

for past tax years'. But it is not just one—it is many—too many. A fairer less complicated tax system may help to clear up some of the IRS abuses. By simplifying the tax system, one can only think we would simplify our revenue collection system.

Mr. President, tax collectors have a long history of public persecution. Today, my colleagues and I stand here not to tar and feather the tax collector, but to put an end to the abusive culture that has spread like a bacteria throughout the IRS.

TAX FREEDOM DAY

Mr. ALLARD. Mr. President, today is April 15. It is Tax Day. This is the deadline by which we must file our 1040 Form and pay any additional taxes we might owe on top of what was withheld during the year.

Unfortunately, typical Americans will work well beyond April 15, to pay their taxes. This is because Tax Freedom Day does not come until May 11.

Tax Freedom Day is the day in the year to which the typical American family must work just to pay the combined state, federal, and local tax burden. For many Americans the total tax burden now exceeds one-third of family income.

The Tax Foundation just announced today that Tax Freedom Day will move one day further into the year in 1999.

Last year it was May 10, this year it will be May 11. This is the latest day ever, and it marks the sixth straight year that Tax Freedom Day has advanced a day or more further into the year.

As the Tax Foundation has reported year after year, in a typical household the tax bill now exceeds the cost of housing, food, transportation and clothing combined.

In fact, in 1999 the federal tax burden will reach a peacetime high. Nearly 21 percent of the Gross Domestic Product—that is the wealth created in the country this year—will go to the federal government.

As we approach the end of the 20th century it is useful to look back on the history of the tax burden.

The Joint Economic Committee of the Congress estimates that in 1900, the average federal tax burden on a family was 3 percent, and the average state and local burden was 5 percent, for a combined total of 8 percent.

As the century closes the JEC estimates the average federal tax burden on a family is 24 percent, and the average state and local burden is 11 percent, for a total of 35 percent. Mr. President, we have come a very long way.

The IRS estimates that 123 million families will file their tax returns this year. The tax code is so complex that nearly half of these families require the service of some type of tax professional in order to file their tax returns.

This means that on top of the actual tax owed to the government, there is a hidden tax for millions of Americans in the form of tax-compliance and professional services fees. Even for simple tax returns, this can add another \$100 to the tax bill each year.

For small businesses the tax compliance costs run into the thousands of dollars.

Mr. President, it is time for fundamental tax reform. We should begin this process by reducing income tax rates across the board.

We should also eliminate complex and punitive taxes such as the estate and gift tax, and we should continue to build on our successful reform of the IRS by making it possible for most Americans to comply with the tax system with minimal expense and effort.

The federal government is too big, and it costs too much. We should use the budget surplus for two things, reduction of the federal debt, and tax relief.

The surplus belongs to the American people, it does not belong to the government. For decades the cost of government has risen, Tax Freedom Day has moved later and later into the year.

Mr. President, it is time for us to begin rolling back Tax Freedom Day. Let's give the American family a well earned break.

TRIBUTE TO MR. LYNN W. HENINGER, NASA DEPUTY ASSISTANT ADMINISTRATOR FOR LEGISLATIVE AFFAIRS

Mr. LOTT. Mr. President, I would like to take this opportunity to recognize the outstanding work of Mr. Lynn W. Heninger as NASA Deputy Assistant Administrator for Legislative Affairs. Having served in this position since December 1987, Mr. Heninger is leaving to pursue other opportunities in the private sector. He definitely will be missed by many of my colleagues on both sides of the aisle.

I have enjoyed working with Mr. Heninger on a wide range of matters affecting NASA. I always found him to be extremely knowledgeable and very effective in representing NASA's views. He has always maintained a friendly and constructive approach to his work which has served NASA very well.

Mr. Heninger had the difficult task of coordinating the NASA legislative agenda. He deftly balanced a wide range of NASA issues including the International Space Station, Rocket Propulsion Programs, Earth Science and Remote Sensing initiatives. Because Mr. Heninger earned the trust and confidence of those with whom he worked, he was able to promote NASA's views very effectively in Congress.

After graduation from Utah State University with a Bachelor of Science,

he served in the U.S. Army for three years as an artillery officer and helicopter pilot, including duty in Vietnam with the 1st Infantry Division. He returned to Utah State University, after briefly working with NASA Johnson Space Center as a Program Analyst, to earn a Masters in Business Administration. In 1970, he joined the Department of Transportation to work as a Budget Analyst. Mr. Heninger returned, yet again to his alma mater, where he served as a Project Director with the Economic Department at Utah State University. Before rejoining NASA in 1977 as the Chief of Program Support in NASA's Office of Space Science, he worked briefly as an Organizational Specialist with the United Nations in Bogota, Columbia. Lynn is married to the former Colleen Johnson and has five children, Jeffrey, Camille, Diana, Patricia, and Natalie.

Mr. Heninger has earned the respect of many Members of Congress and their staffs through hard work and his straightforward nature. As he now departs to share his experience and expertise in the civilian sector, I call upon my colleagues on both sides of the aisle to recognize his outstanding and dedicated public service and wish him all the very best in his new challenges.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, April 14, 1999, the federal debt stood at \$5,666,830,242,609.56 (Five trillion, six hundred sixty-six billion, eight hundred thirty million, two hundred forty-two thousand, six hundred nine dollars and fifty-six cents).

One year ago, April 14, 1998, the federal debt stood at \$5,547,606,000,000 (Five trillion, five hundred forty-seven billion, six hundred six million).

Five years ago, April 14, 1994, the federal debt stood at \$4,567,340,000,000 (Four trillion, five hundred sixty-seven billion, three hundred forty million).

Ten years ago, April 14, 1989, the federal debt stood at \$2,771,629,000,000 (Two trillion, seven hundred seventy-one billion, six hundred twenty-nine million) which reflects a doubling of the debt—an increase of almost \$3 trillion—\$2,895,201,242,609.56 (Two trillion, eight hundred ninety-five billion, two hundred one million, two hundred forty-two thousand, six hundred nine dollars and fifty-six cents) during the past 10 years.

NORTHAMPTON, MA—A REVITALIZED CITY

Mr. KENNEDY. Mr. President, today's New York Times contains an excellent article by William L. Hamilton on the city of Northampton in Massachusetts and the remarkable revitalization that has taken place in the city in recent years. Northampton is also the