you why you don't. So talking about the double standards. When you find yourself in that situation and you say, Well, I'll get my accountant to figure up what I think that I owe you, and I'll send you a check, and we'll all be square—that doesn't square with the typical taxpayer and how they're treated by the Internal Revenue Service.

So we've got the gentleman that actually writes the laws and the rules that govern the IRS and what our tax code is that said, I don't understand it. But, according to IRS and every other citizen, ignorance is no excuse.

Mr. CARTER. Reclaiming my time for a moment, that's exactly right, and I agree with my friend from Georgia. I will say this. This all started when Chairman RANGEL stood at that podium right there and told us about his problems. And, actually, I took it as a very courageous—if I had been his lawyer, it would have made me a little nervous—statement by Mr. RANGEL, that he was laying it all out in front of us. And nothing about what he said really concerned me. I thought he was trying to work through the issues and let somebody determine whether or not what he had done had been a violation of our ethic rules or the law. But he paid the taxes and he would pay penalties and interest, if assessed, and it popped into my head, There's no option. I have never ever known anybody to have an option. They're going to be assessed.

You might bargain your way out of something, depending on the numbers. You might make a little bit of a deal of with them. I've never known anybody that didn't get the letter that my friend from Georgia just described that told you what the penalties are and what the interest is for what you have to pay. In fact, I think most CPAs that are doing your work for you are going to tell you, You should have paid on the 15th. You're going to owe some penalty, and you're going to owe some interest. Bottom line. When I heard that, I waited to see if that was going to occur. And when it didn't, that's how this all started.

This also has an easy solution. It really does. That easy solution is: Pay the money. These are not poor people. Pay the money. Or at least show the world that due process had something to do with this and everybody has this opportunity to have this due process. I certainly think, at the minimum, when you're talking to that IRS agent who's talking to you about some taxes you failed to pay, you should very politely say, Can you explain to me how I go about getting treated the same way as Mr. Geithner and Mr. RANGEL got treated by the IRS? Don't be insulting. Don't make those people mad at you. No telling what they'll do to you. Might audit you.

Mr. WESTMORELAND. If you would yield for just a minute.

Mr. CARTER. I yield back.

Mr. WESTMORELAND. I was going to say that at least Mr. RANGEL said that he had forgotten that he owned this property or that this rental income had come in. And so that was his explanation. Mr. Geithner, I don't think, had that same explanation, because if I understand the information correctly and the evidence correctly, he was actually told by that company that he was being paid this additional money to pay those taxes that was due from the money he had received. I'm not sure what the gentleman has got up there.

Mr. CARTER. This is exactly what you're talking about. At the bottom it said—this is something that Mr. Geithner signed when he got his money from—his statements and all this stuff from the International Monetary Fund. In accordance with General Administrative Order No. 5, revision so and so and so and so, I wish to apply for a tax allowance from the U.S. Federal and State income taxes and the differences between the self-employed and employed obligation of the United States Social Security, and I will pay on my Fund income. I authorize the Fund or any of the staff members designated by it for the purpose of ascertaining from the appropriate tax authorities whether tax returns were received. And he certifies that he will pay those taxes.

Mr. WESTMORELAND. Is that false swearing?

Mr. CARTER. Well, that is false swearing.

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Mr. WESTMORELAND. Isn't that against the law? I think it is in Georgia.

Mr. CARTER. In Texas, that's against the law.

I will stop. We're talking on top of each other. I'm sorry. I have learned a long time ago from court reporters that talking on top of each other is a cardinal sin for court reporters. I have

worked with them now going on 30 years of my life.

Seriously, that is exactly right. There is another crime in false swearing on a Federal form. And you know what, it may be a mistake. I'm not saying Mr. Geithner wasn't so busy—he is a busy man—that he forgot. He forgot? Well, it's convenient. If you read the newspaper report, when they caught him on '03, '04, he took care of it.

Now he should have had a memory jolt when he got caught on '03 and '04 that he really didn't do it on '01 and '02, but he didn't have that memory jolt. He paid that and then got ready to be Secretary of the Treasury. Somebody said, Oops. Wait a minute. What about '01 and '02? Well, he went back and paid that. So I don't know. It looks like special privileges to me.

Once again, just like I started off saying, this is about the rule of law. It keeps our society together. And if we start waiving it for individuals or groups or whatever, once we start down that path, who makes that decision, and what does it do to the rest of us? Do we ever want to get into a situation like that which was gotten into in Nazi Germany and in Communist Russia where, for certain people, the laws didn't apply to them at all. For certain organizations, the law didn't apply to them. Do we want to go there?

You say, That's crazy. It's like that leak in that dike over there in Holland that we got that story about. Once that little trickle past the rule of law starts, where does it stop? If you don't plug that hole, what happens next? It's what happens next that Americans seem to be worried about.

I will yield back to my friend from Georgia.

Mr. WESTMORELAND. Well, I just want to say this to my friend from Texas, in closing, I appreciate you taking the leadership on this. I know this is not an easy subject for you to broach every week when you come down here, but we have to be serious about this. We are a country of laws, and regardless of whether some people think they can disregard them or not, that's not the way we operate. We all fall victim to this, but I think it's our responsibility to continually point it out and to point the way that we need to be going on this. I just want to tell you how much I appreciate you doing this week in and week out. I feel honored to be able to join you tonight.

Mr. CARTER. I thank you for joining me and being always loyal to come up here and help me out. I do appreciate that, and I appreciate the others that do too.

I think it's time to wrap up our time here today by saying that you're right. There is nothing easy about talking about your colleagues. I'm the first to say that people make mistakes. I have made mistakes, and every human being that's ever been around, I think, has made some kind of mistake, with possibly one exception. I won't go into that.

But the facts are that the rule of law is such an important part of keeping America what we are. You know, we brag about the land of the free and the home of the brave. We're only free and we only have the freedom to do the things we want to do because we establish rules that we're all willing to live by. So when you go out and you try to work on something, you know there are rules that pertain, and if you follow those rules, you can go forward. The only restriction that you have on your freedom to go forward in your life is that you've agreed to certain rules under the law. And you who abide by those rules should be horribly offended when some big shot, some politician gets special treatment.

I don't want to be a part of a group where somebody is accused of getting special treatment. I don't think any Member of this House really wants to be in that position. It's difficult to talk about these things, but somebody's got to do it.

LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mr. ABERCROMBIE (at the request of Mr. HOYER) for today.

Mr. BARROW (at the request of Mr. HOYER) for today and the balance of the week on account of a death in the family.

Mr. DAVIS of Illinois (at the request of Mr. HOYER) for today.

Ms. MCCOLLUM (at the request of Mr. HOYER) for today and until 11 a.m. December 2.

Mr. DAVIS of Kentucky (at the request of Mr. BOEHNER) for today on account of attending the President's speech at West Point.

Mr. KIRK (at the request of Mr. BOEHNER) for today on account of attending the President's speech at West Point.

Mr. SHIMKUS (at the request of Mr. BOEHNER) for today on account of attending the President's speech at West Point.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Ms. WOOLSEY) to revise and extend their remarks and include extraneous material:)

Ms. WOOLSEY, for 5 minutes, today.

Mr. DEFAZIO, for 5 minutes, today.

Ms. KAPTUR, for 5 minutes, today.

(The following Members (at the request of Mr. POE of Texas) to revise and extend their remarks and include extraneous material:)

Mr. WOLF, for 5 minutes, today, December 2, 3 and 4.

Mr. POE of Texas, for 5 minutes, today, December 2, 3, 4 and 7.

Mr. PAUL, for 5 minutes, today and December 2.

Mrs. MILLER of Michigan, for 5 minutes, today.

Mr. JONES, for 5 minutes, today, December 2, 3, 4 and 7.

Mr. DEAL of Georgia, for 5 minutes, December 7.

BILLS PRESENTED TO THE PRESIDENT

Lorraine C. Miller, Clerk of the House reports that on November 20, 2009 she presented to the President of the United States, for his approval, the following bills.

H.R. 995. To designate the facility of the United States Postal Service located at 10355 Northeast Valley Road in Rollingbay, Washington, as the ''John 'Bud' Hawk Post Office''.

H.R. 1516. To designate the facility of the United States Postal Service located at 37926 Church Street in Dade City, Florida, as the ''Sergeant Marcus Mathes Post Office''.

H.R. 1713. To name the South Central Agricultural Research Laboratory of the Department of Agriculture in Lane, Oklahoma, and the facility of the United States Postal Service located at 310 North Perry Street in Bennington, Oklahoma, in honor of former Congressman Wesley ''Wes'' Watkins.

H.R. 2004. To designate the facility of the United States Postal Service located at 4282 Beach Street in Akron, Michigan, as the ''Akron Veterans Memorial Post Office''.

H.R. 2215. To designate the facility of the United States Postal Service located at 140 Merriman Road in Garden City, Michigan, as the ''John J. Shivnen Post Office Building''.

H.R. 2760. To designate the facility of the United States Postal Service located at 1615 North Wilcox Avenue in Los Angeles, California, as the ''Johnny Grant Hollywood Post Office Building''.

H.R. 2972. To designate the facility of the United States Postal Service located at 115 West Edward Street in Erath, Louisiana, as the ''Conrad DeRouen, Jr. Post Office''.

H.R. 3119. To designate the facility of the United States Postal Service located at 867 Stockton Street in San Francisco, California, as the ''Lim Poon Lee Post Office''.

H.R. 3386. To designate the facility of the United States Postal Service located at 1165 2nd Avenue in Des Moines, Iowa, as the ''Iraq and Afghanistan Veterans Memorial Post Office''.

H.R. 3547. To designate the facility of the United States Postal Service located at 936 South 250 East in Provo, Utah, as the ''Rex E. Lee Post Office Building''.

ADJOURNMENT

Mr. CARTER. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 8 o'clock and 50 minutes p.m.), the House adjourned until tomorrow, Wednesday, December 2, 2009, at 10 a.m.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of Rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

4746. A letter from the Congressional Review Coordinator, Department of Agriculture, transmitting the Department's final