

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