

Wisconsin and Ohio and Indiana and all across this country who struggle for that dignity. “I Am a Man,” Dr. King’s words, in his famous speech, “I’ve Been to the Mountain Top” that he spoke just before he was assassinated. And I just want to read a portion of that that really speaks to me as a Member of Congress, as a member of the Congressional Black Caucus.

Dr. King said: “Let us rise up tonight with a greater readiness. Let us stand with a greater determination. And let us move on these powerful days, these days of challenge, to make America what it ought to be. We have an opportunity to make America a better Nation.”

With that, I yield back the balance of my time.

FAIR TAX

The SPEAKER pro tempore (Mr. RENACCI). Under the Speaker’s announced policy of January 5, 2011, the gentleman from Georgia (Mr. WOODALL) is recognized for 30 minutes.

Mr. WOODALL. I thank the Speaker.

I’m glad I was able to get in on the tail end of that previous Special Order. As a proud resident of the State of Georgia, of course we have the King Center open to folks each and every day of the week. And if folks have not had a chance to go by and see that, it is really a fantastic testimony to the life and times of a gentleman whose true impact on this country we may not know for generations and generations to come. I could not be prouder to have that in Georgia, so I very much appreciate being able to listen in.

I, too, am down here to talk about opportunity tonight. It is April 4, it’s tax season, and the Fair Tax is a proposal that is near and dear to my heart and a proposal that I believe has its time coming in opportunity.

The largest tax that 80 percent of American families pay, Mr. Speaker, is the payroll tax. That’s the FICA tax that our teenagers begin to see when they take on their part-time jobs. Eighty percent of American families pay more in that FICA tax than they do in income taxes or any other tax on their ledger, and yet we spend all of our time talking about income taxes.

We rarely take a look at the payroll tax. We’ll spend hours on the House floor talking about tax credits and tax deductions and tax expenditures and tax exemptions. We’ll talk about lobbyists and the tax opportunities that they’re looking for for their big business clients. We’ll talk about loopholes and all of the unfairness of the United States Tax Code, but we rarely talk about the payroll tax.

It has been my commitment here in this month of April—which is one of the few times during the year that everyone is willing to focus on taxes for an extended period of time—to come down here and implore my colleagues to take a look at the Fair Tax and join us in our fight to repeal the income

tax—both the personal income tax and the corporate income tax—the payroll tax, the capital gains tax, the gift tax, dividend tax, estate tax, self-employment tax, and on and on, to replace them all with a single-rate personal consumption tax, the Fair Tax.

I was talking with a CEO in my district while I was home who said, Rob, we’re trying to leave America just as fast as we can. You’ve passed some laws recently that make it a littler harder for us to do that, it’s going to take us some time, but we’re leaving as fast as we can because America is just not a climate to do business in anymore.

We heard my colleagues who spoke previously say that our unemployment isn’t because people are being fired; it’s because new people are not being hired, and the folks who generate those jobs are the small businesses in this country. How do you generate those jobs when you have the highest corporate tax rate in the world, when you have some of the highest self-employment taxes in the world, and on and on and on?

We can do a lot in this country to destroy success. We can’t do a lot to create success. We have a platform here in this country already on which anyone, by the sweat of their brow, can make something of themselves. And yet one of the founders of Home Depot—a very proud company from the great State of Georgia—wrote in *The Wall Street Journal* last year that if he and his three colleagues got together today to try to start that company they would fail, that they could not succeed in starting a company in today’s business environment, the regulatory environment, the labor environment, and the tax environment.

Here in April I’ll be returning to the floor each and every day through April 15 to talk about one little part of the Fair Tax. We talked a little bit last Friday about how it does away with every single corporate exemption on the books—every loophole, every credit, every favor, absolutely every one. It’s the only bill in Congress that does that, Mr. Speaker. It eliminates every single corporate loophole in the Tax Code because we know that businesses don’t pay taxes anyway. We eliminate the corporate income tax, and we allow that to be paid at the personal consumer level.

Tonight, I just want to talk about jobs. I want to talk about that jobs don’t come from the Federal Government, that jobs don’t even come from big corporations. Jobs come from small entrepreneurs and risk-takers.

The power to tax is the power to destroy, and we have used the power to tax income, to tax that productiveness that each and every American goes to work for every day. Our Founding Fathers had a different view; they taxed consumption. They put tariffs on the goods that they imported from overseas under the theory that if you had enough money to spend on a silver tea

set from England, you had enough money to participate in funding your Federal Government.

That all changed in the early part of the 20th century, and we have an opportunity to change it back, H.R. 25, the Fair Tax—the single most largely co-sponsored tax bill in either the House or the Senate, more cosponsors on that bill than any other piece of fundamental tax legislation. We need more help. Today, we have 59 cosponsors of that legislation, and we need more help to make the Fair Tax a reality.

We’ll have, over the next 15 days, those opportunities. You can visit our Web page at Woodall.house.gov. You can visit the Fair Tax folks’ Web page at fairtax.org. Come and see what the Fair Tax offers in terms of opportunity.

The current Tax Code brings power to this city. Whether you sit on the left or whether you sit on the right, something happens when you get to Washington and you suddenly believe you’re the smartest person in the room, and you begin to find ways to manipulate people’s behavior in hopes that you can make them happy too.

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Well, I could create a world my father would love and my mother would hate.

We’re not in the business of making people happy. We’re in the business of ensuring opportunity. We can absolutely ensure that everyone in this country is poor. We cannot ensure that everyone is rich. We can only provide opportunity. The Fair Tax provides that opportunity by completely removing the impediments that are there to growth today.

Eighty percent of American families pay more in payroll taxes than income taxes. As you fill out your tax forms headed towards April 15, I want you to look at that income tax figure. And if you’re self-employed, you’ll see the self-employment tax figure there beside it. Eighty percent of American families never get touched by a tax bill that we do here.

As we move the Fair Tax forward, we’re going to change that, and we’re going to make America an opportunity society once again.

With that, Mr. Speaker, I’m grateful to you for indulging me this evening to talk a little bit about a passion that’s near and dear to my heart.

I yield back the balance of my time.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 9 o’clock and 21 minutes p.m.), the House stood in recess subject to the call of the Chair.