so at 10 years of age she found she had a $6 penalty. It took nine pages of tax forms to get to that point.

I note from some material that the gentleman from Ohio [Mr. BOEHNER], chairman of the House Republican Conference, has shared that in 1992 the Internal Revenue Service seized $26 from the bank account of a 6 year old to help pay her parents' overdue tax bill. Now surely at 6 years of age one hardly needs to encounter the IRS.

We had in my own district a couple that had taken over a small firm. This was a little company called Pro Tackle in Duluth, GA. When they took over the firm, they found out that the former chief executive at a previous time under the previous corporation had embezzled the excise tax funds. The IRS pursued the new couple and the new firm and basically put them out of business through a mistake. They did not understand that the legalities had changed, that in fact they did not owe the money, and between the cost of the attorney and the cost of fines and penalties, Mr. Mitchell, my constituent, was forced out of the bait and tackle business. Finally, years later, the IRS came back and said they goofed.

Similarly, there are other examples, and some of these, frankly, are almost impossible to believe, but let me give some examples. The Heritage Foundation issued a report that a day care center which allegedly owed the IRS $14,000 was raided by armed agents who then refused to release the children until parents pledged to give the Government money.

One taxpayer in 1993, this again is from the Heritage Foundation, was fined $46,806 for an alleged underpayment of 10 cents. Another taxpayer was fined $10,000 for using a 12-pitch typewriter, that is a kind of type, to fill out his tax form instead of a 10-pitch typewriter. Again, that is from the Heritage Foundation.

Going through case after case, one discovers that the IRS is out of touch, it is arrogant, it does not understand the average American, and I am not quite sure how they train their new employees, but again and again they seem to have difficulties.

Money magazine sent reporters posing as ordinary citizens to 10 different IRS district offices around the country and had them call the IRS help line and ask 10 common questions. This is according to Money magazine. Quote: It took an extraordinary effort to get a staffer on the line. A full 30 percent of the time, no one who could answer questions picked up the phone. Most of the time, we either got busy signals or recorded messages or were disconnected. Furthermore, well over half the callers who got through, 60 percent, waited 5 minutes or more, including one in four who had to hold for more than 20 minutes.

Money magazine went on to say, and I quote, and when we finally got through, we did not receive the right answer one out of every five times. The IRS workers answered only 78 percent of our questions accurately, got 12 percent wrong, and promised to call back with the correct answer but then failed to do so 10 percent of the time.

These are the IRS folks who, instead of learning the Tax Code and helping the citizen, have been snooping into the privacy files of citizens without right.

This bill is a first step toward changing the IRS as we know it. It sets the right standard. I commend again both the Democrats and the Republicans on the committee. This is the perfect day to be offering this bill. I just want to take one final moment to encourage the chairman, who I know hardly needs encouragement, but what he is doing in launching this dialog on whether we should replace the income tax with a sales tax or go to a flat tax, what he and Majority Leader ARMEY are doing is truly historic, and I want to take this moment on April 15 to thank him for the leadership he is offering and urge everyone to vote yes on this bill.

Mr. KLECZKA. Mr. Speaker, I rise today in support of a bipartisan bill to protect taxpayers, H.R. 1226, the Taxpayer Browsing Protection Act.

In February of this year, the First Circuit Court of Appeals overturned the conviction of Richard W. Czubinski, a former Internal Revenue Service employee who had snooped through the tax records of several taxpayers. The court claimed that although there was a law against unauthorized disclosure of confidential tax information, there was no law against unauthorized browsing of those private tax records.

The public correctly expects that their tax records will only be inspected by those authorized to do so for legitimate purposes: Browsing is unacceptable, and it must stop.

This bill will prohibit unauthorized review or browsing of Federal tax information which the IRS possesses. It will improve current law by putting criminal sanctions in the Tax Code and by protecting tax information in both electronic and paper forms. Those who break the law would be dismissed by the IRS, could be sentenced up to a year in jail, and additionally could be forced to pay up to $100,000 in fines. Also upon the filing of a criminal action against a browser, the IRS would notify affected taxpayers who could then sue the violator for civil damages.

Mr. Speaker, taxpayers expect and deserve that the Federal Government will protect the privacy of their personal financial information. As an original cosponsor of this measure, I urge Members to join me in voting ''yes'' today on H.R. 1226, the Taxpayer Browsing Protection Act.

Mr. STARK. Mr. Speaker, I rise in support of H.R. 1226, the Taxpayer Browsing Protection Act.

This bill bolsters the administration's position of zero tolerance for unauthorized browsing of taxpayer information. Current law focuses more on unauthorized disclosure of taxpayer information. This bill addresses—and makes a crime—IRS employees looking at a taxpayers records when they have no justifiable reason to do so, even if no disclosure of the information to others takes place.

Taxpayers are entitled to privacy of their records and we must assure that the information they provide the IRS will be protected. Protection of privacy rights of taxpayers is critical for a voluntary tax system.

IRS employees also deserve to have their ranks purged of those whose unlawful acts bring shame on Federal workers.

As a cosponsor of H.R. 1226, I am pleased to see that the House is responding to the administration's request for action on this legislation.

The SPEAKER pro tempore (Mr. GOODLATTE). The question is on the motion offered by the gentleman from Texas [Mr. ARCHER] that the House suspend the rules and pass the bill, H.R. 1226, as amended.

The question was taken.

Mr. ARCHER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 5 of rule I and the Chair's prior announcement, further proceedings on this motion will be postponed.

SENSE OF HOUSE ON FAMILY TAX RELIEF

Mr. ARCHER. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 109) expressing the sense of the House of Representatives that American families deserve tax relief.

The Clerk read as follows:

H. RES. 109

Whereas American families currently pay too much of their hard-earned money in taxes;

Whereas every American will work for at least 120 days in 1997 to pay his or her share of taxes;

Whereas Americans should be allowed to keep more of their money to invest in their childrens' futures, purchase homes, or start businesses; and

Whereas the American family will be strengthened by providing tax relief: Now, therefore, be it

Resolved, That the House of Representatives urges that the Congress and the President work together to enact permanent tax relief for our Nation's families.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas [Mr. ARCHER] and the gentleman from California [Mr. MATSUI] each will control 20 minutes.

The Chair recognizes the gentleman from Texas [Mr. ARCHER].

GENERAL LEAVE

Mr. ARCHER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous matter on House Resolution 109.

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

There was no objection.

Mr. ARCHER. Mr. Speaker, I ask unanimous consent to yield the balance of my time to be managed by the gentleman from Pennsylvania [Mr. PITTS] and I further ask unanimous consent that he be able to further yield blocks of time.

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

There was no objection.

Mr. PITTS. Mr. Speaker, I yield myself such time as I may consume.

(Mr. PITTS asked and was given permission to revise and extend his remarks.)

Mr. PITTS. Mr. Speaker, I rise today in strong support of House Resolution 109, a resolution calling upon the Congress and the President to work together to give American families much-needed tax relief.

As all Americans are painfully aware, today is the dreaded tax day. As I speak, families across America are rushing to deliver their latest payment to Uncle Sam. Americans will work into the month of May just to pay these taxes. Post offices will stay open late tonight to accommodate millions of hard-working Americans, Americans who need all the time they can get to understand the complicated and cumbersome IRS Code.

□ 1300

Whether a person fills out the EZ, the EITC, or the capital gains tax return or any of the other of 480 different forms that we have in this country, the struggle to pay taxes is a burden on everyone. The paperwork required by the IRS is staggering. In fact, the IRS sends out enough paper every year to circle the Earth 28 times. Many folks labor just to figure out how they are going to come up with the money they need to pay off the Federal Government for 1 more year.

Mr. Speaker, American families are simply paying too much to the Federal Government; 45 years ago families paid only 5 percent of their income in Federal taxes. Not anymore. In 1990 the Federal tax burdens averaged about 24 percent. When combined with other taxes today, families lose nearly 40 percent of their income to the Government.

As this chart shows, American families pay more into Government coffers then they spend on their family's food, clothing, transportation, and housing combined. As we can see, the total tax load for the average American family is $21,883 compared to a total of $19,605 for basic necessities and $8,600 for housing, $5,200 for food, $3,600 for transportation, $2,100 for clothing.

On this difficult day they can tell what permanent tax relief would provide. It would provide them with additional money to spend on their kids' education, it could go into an account for a child's college tuition, it could be invested for a family's future, and it could be used to buy a home or start a small family business. In fact the American family's ability to use their own money wisely is limited only by the government's confiscation of it.

We must begin today to take steps this session toward letting the American creativity thrive by letting Americans keep what they earn. House Resolution 109 is the starting point. It will begin the much needed bipartisan discussion on not if, but how to provide tax breaks for the American family.

Surely everyone in this room must agree that the American family needs permanent tax relief, not just temporary relief. House Resolution 109 places us on this common ground.

Let us start asking the tough question of how we get America's families a tax break. I support a repeal of the Federal estate tax, a $500 per child tax credit, capital gains tax relief, but there are other methods of providing American families the relief they deserve, and we should start that dialog.

I urge every Member of this House to deliver good news to American families living in their districts, that they will fight for permanent tax relief in the coming months. I urge passage of House Resolution 109.

Mr. Speaker, I reserve the balance of my time.

Mr. MATSUI. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, there is no one that could really oppose this resolution, and I thank the gentleman on tax day for bringing it up. Resolution 109 is one in which bipartisan support will occur. Basically it says expressing the sense of the House of Representatives that the American family deserves tax relief, the American family currently pays too much of their hard-earned taxes whereas every American works 120 days, in 1997, to pay for his or her share of taxes. We need to keep more money to invest in our children's future, purchase homes, or start a business. Now we are asking for tax relief that the President and Congress worked together on.

I might just also point out, however, in this discussion that April 15 is another day. Not only do over 100 million Americans pay their taxes by filing their tax returns, but also this Congress, this institution, has a responsibility as well, one that I think we will not talk too much about today; maybe on the floor of the House in this moment may be the only time we talk about it, but on April 15, according to the law, this is a law that was passed on July 12 signed by the President, President Nixon incidentally, on July 12, 1974. It says on or before April 15 of each year the Committee on the Budget of each House; that is the House and the Senate, shall report to the House the first concurrent resolution on the budget. It should do a comparison of revenues and expenditures and a comparison of the appropriate levels of the total budget outlays and total new budget authority. And so essentially what this law says; this is the law of the land, that on the 15th of April we have a budget resolution.

Now we do not have a budget resolution. In fact this is the first time in 10 years, in 10 years, that we have not even had the Committee on the Budget come out with a budget resolution. I think it even goes further back than that, but I just wanted to take the last 10 years, since Democrats have been in control for 7 of those years, and Republicans in control 3 of those years. But in the last 10 years the Committee on the Budget has had a budget resolution out. This is the first time not only we do not have a bill on the floor, on the floor of the Senate, on the floor of the House, but the committees of the House and Senate have not come up with a budget resolution.

The reason that is important, the reason that is important is because for the gentleman's wish, the maker of this resolution, those that will support it, for our wish to come true; that is for tax relief for the average American family, one has to have a budget resolution because we all agree, we have all agreed that by the year 2002 we want a balanced Federal budget. That is not a goal, that is a demand by both the House, the Senate, and the President. We want a balanced Federal budget.

But in order to do that, one has to get the revenues of the Government, the expenditures of the Government and has to factor in our tax laws. And in order to come up with the tax provisions we have to figure out how we are going to balance the Federal budget.

And so this resolution is great, it is wonderful, but the fact of the matter is it is like taking a gun and shooting blanks; and the gentleman talked about, well, let us start the debate as to how we are going to get tax relief. We have been debating this for quite some time. Why do we not just now have the Committee on the Budget of the House and the Senate come up with a resolution, bring it to the floor of the House so we can vote on it because that determines the priorities, that determines the priorities of each and every Member of this institution and each and every Member of the other body.

Let me conclude by making one further observation. The gentleman said he wanted tax relief for middle-income families; that is a child credit. The gentleman says that he wants to eliminate the estate taxes. And the gentleman says he wants capital gains relief. I am assuming that means eliminating the capital gains tax.

I add that all up, tax relief for children, if we want to do a $300 per child credit or $500 per child credit. The estimate is that a revenue loss will occur of $109 billion over the next 6 years. If we want to eliminate the estate and gift tax, that is a loss of $136 billion over 6 years, and if we eliminate the capital gains tax, that is a loss of $334 billion over 6 years; and that means essentially those three tax credits or tax deductions that the gentleman favors will result in a loss of $569 billion over the next 6 years.

Now what we really should be talking about, we should show the courage, how are we going to come up with that kind of tax relief? Are we going to cut Social Security, are we going to cut Medicare, are we going to significantly

reduce the CPI; that is, almost eliminate the cost-of-living adjustment? These are the issues we should be discussing. That is what we are being paid here for. That is what the American public sent us last November to make a decision on, not really to pass resolutions that no one opposes.

The real debate in America should be about priorities. It should be about what we stand for, what our values are, what we want to do with our country in the next 10, 20 years. And tax relief should be a component of it, but also taking care of our children, taking care of educational needs, certainly taking care of senior citizens; that should all be part of the component, and the only way to do that is by having a budget.

I would just like to see my colleagues find a way to have a budget resolution brought to the floor this week, if not this week next week, but I bet anything we will not have a budget resolution to the floor of the House even in the month, the entire month, of April; and the reason for it is because many Members do not want to make the tough decisions, the tough decisions on how to apportion tax relief and spending provisions and spending cuts.

These are the decisions we should be making. We are not being paid to pass resolutions that have no meaning. We are being paid to make the tough decisions of America.

Mr. Speaker, I reserve the balance of my time.

Mr. PITTS. Mr. Speaker, I yield 30 seconds to myself.

Mr. Speaker, my friend on the other side of the aisle has the gall to criticize Republicans for not having a balanced budget yet. I would like to ask them where is their balanced budget.

The President knows how difficult it is to produce a balanced budget. In fact he could not do it. There are no tough decisions in President Clinton's proposal, and in fact he inflates the debt by $1.2 trillion by 2002. His spending cuts would not occur until he leaves office, his tax cuts are temporary. The Republican Congress has been trying to negotiate a real balanced budget, and we will do that.

Mr. Speaker, I yield 1 minute to the gentleman from Utah [Mr. COOK].

Mr. COOK. Mr. Speaker, I rise in strong support of House Resolution 109 sponsored by my friend and colleague from Pennsylvania. Although Americans feel the sting of their tax burden each and every day, today, April 15, tax day, we realize just how much the Government takes from our hard-earned paychecks.

As a taxpayer, I understand the frustration with Government taking so much of our hard-earned money. However, the real tragedy is how our complicated tax system is dragging down the American economy.

Our tax system punishes those who work, save and invest, yet benefits the wealthy and special interests who have the legal and lobbying power to manipulate the tax code for their own self-interest.

Meanwhile, the average American will spend more time working to pay taxes than working to pay for housing, food, and clothing combined. Congress must pass tax relief so Americans are able to keep more of what they earn and simplify the tax code to ensure fairness.

Mr. MATSUI. Mr. Speaker, I yield such time as the he may consume to the gentleman from California [Mr. STARK].

Mr. STARK. Mr. Speaker, it would be difficult today to suggest that American families in general do not deserve tax relief, and those who pay taxes, mostly the middle and lower income working people, certainly feel that it is a burden and they are going to feel it as they run around trying to find the money today to pay their taxes.

It is a fact that our taxes are lower, our Federal income tax, than any other developed nation in the world. It is also a fact that it is probably more unfairly distributed, with the very wealthy in this country paying nowhere near their fair share of the burden of supporting this country, which goes, interestingly enough, disproportionately to benefit the rich, who pay the least.

Now, if in fact there is some relief, perhaps what it ought to be is relief from the unfair structure which has allowed corporations to escape paying much, if any, tax, which has allowed the very rich in this country to escape from paying much, if any, tax, and the taxes go into a system which now leaves us with 10 million uninsured children, 43 million uninsured Americans without health care insurance.

We are the only developed nation in the world that treats our people in the health care system so poorly. Yet we have a low tax system, and it is disproportionately the low-income people who are uninsured and whose children are uninsured. So relief is in the eye of the beholder.

While I think we will all be voting ''yes'' to provide tax relief to the Americans, I think the Americans watching our actions will have different reactions. Those who do not pay any tax and are very rich would like relief from the fear that we might make them do the right thing. Those who are very poor and do not have health insurance for their children or do not have a decent place to live or do not have the prospect of being able to send their children to college might hope that we will do the right thing and let the tax code be a vehicle for sharing some of the largesse in this Nation.

So as we think about tax day, I hope we will think about the fairness of the code, how it could strengthen our country by allowing everyone in this country to share in its munificence and indeed support tax relief, but define it a bit more broadly and define it so that every American can participate and enjoy the bounties of this country.

□ 1315

Mr. PITTS. Mr. Speaker, I yield myself 15 seconds.

Mr. Speaker, the gentleman on the other side has stated that this is about tax relief for corporations. This resolution is about American families, not corporations. We could not do anything really more worthy on the day that we pay taxes in the people's House than to discuss tax relief for American families.

Mr. Speaker, I yield 4 minutes to the gentleman from Missouri [Mr. HULSHOF].

Mr. HULSHOF. Mr. Speaker, for most Americans, the point of least favorable contact between them and Washington occurs today, in fact tonight, and probably up until the midnight deadline when Americans will be delivering their tax returns to the local Post Office. It is during this period of time that Americans are painfully reminded that they work too hard for Washington to take so much of their money away.

The struggle to not only pay, but to file our taxes is a burden, and not only are our taxes too high, but our tax system is too complex.

I am happy to serve with the two distinguished gentlemen from California on the Committee on Ways and Means. I am one of the few on the tax-writing committee that actually muddles through my tax forms every year without the benefit or assistance of accountants and tax lawyers. We have to do better than the current bureaucratic nightmare of 480 IRS tax forms and 17,000 pages of IRS laws and regulations.

Mr. Speaker, I have a copy of the Gettysburg Address, 267 words in this document. The Declaration of Independence talked about the principle of no taxation without representation, 1,322 words in this document. And then we come, Mr. Speaker, to our Tax Code. Nearly 1 million words in this Tax Code, not counting the forms that tell us how to deal with this very complex code.

Although it is difficult to believe, I think the gentleman from Pennsylvania [Mr. PITTS] pointed out very accurately that a recent study shows that the average American family does pay more on taxes than they spend on food, clothing, and shelter combined.

When we turn on a light, we pay a tax. If we pursue the American dream and we are able to own a home, we pay property tax. When we drive our child to school, we pay a gas tax. When we buy groceries at the market, we pay a sales tax. Perhaps the cruelest tax of all is that when we die and pass on our legacy to descendents, our family pays a death tax, and that of course not counting the payroll tax and income taxes that we are saddled with.

It used to be that the largest investment that most families made was in their home. Now it is paying the tax bill. Back in the 1950's, taxes took just a fraction of our family incomes. Today, almost half of what we earn goes to the Government in some form or another, one-half. In too many families, one parent is working to put food

on the table, while the other is working to pay for the Washington bureaucracy, and Mr. Speaker, I believe this has to stop.

I believe we need to demand relief from an unfair tax burden. That is why I support my colleague from Pennsylvania, [Mr. PITTS], in supporting the tax freedom resolution, which calls upon this body and the President to enact permanent tax relief for American families.

Mr. Speaker, here in Washington many politicians forget that the taxes that we impose have to be paid by real people who struggle to pay their bills and to make ends meet. My friend from California talks about the revenue loss. Well, Washington's loss is American families' gain. It is my goal to end this tax trap. It is my goal to help Americans earn more of their money and keep more of what they earn so they can do more for themselves, for their families and for their communities.

Mr. MATSUI. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the gentleman from Missouri has the copy of the code there, and I will not ask, because I do not want to get involved in a rhetorical debate, but I would only point out to him that this resolution does not change one word, it does not eliminate one page in that document. That is just what we are trying to bring up today. We are not trying to say people are not entitled to tax relief.

We are all going to be voting for the prior bill that is antibrowsing legislation. I was the originator, along with the gentlewoman from Connecticut [Mrs. JOHNSON], last year on the Taxpayers' Bill of Rights, which gave significant protections to taxpayers, and we intend to do it again this year or 1998. So we want to make substantive changes and actually do some of the things the gentleman suggested. However, this resolution does not do anything to that big Tax Code there, nor does it reduce it one word nor one page.

I might just finally conclude by making another observation. The reason I raised those numbers, $579 billion, was not to suggest that it should not go back to the American public. It is just that if we want to balance the budget, we have to come up with other spending cuts or revenue offsets in order to make up the difference, and then we have to ask ourselves, should it be Social Security? In other words, should we cut Social Security from seniors? Should we cut Medicare from senior citizens? Shall we cut Medicaid again and again and take money away from children? These are the issues we have to discuss.

The reason we raise these numbers is not to create problems, but it is merely to point out that we have to make the tough decisions, and a paper like this does not do it. This is really a matter for a special order; it should not be part of a legislative process. I do not know why we even raise this issue today. As I said, no one is going to vote against it, because it is noncontroversial, it is kind of harmless.

Mr. Speaker, I reserve the balance of my time.

Mr. PITTS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, again the minority simply does not understand the intent of House Resolution 109. Since I have been a Member of the House of Representatives, the Democrats have not had an opportunity to go on record officially in a vote and support tax relief. We have had this debate going on for a couple of months. They have endorsed a budget that is out of balance, that has raised taxes, that would raise taxes, that would increase welfare spending.

Mr. Speaker, this resolution speaks in a clear, unequivocal voice: We will have tax relief this year. It will be permanent, not temporary. It will be part of our budget. It will be for the American family.

Mr. Speaker, I yield 2 minutes to the gentleman from Mississippi [Mr. PICKERING].

Mr. PICKERING. Mr. Speaker, today, I rise in support of this resolution for my family, which for most of my life operated a dairy farm.

There is a Greek proverb which has special meaning to me. It says, ''Milk the cow, but do not pull off the udder.'' On this day, April 15, which for most people is the day of infamy, they feel they have been pulled and stretched for too long, way too long.

Let me give my colleagues two examples in my district of individuals and families that are affected by the current tax burden. Chester Thigpen, 85 years old. He has four children. On his first day of labor, in 1918, he earned 35 cents. From that first day of work he built up a tree farm, for which he is proud. He is the first African-American to earn the honor of Mississippi and the National Tree Farmer of the Year Award.

He wants to leave that legacy, that farm, to his four children, but our Government wants to confiscate it. Now, is that fair? Is that not double taxation after a lifetime of earning and paying taxes? From his grave they will tax him. Is that not taxation without representation? We need to act now to provide reform so that families can leave their legacy and their small farms and businesses to their children.

Another example: Bobby and June Pickle. They have two small children in Pearl, MS. After the birth of their first child, June Pickle wanted to stay home with her children, but they soon discovered that the tax bill was too high and that she must go back to work. Does she have the freedom to stay at home with her children? Is that fair?

Mr. Speaker, we must act now to give families a tax credit, $500 per child, that can give people and families back some of the freedom that they have lost and some of their hard-earned wages.

Mr. PITTS. Mr. Speaker, I yield 2½ minutes to the gentleman from New Jersey [Mr. PAPPAS].

Mr. PAPPAS. Mr. Speaker, I want to thank my friend and colleague from Pennsylvania for the chance to speak on this very timely resolution.

It is important that today, a day in which many Americans are rushing to finish the complex and burdensome tax forms of the IRS, that we, the 105th Congress, reaffirm our commitment to provide the American people with tax relief.

Is there a Member of Congress who can honestly say the people in his or her district do not think that they pay enough in taxes? I know that the people of central New Jersey tell me every week when I am home that they pay too much in taxes.

Week in and week out, Members of this body introduce legislation that is aimed at improving the quality of life for the American people, but what could be more basic than tax relief? After all, it is not our money, it is their money. It is money that they could use to put toward their children's education, to buy dinner for their family, to buy a new car, to take a vacation. We are constantly discussing issues that are aimed at helping families, but the single greatest thing that they could possibly do is to let them keep more of what is rightfully theirs.

Families in America are struggling. Mothers and fathers are sometimes working two jobs just to pay their tax bills. How can we expect American families, parents to spend more time together, more time with their kids to monitor what they are watching on TV or looking at what they are viewing on the Internet when they must work harder and longer just to pay the Federal Government. The time that is spent paying the tax bill and filling out the tax forms is time that could be better spent.

In our country, virtually everything that we do, buy, produce, or interact with is taxed. Today, the average American family pays 19 percent of its annual income in Federal taxes. It was just reported yesterday that Americans will work until May 9 of this year just to pay their taxes, and if we look at this chart, it very graphically points out over 4 months of the year is spent paying Uncle Sam. That means that people will spend more time on their taxes than they will for housing, food, and clothing combined.

If we in this Congress on both sides of the aisle are really committed to improving the quality of lives of the people in our country, then let us pass meaningful tax relief and demonstrate that by supporting this resolution.

Mr. MATSUI. Mr. Speaker, I yield myself such time as I may consume.

I might just point out again, this resolution is one we should all support, since it is really harmless. But it basically says that the House of Representatives should urge ourselves to work for permanent tax relief for the American public. I have no objections to

urging ourselves to work for permanent tax relief for the American public.

Mr. Speaker, I yield back the balance of my time.

Mr. PITTS. Mr. Speaker, I yield 3 minutes to the gentleman from Texas [Mr. DELAY], the distinguished majority leader.

Mr. DELAY. Mr. Speaker, I rise in support of this resolution that expresses the sense of Congress that American families deserve tax relief, and I think it is very important to have such a resolution as this on this particular day.

I want to congratulate my colleague, the gentleman from Pennsylvania [Mr. PITTS], for his efforts in bringing this resolution to the floor and highlighting an issue that is very near and dear to my heart.

□ 1330

And we are very fortunate to have a man like the gentleman from Pennsylvania, Mr. JOE PITTS, here in this House coming from a long history in Pennsylvania of doing what is right for working families in Pennsylvania. Now he is working on what to do right for American families.

Today working families across this Nation are getting ready to pay their taxes after spending hours upon hours figuring out our complicated tax system. Many do this chore with the knowledge that taxes are an inevitable part of the process, like death.

While taxes may be a necessary evil, the current tax system is a national disgrace. In fact, the Government takes more than 50 percent of the average working family's paycheck through costs of taxes and regulations.

That means that 50 cents out of every hard-earned dollar that the American family makes today goes to the Government. No wonder it takes one parent to work for the Government while the other parent works for the family.

It also means that a single parent must work twice as hard to support the Government and his or her children. Now, when mothers and fathers work more to support their government than they do to support their children, I say that this system has gone awry.

We want to change the system to allow families to keep more of what they earn to support their children. Now, some say that it takes a village to raise a child, while I say that it takes a village idiot to raise taxes on working families.

Mr. Speaker, we need to cut taxes for working families but we are running into opposition, and he resides at the other end of Pennsylvania Avenue. President Clinton talks a good game but his actions prove that he is against family tax relief.

Last year he introduced other legislation that would have given working families immediate tax relief; and this year he wants to increase taxes, increase taxes by $80 billion to pay for more wasteful Washington spending. Are families not taxed enough already?

So I just urge my colleagues to join with me and send the President a message, the American family deserves a tax break.

Mr. PITTS. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas [Mr. ARCHER] that the House suspend the rules and agree to the resolution, House Resolution 109.

The question was taken.

Mr. PITTS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 5 of rule I and the Chair's prior announcement, further proceedings on this motion will be postponed.

REMOVAL OF NAME AND ADDITION OF NAME OF MEMBER AS COSPONSOR OF H.R. 1200

Mr. MCDERMOTT. Mr. Speaker, I ask unanimous consent to remove the gentleman from Oklahoma, Mr. J.C. WATTS, as a cosponsor of H.R. 1200 and to add the name of the gentleman from North Carolina, Mr. MEL WATT, to the bill. I inadvertently got the wrong name.

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

There was no objection.

EXTENDING TERM OF APPOINTMENT OF CERTAIN MEMBERS OF PROSPECTIVE PAYMENT ASSESSMENT COMMISSION AND PHYSICIAN PAYMENT REVIEW COMMISSION

Mr. THOMAS. Mr. Speaker, I move to suspend the rules and pass the bill, H.R. 1001, to extend the term of appointment of certain members of the Prospective Payment Assessment Commission and the Physician Payment Review Commission.

The Clerk read as follows:

H.R. 1001

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXTENSION OF TERM OF APPOINTMENT OF CERTAIN MEMBERS OF THE PROSPECTIVE PAYMENT ASSESSMENT COMMISSION AND THE PHYSICIAN PAYMENT REVIEW COMMISSION.

In the case of an individual who is appointed as a member of the Prospective Payment Assessment Commission or of the Physician Payment Review Commission and whose term of appointment would otherwise expire during 1997, such terms of appointment is hereby extended to expire as of May 1, 1998.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California [Mr. THOMAS] and the gentleman from California [Mr. STARK] each will control 20 minutes.

The Chair recognizes the gentleman from California [Mr. THOMAS].

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 1001. It is the bill to extend the term of appointment of certain members of the Prospective Payment Assessment Commission and the Physician Payment Review Commission. This is a noncontroversial bill; nevertheless, it is a necessary one because it is needed to ensure the continued operation of these two commissions.

H.R. 1001 was introduced by myself and the chairman of the Subcommittee on Health and the Environment of the Committee on Commerce, the gentleman from Florida [Mr. BILIRAKIS]. The bill was reported by both the Ways and Means Health Subcommittee and the full Committee on Ways and Means by a voice vote without amendment.

Under current law the appointment of, we call it the PROPAC and PHYSPRC, the Prospective Payment Assessment Commission and the Physician Payment Review Commission, membership is made by the Director of the Office of Technology Assessment.

However, because Congress has closed the OTA, there is no one to make these appointments. This bill would extend the members' terms which expire this year. It will provide the committees of jurisdiction time to consider the future structure of the two commissions in order to develop legislation that would first, reauthorize their activities, and second, put in place a structure for determining a membership appointment.

Mr. Speaker, this measure received, as I said, the unanimous support of the Subcommittee on Health and the Environment and the full committee. I urge my colleagues to join me in support of this noncontroversial but much-needed piece of legislation.

Mr. STARK. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the gentleman from California has described the bill well and accurately. There is no controversy, or, that I know of, any opposition to it. It is supported on our side. I urge its adoption.

Mr. Speaker, I yield back the balance of my time.

GENERAL LEAVE

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 1001.

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

There was no objection.

Mr. THOMAS. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California [Mr. THOMAS] that the House suspend the rules and pass the bill, H.R. 1001.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.