The IRS code punishes you for earning income, punishes you for saving money, punishes you for investing money, punishes you for leaving money to your children, whether you are alive or in death, through inheritance taxes, punishes you when you buy anything made in America, because everything made in America carries an IRS tax on it of about 14 to 15 percent, and rewards you only for doing one thing, for buying foreign products.

What kind of a Tax Code is that? I suggest that a Tax Code replacing the income tax that would once and for all put an end to inheritance taxes, put an end to taxes on investments and earnings and income and replace it with a simple one-time tax on consumption of both foreign and domestic products, equalizing for the first time since 1913 the taxes on foreign products with American products, is the right way to go.

We will begin this debate historically in Boston Harbor. My colleague and friend, who I am pleased to yield to at this time, DAN SCHAEFER, and I will be leading the charge.

Mr. Speaker, I yield to the gentleman from Colorado [Mr. DAN SCHAEFER].

Mr. DAN SCHAEFER of Colorado. Mr. Speaker, I thank the gentleman very much for yielding to me.

I went back into the 1913 Tax Code and, as the gentleman from Louisiana [Mr. TAUZIN] knows, we pulled that out. That was the first time that we really had an income tax where you had to file. It was three pages. One was your withholding. One was your deductions, and the other was how you paid your taxes.

Now, as people will see when we go to Boston Harbor, we have better than 8,000 pages of Tax Codes, regulations, rules, laws, et cetera, that if you take your taxes to 10 or 15 different CPA's, they will all come out with a new number on what you owe the Federal Government or what you are going to get back. I think it is time that we finally have decided that this is wrong for the American people.

One of the most intrusive taxes that we have is the inheritance tax. We are planning to get rid of inheritance taxes, capital gains taxes, gift taxes, all excise taxes, unless they are tied to a trust fund, and replace it with a very simple consumption tax.

A NATIONAL CONSUMPTION TAX

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado, Mr. DAN SCHAEFER, is recognized for 5 minutes.

Mr. DAN SCHAEFER of Colorado. Mr. Speaker, it is very difficult to try and go through this entire subject matter over just a period of 5 minutes. I am going to yield shortly to the gentleman from Louisiana.

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I can recall that the 1986 tax bill was first started as a flat tax. Now, a flat tax, if we adhere to it, is better than what we have but it is not the final answer.

Why do we not take away the power of taxation from the Federal Government and from Congress and give it to the American people and let them decide on how they are going to pay their taxation? I think this is the correct way to go and the right way to go.

That flat tax, started back in 1985, turned out to be a Christmas tree by 1986, in which we passed that final bill, which I was very, very proud to have voted against.

Mr. Speaker, I yield to the gentleman from Louisiana.

Mr. TAUZIN. Mr. Speaker, I thank the gentleman for yielding, and I think it will surprise the American public to learn that since 1986, when we adopted in this Congress tax simplification, a flatter tax base, that not only have the rates now continued to go up, we have five different rates today again, but since 1986 this Congress has made 4,000 individual changes in the Tax Code. It just does not stop. Flat taxes become fat taxes.

We are suggesting it is time to get rid of the entire income Tax Code and go to a simple retail sales tax, and we are asking sons and daughters of liberty to join us in Boston Harbor, not only Members of this Congress but citizens of this country, to come meet us in Boston Harbor on April 15 and join us in the beginning of this great national debate. I thank the gentleman for yielding.

Mr. DAN SCHAEFER of Colorado. Mr. Speaker, I thank the gentleman very much, and he has been an instrumental part in this whole debate.

And as we move on, if we go to the American people and we say to them in town meetings, or any kind of a meeting, that we want to abolish the IRS, we want to take the IRS and eliminate it and to transfer over the power of taxation to them, the American people in this country, they love it. And they should love it because we are eliminating April 15. We are eliminating keeping all those records and receipts and everything else that we have to do to try to substantiate the fact that we are following the law.

Mr. TAUZIN. Mr. Speaker, if the gentleman will continue to yield, I think it is important to point out that the IRS is the only agency of the Federal Government where we are guilty until we prove our innocence. We can get a better deal in Federal Court after indictment than we can before the IRS.

It is time for us to consider whether this agency, this structure of taxation, this agency that has such power over our lives ought to be abolished in favor of a simple sales tax collection system where we decide how much taxes we pay by deciding how much we spend or how much instead that we save and invest in our society and in American jobs.

Mr. DAN SCHAEFER of Colorado. Reclaiming my time, Mr. Speaker, I would just say that the people have to understand, and the one thing that the gentleman from Louisiana and I have been doing is being on numerous talk shows, radio shows, TV shows over the last year, and the one thing I always say to the American public, to our listeners, is they should just imagine their last paycheck and think about the amount of money that the Federal Government withheld and that they can now put that in their pocket. They can save it, they can consume with it or whatever they wish. That is the key.

We are taking this power of taxation away from the Federal Government and giving it to the American people.

Mr. TAUZIN. I think our time is about up, Mr. Speaker, and I simply wanted, in the short time we have left, to again invite Americans to begin this debate. The debate will be whether to keep the current system, with all its problems, with all its costs. It costs American citizens $4 for every dollar they send to the Federal Government in taxes. Do we keep this awful system that taxes Americans twice, three times, and four times on the same money; that only taxes American products and jobs and not foreign products. Do we want to keep this system or do we want to go to a flat tax system, which is a better alternative or, better yet, pull this system out by its roots and replace it with a simple straightforward sales tax, that taxes for the first time foreign products and American products on the same basis and taxes American income only once, when you spend money, not when you earn it.

If that national debate is not worth having, then I will be greatly surprised. Join us on April 15 as we begin this debate in this historic reenactment of the Boston Tea Party, when we will dump the U.S. Tax Code into that harbor as new sons and daughters of liberty who believe that liberty and freedom is so important in this country that we ought never to surrender it to an agency where we are guilty until we prove ourselves innocent. That is so un-American. Join us in this national debate.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. STEARNS). The Chair would remind all Members that they should address their remarks to the Chair.

JUDICIAL ACTIVISM

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida [Mr. SCARBOROUGH] is recognized for 5 minutes.

Mr. SCARBOROUGH. Mr. Speaker, I want to briefly talk on the subject of judicial activism. This was talked about a few minutes ago by the majority whip.

I have to say that it personally hits home in what I have been reading lately about the threats of judicial activism. I have been teaching my 9-year-old about democracy. We have been going through the history of the Greeks and the Romans and also the British Empire and America, and I have been trying to explain to him about the concept of democracy.

It is always interesting to have a 9-year-old asking basic questions like, ''Daddy, what is democracy?'' I struggled with it, but in the end, I told him it is where the people decide how they are going to be governed; where the people make the decisions instead of the kings. I tried to break it down that way, as simply as possible; that it is not the kings, it is not the monarchs, it is not the elitist rulers that rule America, but that the people rule America.

I read and was comforted greatly by a decision that came down in California a couple of days ago that addressed judicial activism, where the people were actually allowed to decide how the government was going to be run instead of one elitist judge. I will give my colleagues a little background.

The California people decided that they did not want Americans to be judged on the color of their skin or whether they were a man or a woman but, instead, wanted people to be judged and hired based on the content of their character. So they passed a civil rights initiative. Five million Californians went out and voted on this measure and decided that they wanted to get rid of race-based hiring preferences.

Well, despite the fact that five million people voted in California on this issue, a single judge, with a stroke of the pen, was able to nullify the will of five million voters. Five million Californians. Five million Americans.

Now, that would be hard to explain to my son how we have a single judge making decisions for five million people instead of having the people make the decisions themselves. So I was very pleased yesterday when I saw that a three-judge panel actually overturned that single judicial activist judge and talked about how it was inherently undemocratic that the will of five million people could be erased with a single stroke of one judge's pen.

I certainly support the three-judge panel, and I just want to say to my fellow Members here, and others, Mr. Speaker, that it is important for us to start asking some very tough questions about these activist judges that believe they can thwart the will of Americans and democracy and just be a judicial activist.

What we have to do is measure their rights as judges with the rights of us to be run by the will of the people, and also look at the separation of powers to see how judicial activism is threatening democracy.

The whip said he had been attacked for discussing judicial activism, and I have read a lot of things that were said about him. They were saying that, and we heard it, that it was undemocratic for somebody to talk about judicial activism this way; that it was a threat to democracy and that it was radical.

I would just ask the question: Who is the real radical? Who is the real radical? Do we call somebody a radical for questioning why judges are running America in some areas instead of the people; or is the real radical the single judge that with a stroke of his pen eliminates the will of five million registered voters?

I would say the real radical, the person who is the real threat to democracy, is that Federal judge who does not examine what the original intent of our Framers was when talking about the separation of power; the real radical is that single judge who decides that he or she is going to ignore the overwhelming will of the American people and, instead, legislate from the bench.

It is very dangerous. It has been dangerous for 30 years. It has led us to some very disturbing decisions across the land, and it is time that we just start asking basic simple questions about what do we do to once again take a measured approach in figuring out how to protect Americans from judicial activism and how to make sure that the genius of America and the genius of democracy and the genius of the separation of powers is preserved for the next century.

PROTECT AMERICA'S PATENT SYSTEM

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California [Mr. ROHRABACHER] is recognized for 5 minutes.

Mr. ROHRABACHER. Mr. Speaker, the last spokesman, one of our colleagues, the gentleman from Florida, [Mr. SCARBOROUGH] just mentioned protecting the genius of the United States of America. Well, next week the House, this House, the body of the House of Representatives, will vote on a bill that will determine America's basic law on technology for the 21st century.

In a quiet, almost stealth maneuver, major multinational corporations are trying to slide through this Congress legislation which will gut America's patent system. My colleagues heard me correctly. It will gut America's patent system.

America has had the strongest patent system in the world. That is why we have the strongest economy of the world and our people have enjoyed opportunities and freedom like no other people in the world. And it is now under attack. America has had this strong patent protection in place since the founding of our country. It is in our Constitution.

If this dismantling of America's patent protection proceeds, it will lead to an historic rip-off of America's technology. I say historic because it will lead to an end of America's preeminence in the arena of technology. And it has been this arena, as I say, that has secured us from foreign threats and permitted us the economic advancements that have given our people the strongest standard of living and the highest standard of living of any country of the world because our people, not just the elite, enjoy opportunity and freedom in America.

If they gut our patent system, it will destroy our ability to compete with those countries that have cheap labor because we now will be stripped of our technological advantage. It will also strip our defenders of their technological advantage.

This bill, H.R. 400, which I call the Steal American Technology Act, will be voted on in this body next week, but probably half of our Members do not even know it is coming up or know anything about it, yet they are being contacted by lobbyists. And unless the American people step forward and contact their Member of Congress and say vote against the H.R. 400, the Steal American Technologies Act, lobbyists from multinational corporations will have the say on the passage of this bill which will gut our patent system.

What does H.R. 400 do? It mandates, and hold on to your seat here, it mandates that every patent application, every inventor who applies for a patent, will have his patent published for the entire world to see even before the patent is issued. This means that every enemy of the United States, every competitor of our country, every Japanese and Chinese copycat will have every one of our technological secrets and be able to use it against us before our patents are issued to our own industries and our own inventors.

It also mandates a reexamination. It opens up the book to many different avenues that foreign corporations can challenge existing patents. Even those who own existing patents will be challenged.

Finally, it eliminates the Patent Office as part of our Government and resurrects it as a corporate entity. We have had a Patent Office as part of our Government since the founding of our country. Now they want to corporatize it, turn it into a corporation that will be able to receive gifts from other countries and other foreign and multinational corporations.

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Our patent examiners have worked so hard. So hard. There has never been a scandal among our patent examiners. Now by corporatizing the Patent Office, we are opening them up to all kinds of who knows what influences. These are people who make decisions that are worth billions and billions of dollars. They now will be opened up to outside influences.

This bill, H.R. 400, is a catastrophe. It will have a dramatic impact on our standard of living. I call it a Pearl Harbor in slow motion. This bill will be