

and Aubrie Weedling, age 13, of Honolulu. Leanne and Aubrie are Hawaii's top two youth volunteers for the year 2000 in the Prudential Spirit of Community Awards, a nationwide program honoring young people for outstanding acts of volunteerism.

Leanne Nakamura, a senior at James B. Castle High School, co-created "S.A.V.E. Kualoa Beach," an effort to remove marine debris and educate her community about environmental issues. While attending an environmental conference, Leanne learned about beach erosion and the devastating effect marine debris has on the beaches. She did not feel that the suggested action of writing letters to government officials was an adequate solution.

After being alerted by a faculty advisor of foreign fishnets on Kualoa Beach, Leanne organized an effort to remove the nets and conduct a beach clean-up. Leanne recruited volunteers from several school clubs and the University of Hawaii's Environmental Club and persuaded local merchants to donate food for the volunteers. As a result, three-quarters of the fishnets were removed. "I believe that when students took part in this project they learned about beach erosion and how people's carelessness affects the environment," said Leanne. "It allowed students to take responsibility for the earth, creating a relationship between the environment and the student."

Aubrie Weedling, an eighth grader at Moanalua Middle School, volunteers every week at a local food bank and once a month at a homeless shelter organizing, preparing, and serving food. Inspired by her mother, an ordained pastor who frequently talks about the importance of helping the less fortunate, Aubrie accepted an invitation by the food bank's organizer to volunteer her time. "Sometimes it's hard: I am the only young person from my church who works at the food bank and the Institute [shelter]," explains Aubrie. "The happiness on the faces of those we serve in more than I can ask for. I would tell other young people that it is a learning experience we should all have, and the feeling you get back is well worth your time."

I look forward to having the opportunity to meet these special young women and to welcome them to Washington when they come to the Capitol on May 9th. Leanne and Aubrie exemplify the very best of our youth, of Hawaii, and of our nation.

□ 1700

TAX RELIEF, TAX SIMPLIFICATION, AND TAX REFORM

The SPEAKER pro tempore (Mr. SHIMKUS). Under the Speaker's announced policy of January 6, 1999, the gentleman from Ohio (Mr. PORTMAN) is recognized for 60 minutes as the designee of the majority leader.

Mr. PORTMAN. Mr. Speaker, I am here to talk about taxes. April 15 is drawing near once again, and I am joined by my friend, the gentleman from Pennsylvania (Mr. ENGLISH), a member of the Committee on Ways and Means, and others, to talk about taxes,

a topic that is on a lot of Americans' minds right now. It is a bottom line issue for families and businesses in my district and around the country as we draw close to tax filing deadline.

Tax season is, in a sense, a time for renewed focus, and that focus, I think, ought to be on two things. First is the fact that taxes are too high, and second the fact that our Tax Code is far too complex. This afternoon we are going to focus a little on what this Congress has done and what it is trying to do to address these problems through real tax relief, through tax simplification, and through tax reform.

There are a lot of different ideas out there, a lot of good ideas, and I think we will hear a little about them this afternoon. I would like to start by stepping back a few years, back when I was first elected to Congress, which was 1993. Just before I was elected, Congress, then run by the other party on the other side of the aisle, passed the largest tax increase in American history. In fact, Vice President AL GORE had to go to the Senate to break the tie vote in order for that to pass.

We have to look at the changes that have happened since then, in a relatively short period of time. It has been 6 or 7 years, and we have made some progress. Instead of the tax increases that did mark those first years of the Clinton-Gore administration, we have had some tax relief. We have held the line on taxes and also we have been able to put through some good proposals.

One is the child tax credit. A \$500 per child tax credit to help families make ends meet. We have gotten that signed into law. We have also eliminated the unfair capital gains that people paid when they sold their homes. This is both tax relief and tax simplification. No longer do people have to keep records of every home improvement they make to make sure they can reduce their capital gains. This is the kind of legislation Congress ought to be passing.

We have also developed, and we got it enacted into law, legislation that dramatically reforms and overhauls the Internal Revenue Service. That happened in 1998. It was the first time we had had major reform of the IRS in 46 years. It expanded taxpayer rights, adding 52 new taxpayer rights. It improves taxpayer services and brings the second largest agency in the Federal Government into the information technology age. We have still got a lot of work to do with the IRS, but at least now they are on a track towards real reform and reorganization.

Just last year we attempted to follow through on these successes by passing legislation in this House that attempted to return a substantial portion of the nonSocial Security tax surplus. Not the surplus that goes into Social Security and Medicare, but the

general revenues surplus. We tried to pass a substantial amount of that back to the taxpayers, who, after all, earned every dime of it. We did it because we believe that taxes are too high, that tax relief is appropriate as we build up these big surpluses, but also because we think the Tax Code is unfair.

Yes, we provided tax relief across the board, tax relief to millions of Americans, but we also went into the Tax Code and found out what is not working. For instance, there is an unfair penalizing of marriage today. The marriage penalty is something we addressed in our tax legislation. We did this because we believe that families ought to be encouraged and we ought not to have a higher tax just because someone gets married. On average, it is \$1400 per couple in this country.

We also do not believe in taxation without representation, which is why we believe the unfair death tax ought to be repealed, and we passed that in this House.

We also passed education tax relief. We passed health care tax relief. We passed tax relief for those who want to save and invest in our economy. And, finally, yes, we passed tax relief in the area of expanding 401(k)s, IRAs, and other pension vehicles to allow people to save more tax-free money for their own retirement. These are very important measures that will help millions of Americans keep more of their hard-earned money for their own needs and for their families' needs rather than relying on the government.

Unfortunately, President Clinton chose to veto that tax legislation last year. This year we are back again. Congress has continued the fight to give taxpayers in this country a break. We have already passed in the last month here in Congress tax relief again focusing on the marriage penalty, to get rid of this unfair penalty on marriage. We have also passed our retirement security reforms, again to expand 401(k) coverage for every American. And we have also passed some estate tax relief as part of the small business tax package we passed a few weeks ago.

Again, these are part of our effort not only to return a substantial part of that nonSocial Security surplus back to the people who earned it, but also to make the Tax Code work better, to make it fairer, to correct some of the basic flaws we see in our Tax Code. Ultimately, of course, we need to take steps to fundamentally simplify and reform the Tax Code.

The current income Tax Code and its associated regulations now contain 5.6 million words, seven times as many words as the Bible, and it is not nearly as interesting. Taxpayers now spend about 5.4 billion hours a year trying to comply with the 2,500 pages in the Tax Code and the 6,500 pages of tax rules and 8 billion pages of tax forms. The

cost of complying with the Federal income tax in this country is now believed to be in excess of \$200 billion a year.

That is more than 25 percent of the revenue of all the taxes collected. What a waste of money. And it hurts the economy, it hurts job growth, it hurts investment, and it means less economic opportunity for all of us.

I learned firsthand from spending a couple of years working intensively on IRS reform just how many problems our Tax Code causes not just for taxpayers, which is evident to many of us as taxpayers, but also for the IRS itself. It is very difficult to have an IRS that works well given the complexity of the Tax Code. It makes the IRS bigger and more intrusive than any of us would like it to be, and it makes the IRS more costly and less efficient than it could be with real tax reform.

That is why, for example, the new IRS reform law does contain some long overdue tax simplification encouragement. These measures are designed to force Congress prospectively, with new tax legislation, to come up with simpler ways to achieve the same results. There is now a tax complexity analysis that every new piece of legislation has to go through as it works its way through Congress. It will help Members of Congress consider for the first time the additional complexity caused by what might be otherwise good, sound and well-intentioned tax legislation.

So tax relief and tax simplification and reform to correct the problems with the current code are very important steps we can and should take together. But it is time for us to take that next step to replace the current Tax Code with something that is simpler, fairer and less intrusive for all Americans. Again, there are a lot of good ideas out there for doing that. We will hear about some tonight.

Some have proposed a flat tax on income. Others have proposed a fairer tax, a national sales tax, in place of an income tax. Other proposals out there as well are a value added tax, or more selective simplification of major parts of our current Tax Code.

We need to get the public attention focused on this need for fundamental tax reform, and to encourage that, the Committee on Ways and Means here in the House of Representatives, next week, will host the first ever congressional tax reform summit. It will be an opportunity for all the Members of Congress and the public to come forward and to talk about tax reform issues and to examine the range of alternatives to our current tax system.

For the past few years we have come to the floor close to April 15 with another interesting piece of legislation, it is called the Sunset the Code Bill. It eliminates the current Tax Code by a date certain, forcing Congress and the

administration to work together in that interim period to come up with an alternative. That legislation has passed the House in the past. I hope it will pass the House again this year.

It has never been enacted into law, of course, because it has not gotten through the process or signed by the President. But next week we will try that again. This time under the leadership of our colleague, the gentleman from Oklahoma (Mr. LARGENT). We are going to try to bring a new Sunset the Code Bill to the floor that will, in addition to sunsetting the code, establish a new bipartisan, bicameral, the House and the Senate, congressional-presidential, meaning the House and the Senate and the administration, tax reform commission.

This commission is going to have a very simple task, which is to make recommendations to Congress for fundamental tax reform and simplification. The commission is modeled on the National Commission for Restructuring the IRS that I headed up with Senator BOB KERREY. I know commissions have a checkered past in this town, and it is easy to give problems to a commission and hope they go away, but some commissions do work. The IRS commission worked because it forced Congress to tackle that reform and to clean up the IRS.

That is the hope here in having a nonpartisan panel to look at this very complicated, very contentious issue, study the issue, bring some expertise to bear, and try to take the politics out of the process and lay the foundation here in Congress for some very needed and important changes to our Tax Code.

The commission will have 15 members, three appointed by the President, four each appointed by the Senate majority leader and the speaker, and two each appointed by the House and Senate minority leaders.

The important thing is most members in this commission will be from outside Congress, from outside the Federal bureaucracy. They will be members on the commission from around the country with expertise to bring to bear. There will be one Member from the House that will be a Republican and one Member from the House that will be a Democrat, same on the Senate, one Democrat, one Republican. But, again, most members will be people from the outside who can bring expertise in a nonpartisan approach to this important problem.

The commission will have a short timetable, 18 months, to complete its work and make a report to Congress, again on ways to fundamentally simplify and reform, fundamentally, reform the Tax Code. I would like to urge my colleagues listening tonight to support this effort and to vote for that legislation next week that is so important to move us from our current broken

system to one that meets all our needs better.

The tax season is a frustrating time of year for so many Americans. Many of us are doing our taxes now. The amount of taxes we have to pay, the complexity and basic unfairness of the Tax Code, makes a lot of us wonder if there is not a better way. There has got to be a better way. And Congress has heard those concerns. We are committed to changing the status quo. Let us start with meaningful tax relief and simplification where we can this year, but let us go beyond, let us also lay the foundation for the kind of long-term reforms that will give all Americans a fairer, a simpler, and a less intrusive Tax Code.

With that, Mr. Speaker, I would like to yield back my time, with the understanding that my friend, the gentleman from Pennsylvania (Mr. ENGLISH), a distinguished member of the Committee on Ways and Means, along with my friend, the gentleman from Georgia (Mr. LINDER), another distinguished member of the Congress who has a lot of expertise on tax issues, will have a chance to continue this dialogue.

CONTINUED DIALOGUE ON TAX RELIEF AND TAX REFORM

The SPEAKER pro tempore (Mr. THUNE). Under the Speaker's announced policy of January 6, 1999, the gentleman from Pennsylvania (Mr. ENGLISH) is recognized for the balance of the 60 minutes as the designee of the majority leader.

Mr. ENGLISH. Mr. Speaker, after concluding opening remarks, I will be yielding to the gentleman from Georgia (Mr. LINDER) who has some very interesting ideas to outline for us.

Mr. Speaker, I was struck by the tenor of my colleague's comments, the gentleman from Ohio (Mr. PORTMAN), who laid out a bill of particulars of what this Congress has done to make this Tax Code much more pro working family. But at the same time, we need to recognize that more needs to be done, and it is time for Congress to move in the direction of fundamental structural tax reform.

Next week, as the gentleman from Ohio noted, the House Committee on Ways and Means will be sponsoring a tax reform summit where many of the ideas of alternatives to the current tax system will be outlined. I have one that I intend to outline tonight, but let me say that the gentleman from Georgia (Mr. LINDER), myself, and the gentleman from Ohio (Mr. PORTMAN) share a common perspective which I believe is why we feel we need to move forward quickly on this subject and begin to define alternatives to the current tax system.

The American tax system looms like a Frankenstein's monster that terrorizes individual taxpayers while casting