

merely postponed Medicare bankruptcy until the year 2010. It is around 2010 that baby boomer bankruptcy is going to hit big time. If this madness persists, we can kiss talk of budget surpluses good-bye, we can forget about proposing any new government programs, and worst of all, we can forget about giving the middle class some long overdue tax relief. It is now April. This March madness talk of expanding Medicare must end.

GOOD TAX POLICY: THE HOME MORTGAGE INTEREST DEDUCTION

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

Mr. TANNER. Madam Speaker, there will be a lot of rhetoric today, since it is tax day, about the Tax Code, and surely we can do better. It ought to be simplified.

But there is one facet of it that I think is good public policy. That is the home mortgage interest deduction. It is simple, straightforward, far-reaching, and over 24 million Americans benefit from the home mortgage interest deduction. I believe that whatever happens with the Tax Code, we ought to continue that as a matter of public policy, because all of the things that we all know as American citizens that we derive from home ownership are a good goal for this government. So I would urge that we continue to support the home mortgage interest deduction.

THE PRESIDENT PROPOSES HUGE TAX INCREASES

(Mrs. JOHNSON of Connecticut asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. JOHNSON of Connecticut. Madam Speaker, April 15 and lights are burned late across America as people have completed the agonizing task of paying their taxes, and believe it or not, at a time when taxes are at an all-time high in America, the President has proposed to increase taxes \$172 billion on the American people. Believe it or not, at a time when surpluses are projected out as far as the eye can see, the President has proposed increasing taxes on the American people \$172 billion.

The Republican majority fought and won a balanced budget in order to discipline spending and to prevent tax increases. We have now created a level of economic growth unprecedented, and this is the opportunity to now lower the tax burden on our hardworking citizens.

I oppose the President's tax increases, and I support disciplining spending in order to reduce the tax burden on our folks.

EDUCATION AND THE FUTURE OF AMERICA'S CHILDREN

(Ms. VELÁZQUEZ asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. VELÁZQUEZ. Madam Speaker, we cannot prepare our children for the future with an educational system from the past. We cannot lift our students up by sending them to schools that are falling down. These are simple facts which must be addressed, and they must be addressed now.

Communities like the ones I represent in Brooklyn and the Lower East Side of New York are in need of resources to build and improve schools. In fact, the Sunset Park Community of Brooklyn does not have even a high school.

The result of the problem can be seen in dropout rates among minorities which is 13 percent among blacks and 29 percent among Hispanics. Unfortunately, Republicans want to ignore these realities. They want to spend the budget surplus on expensive tax cuts, instead of helping our children prepare for the future. They do not want to join Democrats in fixing schools, providing technology, and hiring more teachers. They want to leave the future of America's children to chance.

A STAND AGAINST THE PRESIDENT'S EFFORTS TO RAISE TAXES

(Mrs. KELLY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. KELLY. Madam Speaker, I rise today to address the issues that all working families have on their minds, taxes. Americans pay too much of their hard-earned money in taxes. Almost everything we do today is taxed: everything we wear or eat, medical expenses, our homes, our savings, our income. When we die, the government will again take another bite out of everything we have accomplished in our lifetime.

I have been working to reduce this astounding tax burden on the American people, and believe we are working in the right direction with the year 2000 budget that we passed yesterday. It was just inconceivable that the President requested \$172 billion tax increases in his budget proposal this year. It is no secret that working families are having a hard enough time these days without having to make do with less.

Some of the Members of this Congress stand against the President's efforts to raise taxes. I am one of those. In a day when we are running a surplus and beginning to pay down the massive debt, it is the government in Washington that needs to tighten its belt, not the American taxpayer.

CELEBRATING THE ACHIEVEMENTS OF THE MORTGAGE INTEREST DEDUCTION

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

Mr. NEAL of Massachusetts. Madam Speaker, today I join with the gentlewoman from New Jersey (Mrs. MARGE ROUKEMA) and the gentleman from Pennsylvania (Mr. PHIL ENGLISH), co-chair of the Real Estate Caucus, in celebrating the achievements of the mortgage interest deduction in America.

Today the gentlewoman from New Jersey (Mrs. ROUKEMA) is introducing her resolution opposing any further restrictions on mortgage interest deductions. Despite the fact that there is no current proposal on the table to cut back the homeowners deduction, this is an important effort that serves as a device for all of us to pause and remember how important this tax incentive is for the country.

Currently 67 percent of the households in America live in homes that are owner-occupied. Even more amazing is the fact that 67 percent of foreign-born naturalized citizens who have been in this country for at least 6 years also now own their own homes. The greatest growth in home ownership today is among minorities and first-time homebuyers.

Madam Speaker, I believe home ownership remains invaluable in our society, both in terms of our economy, but also in terms of how we think and organize ourselves as a society. I want to lend my support to the efforts of the gentlewoman from New Jersey (Mrs. ROUKEMA) today, and urge other Members of the Congress to sign onto this legislation.

TAX DAY

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

Mr. SCHAFFER. Madam Speaker, today is April 15, tax day in America. Of course, April 15 is not a day liberals find too offensive. April 15 is a high holy day for all the social engineers, the central planners, and the big government liberals who worship at the altar of bureaucracy.

The fact is, Madam Speaker, for the tax takers, April 15 is a day of celebration, a time to muse on the possibilities of other peoples' money. It is happy land day for the Democrats. But for the taxpayers, April 15 is a day of reckoning, a day to see in black and white just what they get for their tax dollars.

Taxpayers and tax takers, few issues so define the two political parties, and signal the root of virtually all political issues in Congress. With each passing

year the Democrat party becomes more liberal. The number of tax takers expands and the proportion of taxpayers drops.

Republicans would like to change this trend. Middle class taxpayers deserve some relief. If today is a day Americans celebrate, the Democrat party is for them. If today is a day they resent, the Republicans are on their side.

HOUSE AND SENATE SHOULD QUICKLY PASS FULL FUNDING FOR DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE

(Mrs. MALONEY of New York asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. MALONEY of New York. Madam Speaker, after the regrettably partisan fight that we witnessed here yesterday over the Census, I was tremendously pleased to read in the Washington Post this morning a statement by the chairman of the Subcommittee on the Census of the Committee on Government Reform and Oversight, the gentleman from Florida (Mr. DAN MILLER), where he stated that the Republican majority was not continuing with their plans to shut down the government.

Hopefully the House and Senate will move quickly to remove the uncertainty of all government agencies that were funded only to June 15 because of the Census dispute. Commerce, Justice, State were funded not for a full year, but only to June 15.

The leadership in both the House and Senate should move quickly to reassure the American public that the services provided by these agencies will continue for a full year by passing a full funding resolution.

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REPUBLICANS HEAR AMERICA'S VOICES ON TAXES

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

Mr. ARMEY. Madam Speaker, today is April 15. Millions of Americans will finish their day today at around midnight, parked in front of a post office someplace, trying to make the final installment on the over \$200 billion they will spend this year just complying with the Tax Code.

Yes, we have this annual 3½ months of torment that results in \$200 billion worth of our money to comply with a Tax Code that extracts from us more money than what we spend on food, shelter, clothing and transportation combined.

That means we will, by midnight tonight, have completed spending the 5.4 billion man-hours this year on com-

plying with the Tax Code, which is more time than this Nation will spend in the production of every car, truck and van produced in the United States.

No wonder the American people will go to bed tonight and say, "Give us some relief. We certainly appreciate what you did in 1997 when we got an increased tax break for each of our children that shows up in this year's Tax Code". But they will turn their eyes to Washington and say, "Give us more relief. The tax burden is too much."

We Republicans will do that again this year. They will appreciate that as we get that bill done, cutting taxes perhaps just a little more, hoping the President will sign it.

But even so, if we do that, the American people will say again next year, "Give us more relief. Give us a Tax Code that is fair, flat, simple and easily complied with so that I can spend my Saturdays in March and April playing with the children rather than fighting with the tax man."

That day will come, Mr. and Mrs. America. Hang on. We hear your voices. We hope they are heard at the White House as well.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF HOUSE RESOLUTION 124 AND H.R. 469

Mr. HASTINGS of Washington. Madam Speaker, I ask unanimous consent to remove my name as a cosponsor of H. Res. 124 and H.R. 469. My name was apparently added in error in place of the gentleman from Florida (Mr. HASTINGS).

The SPEAKER pro tempore (Mrs. EMERSON). Is there objection to the request of the gentleman from Washington?

There was no objection.

TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. HASTINGS of Washington. Madam Speaker, by direction of the Committee on Rules, I call up House Resolution 139 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 139

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 37) 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) three hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) one motion to amend, 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.

Mr. HASTINGS of Washington. Madam Speaker, for the purposes of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MOAKLEY), the distinguished ranking member from the Committee on Rules, 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, H. Res. 139 is a structured rule providing for consideration of House Joint Resolution 37, proposing an amendment to the Constitution of the United States with respect to tax limitation. The joint resolution shall be considered as read for amendment.

This rule provides for 3 hours of debate in the House equally divided and controlled by the chairman and ranking member of the Committee on the Judiciary.

The rule further provides for one motion to amend if offered by the minority leader or his designee, which shall be considered as read, and shall be separately debatable for 1 hour equally divided and controlled by a proponent and an opponent. Finally, the rule provides for one motion to recommit with or without instructions.

Madam Speaker, there is no more appropriate day than April 15 for the House to take up this proposed constitutional amendment. When it comes to taxes, this is the day of reckoning for tens of millions of America's families. Indeed, at this very moment, while we conduct this debate here in the Capitol, millions of our constituents are racing frantically against the clock to complete their taxes, struggling to make sense of an extraordinary complex Tax Code that has been amended more than 4,000 times just since the 1980s.

H.J. Res. 37, introduced by the gentleman from Texas (Mr. BARTON), starts from this very basic premise: It should be harder, not easier, for government to forcibly take from its citizens ever larger shares of the fruits of their labor. Why? Because today the average American pays more in taxes than it does for food, clothing, shelter or transportation combined. For too long, the tax burden imposed by government has been going up, not down.

When I was younger, in the 1950s, a typical family with children sent \$1 out of every \$50 it earned to the Federal Government in taxes. Today that figure is \$1 out of every \$4. Unless things change, it will soon be \$1 out of every \$3.

In fact, Madam Speaker, when I visit high schools in my district in central Washington and speak to the senior class, nothing seems to get the students' attention like reminding them