

**MAKING IN ORDER AT ANY TIME  
CONSIDERATION OF H.R. 3615,  
RURAL LOCAL BROADCAST SIG-  
NAL ACT**

Mr. DREIER. Mr. Speaker, I ask unanimous consent that it be in order at any time without intervention of any point of order to consider in the House the bill (H.R. 3615) to amend the Rural Electrification Act of 1936 to ensure improved access to the signals of local television stations by multi-channel video providers to all households which desire such service in unserved and underserved rural areas by December 31, 2006; that the bill be considered as read for amendment; that in lieu of the amendments recommended by the Committees on Agriculture and Commerce now printed in the bill, the amendment in the nature of a substitute that I have placed at the desk be considered as read and adopted; that the previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) 1 hour of debate on the bill, as amended, equally divided among and controlled by the chairmen and ranking minority members of the Committees on Agriculture and Commerce; and (2) one motion to recommit with or without instructions; and that House Resolution 475 be laid on the table.

The SPEAKER pro tempore (Mr. MILLER of Florida). Is there objection to the request of the gentleman from California?

There was no objection.

**MAKING IN ORDER AT ANY TIME  
CONSIDERATION OF H.R. 3439,  
RADIO BROADCASTING PRESER-  
VATION ACT OF 2000**

Mr. DREIER. Mr. Speaker, I ask unanimous consent that it be in order at any time for the Speaker, as though pursuant to clause 2(b) of rule XVIII, to declare the House resolved into the Committee of the Whole House on the State of the Union for consideration of the bill (H.R. 3439) to prohibit the Federal Communications Commission from establishing rules authorizing the operation of new, low power FM radio stations and that consideration of the bill proceed according to the following order: (1) the first reading of the bill shall be dispensed with; (2) general debate shall be confined to the bill and shall not exceed 1 hour equally divided and controlled by the chairman and ranking minority member of the Committee on Commerce; (3) the amendment in the nature of a substitute recommended by the Committee on Commerce now printed in the bill shall be considered as an original bill for the purpose of amendment under the 5-minute rule and shall be considered as read; (4) points of order against the committee amendment in the nature of a substitute for failure to comply with

clause 7 of rule XVI are waived; (5) during consideration of the bill for amendment, the Chairman of the Committee of the Whole may accord priority in recognition on the basis of whether the Member offering an amendment has caused it to be printed in the portion of the CONGRESSIONAL RECORD designated for that purpose in clause 8 of rule XVIII. Amendments so printed shall be considered as read; (6) the Chairman of the Committee of the Whole may: (1) postpone until a time during further consideration in the Committee of the Whole a request for a recorded vote on any amendment, and (2) reduce to 5 minutes the minimum time for electronic voting on any postponed question that follows another electronic vote without intervening business, provided that the minimum time for electronic voting on the first in any series of questions shall be 15 minutes; (7) at the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. Any Member may demand a separate vote in the House on any amendment adopted in the Committee of the Whole to the bill or to the committee amendment in the nature of a substitute; (8) the previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions; and that House Resolution 472 be laid on the table.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

**LAYING ON TABLE HOUSE  
RESOLUTIONS 356, 375, 382, AND 383**

Mr. DREIER. Mr. Speaker, I ask unanimous consent that the following resolutions be laid on the table: H. Res. 356; H. Res. 375; H. Res. 382; and H. Res. 383.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

**DATE CERTAIN TAX CODE  
REPLACEMENT ACT**

Mr. LINDER. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 473 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 473

*Resolved*, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4199) to terminate the Internal Revenue Code of 1986. The bill shall be considered as read for amendment. An amendment in the nature of a substitute consisting of the text of H.R. 4230 shall be

considered as adopted. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Georgia (Mr. LINDER) is recognized for 1 hour.

Mr. LINDER. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Texas (Mr. FROST) 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.

Mr. Speaker, this is a customary rule for Tax Code-related legislation. It provides for the consideration of H.R. 4199, the Date Certain Tax Code Replacement Act. H.Res. 473 provides that the bill be considered as read and that the text of H.R. 4230 shall be considered as adopted. The rule further provides for 1 hour of general debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means. Finally, the rule provides for one motion to recommit, with or without instructions, as is the right of minority Members of the House.

Mr. Speaker, what we have learned after 87 years of the current system is this: if we had sat down at the beginning of 1913 and asked ourselves how could we build a tax system that would punish people for earning and working hard, a system that would be obstructive of capital formation, we could not have done a better job. Our tax system is the largest impediment to people moving from the first rung of the economic ladder to the second, because the harder you work, the more you save, the more you invest, the more we take. It is a system that is inefficient. We have seen testimony from the Kemp Commission to Harvard studies that says for a small business man or woman to comply with the code and to collect and remit \$1 in business income taxes, it costs them anywhere from \$4 to \$7.

The current code is not understandable. Our own IRS tells us that if you call the IRS for help in filling out your own tax return, 25 percent of the answers they give you will be given in error. Over 50 percent of Americans have to pay others to decipher the Tax Code and do their taxes for them. In an effort to show how complex the IRS code has become, Money magazine created a fictional American family and asked tax professionals to prepare an IRS tax return. Incredibly, every one of the tax professionals came up with a different tax total, and not one of the tax professionals calculated what the editors of Money magazine believed to be the correct income tax.