TAX DAY

(Mr. SCHAFFER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SCHAFFER. Madam Speaker, today is April 15, tax day in America. Of course, April 15 is not a day liberals find too offensive. April 15 is a high holy day for all the social engineers, the central planners, and the big government liberals who worship at the altar of bureaucracy.

The fact is, Madam Speaker, for the tax takers, April 15 is a day of celebration, a time to muse on the possibilities of other peoples' money. It is happy land day for the Democrats. But for the taxpayers, April 15 is a day of reckoning, a day to see in black and white just what they get for their tax dollars.

Taxpayers and tax takers, few issues so define the two political parties, and signal the root of virtually all political issues in Congress. With each passing year the Democrat party becomes more liberal. The number of tax takers expands and the proportion of taxpayers drops.

Republicans would like to change this trend. Middle class taxpayers deserve some relief. If today is a day Americans celebrate, the Democrat party is for them. If today is a day they resent, the Republicans are on their side.

HOUSE AND SENATE SHOULD QUICKLY PASS FULL FUNDING FOR DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE

(Mrs. MALONEY of New York asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. MALONEY of New York. Madam Speaker, after the regrettably partisan fight that we witnessed here yesterday over the Census, I was tremendously pleased to read in the Washington Post this morning a statement by the chairman of the Subcommittee on the Census of the Committee on Government Reform and Oversight, the gentleman from Florida (Mr. DAN MILLER), where he stated that the Republican majority was not continuing with their plans to shut down the government.

Hopefully the House and Senate will move quickly to remove the uncertainty of all government agencies that were funded only to June 15 because of the Census dispute. Commerce, Justice, State were funded not for a full year, but only to June 15.

The leadership in both the House and Senate should move quickly to reassure the American public that the services provided by these agencies will continue for a full year by passing a full funding resolution.

□ 1030

REPUBLICANS HEAR AMERICA'S VOICES ON TAXES

(Mr. ARMEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ARMEY. Madam Speaker, today is April 15. Millions of Americans will finish their day today at around midnight, parked in front of a post office someplace, trying to make the final installment on the over $200 billion they will spend this year just complying with the Tax Code.

Yes, we have this annual 3½ months of torment that results in $200 billion worth of our money to comply with a Tax Code that extracts from us more money than what we spend on food, shelter, clothing and transportation combined.

That means we will, by midnight tonight, have completed spending the 5.4 billion man-hours this year on complying with the Tax Code, which is more time than this Nation will spend in the production of every car, truck and van produced in the United States.

No wonder the American people will go to bed tonight and say, ''Give us some relief. We certainly appreciate what you did in 1997 when we got an increased tax break for each of our children that shows up in this year's Tax Code''. But they will turn their eyes to Washington and say, ''Give us more relief. The tax burden is too much.''

We Republicans will do that again this year. They will appreciate that as we get that bill done, cutting taxes perhaps just a little more, hoping the President will sign it.

But even so, if we do that, the American people will say again next year, ''Give us more relief. Give us a Tax Code that is fair, flat, simple and easily complied with so that I can spend my Saturdays in March and April playing with the children rather than fighting with the tax man.''

That day will come, Mr. and Mrs. America. Hang on. We hear your voices. We hope they are heard at the White House as well.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF HOUSE RESOLUTION 124 AND H.R. 469

Mr. HASTINGS of Washington. Madam Speaker, I ask unanimous consent to remove my name as a cosponsor of H. Res. 124 and H.R. 469. My name was apparently added in error in place of the gentleman from Florida (Mr. HASTINGS).

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

There was no objection.

TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. HASTINGS of Washington. Madam Speaker, by direction of the Committee on Rules, I call up House Resolution 139 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 139

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 37) proposing an amendment to the Constitution of the United States with respect to tax limitations. The joint resolution shall be considered as read for amendment. The previous question shall be considered as ordered on the joint resolution and any amendment thereto to final passage without intervening motion except: (1) three hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) one motion to amend, if offered by the Minority Leader or his designee, which shall be considered as read and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

Mr. HASTINGS of Washington. Madam Speaker, for the purposes of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MOAKLEY), the distinguished ranking member from the Committee on Rules, 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. HASTINGS of Washington asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Washington. Madam Speaker, H. Res. 139 is a structured rule providing for consideration of House Joint Resolution 37, proposing an amendment to the Constitution of the United States with respect to tax limitation. The joint resolution shall be considered as read for amendment.

This rule provides for 3 hours of debate in the House equally divided and controlled by the chairman and ranking member of the Committee on the Judiciary.

The rule further provides for one motion to amend if offered by the minority leader or his designee, which shall be considered as read, and shall be separately debatable for 1 hour equally divided and controlled by a proponent and an opponent. Finally, the rule provides for one motion to recommit with or without instructions.

Madam Speaker, there is no more appropriate day than April 15 for the House to take up this proposed constitutional amendment. When it comes to taxes, this is the day of reckoning for tens of millions of America's families. Indeed, at this very moment, while we conduct this debate here in the Capitol, millions of our constituents are racing frantically against the clock to complete their taxes, struggling to make sense of an extraordinary complex Tax Code that has been amended more than 4,000 times just since the 1980s.

H.J. Res. 37, introduced by the gentleman from Texas (Mr. BARTON),

starts from this very basic premise: It should be harder, not easier, for government to forcibly take from its citizens ever larger shares of the fruits of their labor. Why? Because today the average American pays more in taxes than it does for food, clothing, shelter or transportation combined. For too long, the tax burden imposed by government has been going up, not down.

When I was younger, in the 1950s, a typical family with children sent $1 out of every $50 it earned to the Federal Government in taxes. Today that figure is $1 out of every $4. Unless things change, it will soon be $1 out of every $3.

In fact, Madam Speaker, when I visit high schools in my district in central Washington and speak to the senior class, nothing seems to get the students' attention like reminding them that as soon as they start working full time in 1 to 5 years, depending on where they go to college, government at all levels will take nearly 40 cents out of every dollar they earn.

Every single one of them, the best students and the worst, gets the message. Even those that are not going to go on to higher education or to some other college are smart enough to understand the frustration of working for 60 cents on the dollar. They are also smart enough to know that without some sort of meaningful restraint on Congress, taxes will only keep going up on them as they have on their parents and their grandparents.

The proposal of the gentleman from Texas (Mr. BARTON), the constitutional amendment, would not make it impossible to raise taxes. It would simply require that those proposing a net tax increase, a net tax increase, make a strong enough case to win the support of two-thirds of the House and two-thirds of the Senate. Nor would this proposal impede the passage of measures designed to raise some taxes while lowering others, as long as the combined effect of those changes do not result in an overall tax burden on the American people.

Madam Speaker, the polls may be somewhat ambiguous on whether the public supports tax cuts, but there is absolutely no confusion about where they stand on this proposal. An overwhelming majority of Americans are opposed to tax increases, and they clearly support the supermajority requirement of the gentleman from Texas (Mr. BARTON). I hope this Congress will, too.

Therefore, I strongly encourage my colleagues to support both this rule and the proposed constitutional amendments that we will be debating shortly.

Madam Speaker, I reserve the balance of my time.

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

Madam Speaker, I thank the gentleman from Washington (Mr. HASTINGS), my dear friend, for yielding me the customary half-hour.

Madam Speaker, amending the Constitution of the United States is a very serious matter. The constitutional framers thought constitutional amendments should not be entered into lightly. They believe that the Constitution should not meet their own political agenda, but endure and meet the needs of the United States of America for centuries to come.

But my Republican colleagues do not seem to share the same sentiment. Today's resolution uses the Constitution as a political prop. It puts more importance on evening news than on governing this country. That, Madam Speaker, is a shame.

For the fourth time in a row, my Republican colleagues are bringing to this Chamber a sham amendment to the Constitution. This year they did not even bother to have this bill heard in the Committee on the Judiciary. Would my colleagues believe that? Changing the Constitution on the floor of the House, without even bringing it to the Committee on the Judiciary for their initial approval. Instead, they are bringing it right here to the floor of the House to coincide with tax day and make a political point and be done with it.

Madam Speaker, they do not seem to be serious about passing this amendment because they did not even consider the very good suggestions by the gentleman from North Carolina (Mr. WATT) on ways to make this amendment actually work.

Madam Speaker, this is starting to look much more like a bad rerun than legislating. History shows my Republican colleagues are not even close to abiding by the rule they are proposing adding to our Constitution.

My colleagues may recall at the beginning of the 104th Congress, they changed the House rules to require a two-thirds majority for tax increases. Then they proceeded to waive that requirement every time it came up. Last Congress, they narrowed the rule to apply only to a very narrow definition of tax increases in order to make sure they did not have to follow it.

Madam Speaker, the amendment my colleagues are proposing today will require a supermajority to pass revenue-raising legislation. But the problem with the supermajority, Madam Speaker, it effectively turns control over to a small minority who can stop legislation, even legislation that the majority supports. In other words, one-third plus one on either of the House or Senate side could effectively hold up the entire country.

This has been a bad idea for a long, long time. James Madison in the first Federalist Papers said that, under a supermajority, the fundamental principle of free government would be reversed, there would be, no longer, the majority that would rule. The power would be transferred to the minority.

Since this amendment requires 290 votes to pass, today's bill looks a lot more like show-boating than legislating. Madam Speaker, the American people really deserve more than that.

This amendment will nearly destroy our ability to shore up Medicare and Social Security, which are headed for trouble in the very near future. It will lock in corporate welfare and tax breaks for the very rich at the expense of the middle- and lower-income people.

So, Madam Speaker, this so-called amendment is a gimmick and a bad one at that. But do not take just my word; look at the Washington Post this morning on the editorial page, headlined ''A Bad Tax Idea in Congress.''

Just to read the first paragraph: ''The House is scheduled to vote today on the constitutional amendment to require two-thirds votes for tax increases. The amendment is expected once again to fail, as it should. This is a show vote at tax time in which the sponsors invoke the Constitution as a stage prop to demonstrate their dislike for taxes.''

Madam Speaker, I urge my colleague to oppose the rule on this sham motion.

Madam Speaker, I reserve the balance of my time.

Mr. HASTINGS of Washington. Madam Speaker, I yield 6 minutes to the gentleman from Florida (Mr. SCARBOROUGH).

Mr. SCARBOROUGH. Madam Speaker, with due respect to the gentleman from Massachussetts (Mr. MOAKLEY), the very distinguished ranking member on the Committee on Rules, whom I have a great deal of respect for, I have to disagree with several things that he said.

First of all, we heard that this is nothing but an idea that would help Republicans gain political benefit. I have got to say this is not about Republicans. It is not to benefit Republicans. It is not a political prop. This is something that benefits all of the Americans that are across the country right now scrambling to get their taxes done by the end of the deadline today.

Of course, he did not mention that this was about taxes, the ability to stop big government liberals from raising taxes. Instead, he called it revenue-raising. Let us call it what it is. We are talking about increasing taxes.

As far as this being an idea that should not be brought up again because it has failed three times before and this is just rerun legislation, let me say to the distinguished gentleman that sometimes it takes the President and some of our friends on the left three or four times to get it right.

Remember, the President vetoed welfare reform three times. I am glad we kept bringing it up, because we had an idea that was right. We finally passed it over those three vetoes, and the welfare rolls have dipped to historic lows.

Another example is balancing the budget. I remember the President opposing it at least five or six times in speeches, balancing the budget back in 1995. In fact, the President said

balancing the budget would destroy the economy in 7 years. Those were his words. Of course, 4 years later, we find out that it was a darn good thing we kept fighting for it, because the economy is stronger today than ever before.

I think it is the same thing with this plan to make it harder for the President and to make it harder for people on the left to raise taxes on working Americans.

Now at the end of this decade I believe is a perfect time to pass this very important amendment because it has been in this decade that this Congress and the Presidents at the other end of Pennsylvania Avenue in the 1990s have raised taxes on Americans more than in any decade in this country's history.

□ 1045

As we go into the 21st century, I cannot think of any device that would assure Americans that are filing taxes today, and future Americans like my boys and like other people's children and grandchildren, I cannot think of another device taking us into the 21st century that will guarantee that this Congress will think long and hard before raising taxes on hard-working middle class Americans.

Now, I have to talk about a couple more things the gentleman brought up. He said that this legislation, this amendment, actually would hurt Medicare, it would hurt Social Security, and it would lock in tax breaks for the rich.

Well, I have heard that one before. I do not know of anything in this amendment that would guarantee help for tax cuts for the rich. Also, the suggestion that somehow stopping Congress from raising taxes again and again and again and again would destroy Social Security and Medicare is a nonstarter, unless we are here to say today that the only way we save Medicare and Social Security is by raising taxes on hard-working middle class Americans.

Now, as far as the President goes, though, and why the President, the administration, and conservative newspapers like The Washington Post, and, boy, I am shocked that the Washington Post editorial page is against something that actually makes government smaller, but the reason the President may not like this is because, let us face it, the President's recent statements on tax increases show that he is not a fan of the hard-working Americans that are paying taxes. This is what Bill Clinton said on January 20, 1999, while he was up in Buffalo. He said, ''We could give you the budget surplus back to you in tax cuts and hope you spend it right.'' But we cannot because, in the end, the Federal Government knows how to spend the American people's money better than they know, according to the President.

He also said, and this was when the President decided to get feisty, he said on February 17, 1999, ''Fifteen years from now, if Congress wants to give more tax relief, let them do it.'' Well, is that not grand of our Commander-in-Chief, to say that maybe 15 years from now hard-working middle class Americans may deserve a tax cut.

We do not need it in 15 years, we need tax relief now. And we do not need to protect the American people from an onslaught of another decade of unprecedented tax increases, we need to protect them today. And this is an amendment whose time has come.

I do not care if liberals and big government types have opposed this taxpayer protection in the past, just like I do not care that they opposed welfare reform three times before finally passing it; like I do not care that they opposed the balanced budget five times before passing it. Now is the time to pass this to protect hard-working middle class Americans. The American taxpayer just cannot stand another 10 years of tax increases like they have had to in the past 10 years.

Mr. MOAKLEY. Madam Speaker, I yield 4 minutes to the gentleman from Virginia (Mr. SCOTT).

Mr. SCOTT. Madam Speaker, I thank the gentleman for yielding me this time, and I rise in opposition to the rule and the constitutional amendment it brings to the floor.

Madam Speaker, as the gentleman from Massachusetts pointed out, we have had no hearings on the current bill. If we had had hearings, the first thing that would have been exposed is the fact that we can continue raising spending with a simple majority vote, but to pay for that additional spending would require two-thirds in both the House and the Senate.

It also points out we could pass a corporate loophole with a simple majority, but to close the corporate loophole would take a two-thirds vote in the House and the Senate.

In fact, if we find ourselves in a budget crunch where we needed to cut or find additional revenues, it would take a two-thirds vote to close a corporate loophole but only a simple majority to cut Social Security or Medicare.

We did have hearings on this proposal last year and we heard from many witnesses, Democratic and Republican, who found troubles with many provisions. In fact, former Office of Management and Budget director Jim Miller, who supported the amendment, said that some of the provisions were in fact, and I quote, silly.

For example, there is a provision that says it does not apply to provisions that raise revenues by a de minimis amount. What is de minimis? Well, one provision said if it is one-tenth of 1 percent of the total revenues, that would be de minimis. But in a trillion dollar budget, one-tenth of 1 percent is a billion dollars. We have heard jokes about a billion here and a billion there, but we do not want courts to decide whether or not that is de minimis and whether two-thirds is required.

The ranking member of the Subcommittee on the Constitution, the gentleman from North Carolina (Mr. WATT), also had an amendment that suggested that courts should not be able to intervene. They should only make a declaratory judgment as to whether we are in compliance or not, otherwise we will find that the courts are deciding whether the tax laws are valid or whether or not we were in compliance with the law.

This amendment was not allowed under the rule. The Committee on Rules did not want to consider improvements to the proposal. So in its present form, the courts will decide whether or not we require a two-thirds vote. This rule allows no amendments, it limits debate, it provides for the consideration of a constitutional amendment for which we held no hearings, and it will mire us in a morass of confusion and litigation over the meanings of its terms.

Amending the Constitution is serious business. It should not be conducted haphazardly and it should not be part of an April 15 charade. I, therefore, urge my colleagues to vote ''no'' on the rule and ''no'' on H. J. Res. 37.

Mr. HASTINGS of Washington. Madam Speaker, I yield 3 minutes to the gentleman from New York (Mr. FOSSELLA).

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

Mr. FOSSELLA. Madam Speaker, I thank the gentleman for yielding me this time, and I rise in support of the resolution.

I think the underlying issue right now is worthy of a debate, and as the gentleman from Florida (Mr. SCARBOROUGH) and the gentleman from Washington (Mr. HASTINGS) have indicated, is there not a better day than tax day? I know right now there are people across this country, including my hometown of Brooklyn and Staten Island, who are writing a check to the Federal Government. They are working hard all year for the painful experience of writing a check.

While there are those of us who are advocating tax relief for the American people, this does not even talk about that. We are talking about when a bill comes before the House of Representatives that would raise taxes, that we need more than a simple majority to do so. If a bill comes before the House now, we need about 218 Members to pass the legislation. This would raise that amount to 290.

Therefore, if we still have 150 Members of Congress who believe that a tax increase is necessary, the legislation will pass. It is very simple. It is not complicated. And it allows those who believe that the American people are not overtaxed or believe that they deserve a tax increase or they believe that economic growth is best left here in Washington and not back home across America, with the freedom and the liberty and the opportunity for Americans to spend their hard-earned money as they see fit, if there are still

150 Members who believe that a tax increase is necessary, they can do so under this legislation.

I know there are those who want to make it very, very complicated and talk about esoteric things, but to me, I enjoy going back home and asking the average family who are working so hard, some 6 or 7 days a week, both husband and wife working, sometimes one spouse working just to pay the taxes, and asking them if they want $1,000 back or $1,500 back of their hard-earned money so they can invest in education or buy a new car, put it in the house, and see what their response is. The response I get when I ask that question is an overwhelming ''yes''.

But that is tax relief. This legislation deals with tax increases. If there are those who are committed to raising taxes on the American people, they have the opportunity with this legislation to vote ''yes''.

I would urge a ''yes'' vote on this resolution and a strong ''yes'' for the American people, the hard-working taxpayers of this country who have been the engine of economic growth for years. This will put a limitation on the way Congress spends their hard-earned money.

Mr. MOAKLEY. Madam Speaker, I yield 5 minutes to the gentlewoman from Texas (Ms. JACKSON-LEE).

(Ms. JACKSON-LEE of Texas asked and was given permission to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Madam Speaker, I thank the gentleman from Massachusetts for yielding me this time.

Let me, as a member of the Committee on the Judiciary, raise an initial concern that if we are to be guided by the will of the people, then we have certainly been misguided in this resolution.

I rise in opposition to H.J. Res. 37, both the rule and the underlying bill, and ask the question, if this is of such importance, why did it not go through the process for active and deliberative debate; going through the House Committee on the Judiciary for a determination as to its constitutional framework?

We have noted that, through the Constitution, we are a government ruled by the majority. Even in this body, as I stand as part of the minority party, we recognize that decisions have been made by a simple majority vote. That majority vote may be comprised of Democrats and Republicans but it is a simple majority.

I raise for consideration, Madam Speaker, the words of Judge Felix Frankfurter: ''Fragile as reason is and limited as law is as the institutionalized medium of reason, that's all we have standing between us and the tyranny of mere will and the cruelty of unbridled, undisciplined feeling.''

Albeit I attribute to my colleagues good intent, I believe that this legislation on April 15 is a feel-good piece of legislation. It gives those who are trying to impress the respective taxing organizations or anti-taxing organizations the opportunity to say, ''Look at us, we are voting against taxes on April 15.''

Well, Madam Speaker, I would venture to say that the American people have a broader view of what America is all about. They think it is about good education. They think it is about saving Social Security and Medicare. They think it is about rebuilding the crumbling schools, or the universal savings account announced yesterday that allows Americans to save money that will result in additional funds in retirement. They think it is about supporting the men and women who are sent off to wars, and particularly the terrible conflict in Kosovo. They do not want us trampling on the Constitution by requiring two-thirds so that one-third of individuals, filled with feeling and passion, can stop the wheels of government.

The economy is going well. Our American citizens are reasonable people. Tax relief is one thing, but this unbridled feeling about limiting the opportunity to engage in the responsibilities that we have in the United States Congress as representatives of the people is another. If we do not like taxes, we should vote against them, but we should not bridle the wheels of government by requiring a tyrannical minority to hold up the wheels of government.

I would simply add, Madam Speaker, that my concern as we go through this process is that we have not given this resolution the process that it should have had. It did not go through the Committee on the Judiciary, yet we are here on the floor. I would ask my colleagues to consider what they are doing.

The Constitution is a sacred document. The amending of the Constitution or provisions to amend it should be a sacred process. That is what we have been entrusted with by the people of the United States of America. I would be concerned that we do great damage to it today.

I would ask my colleagues who think tax relief is good, to put a good tax relief bill on the table. But if we pass this legislation, we will not be able to alter the Tax Code. We will be stifled by that because it may result in a de minimis, or above a de minimis increase in taxes, and therefore we will tell the American people, ''The heck with you, we can't give you Tax Code relief.''

This is a bad bill, a bad rule, and I ask my colleagues to vote this down. We should encourage all citizens to do what is right on tax day: file their taxes, get their returns in, get their refunds back, and realize that this government is working on behalf of the American people and working through its representatives in a fair and just way.

Ms. JACKSON-LEE of Texas. Madam Speaker, I rise to day in opposition to H.J. Res. 37, the Republican Tax Limitation Amendment. As you all know, this amendment seeks to require a two-thirds majority vote in each House to increase tax revenues by more than a ''de minimis'' amount, except in times of war or military conflict which pose a threat to national security.

I first object to this measure because it is completely ambiguous. If we are proposing to amend the longest standing document of civil liberty and freedom in the Western world, surely, we should be absolutely clear about what our intentions are. Already, we see that the courts struggle with interpretations of Constitution, and we cannot afford to have a Court wrongfully interpret this bill, especially if it is in a manner which will hamstring the Congress in its plain course of business.

Leaving the determination to Congress as to how we will define a ''de minimis'' increase is ultimately as arbitrary and meaningless as not having a standard at all. The fact of the matter is that this language will inevitably encourage years of exhaustive litigation about when this constitutional amendment should be invoked.

Do the authors of this bill intend that potential tax increases be evaluated by changes in percentages or by numerical amount? When do changes begin to exceed the ''de minimis'' standard included in this bill, is it over an annual period, a two-year period or a five-year period? Do fiscal changes that need to be done in order to properly administrate our Social Security and Medicare programs trigger this amendment? The plain answer is that nobody knows—not a comforting thought as we move forward on our legislative calendar.

Furthermore, the one exception in the bill in regards to the special circumstances that may arise during an armed military conflict are written too narrowly to be effective. Even in this drastic case, the tax limitation is only waived for a maximum of two years.

But most importantly, this constitutional amendment is contrary to the very spirit and purpose of the Constitution. This Nation was founded upon principles of majority rule, so why should we now sacrifice these sacred principles to encapsulate the level of the Federal Government's tax revenues? The whole purpose of the Connecticut and New Jersey Compromises that helped to form this great Congress over two centuries ago, was to allow the American people the opportunity to express their will through both locally and broadly elected representation that had their particular interests at hand.

But how can this process continue to take place when 146 members of this body could vote to defeat any new tax measure that is not a so-called ''de minimis'' change in current tax policy? Clearly, any initiative that would seek to give such an enormous amount of power to such a small minority is both imprudent and inappropriate. Surely in a body such as this, where we have few seats between us, we must respect the minority party, and their policies—but should we allow a minority of as diminutive a size as one-third to hold up the train of progress? I believe the answer is no.

I believe that this bill is a poorly written expression of a poorly conceived legislative initiative, and I urge all of my colleagues to vote it down, just like we have done over the last three years.

Mr. HASTINGS of Washington. Madam Speaker, how much time is remaining on each side?

The SPEAKER pro tempore (Mrs. EMERSON). The gentleman from Washington (Mr. HASTINGS) has 17 minutes remaining, and the gentleman from Massachusetts (Mr. MOAKLEY) has 18½ minutes remaining.

Mr. HASTINGS of Washington. Madam Speaker, I yield 5 minutes to the gentleman from Arizona (Mr. SHADEGG).

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

□ 1100

Mr. SHADEGG. Madam Speaker, I thank the gentleman for yielding me this time.

Madam Speaker, I want to begin by thanking the cosponsor of this legislation, the gentleman from Texas (Mr. BARTON). He has been a tireless champion for this cause.

But as this body knows, this is a bipartisan measure, and I also want to thank the gentleman from Texas (Mr. HALL) and the gentleman from Virginia (Mr. GOODE) from the other side for their support of this effort.

Just a moment ago I heard one of my colleagues on the other side call this a ''show boat'' measure. And just after that, I heard another one of my colleagues say, well, this is really not about doing the majority will of the American people.

I want to begin this debate by pointing out that 68 percent of all Americans approve of adopting this kind of amendment. And as my colleagues might expect, that support is stronger amongst Republicans than amongst Democrats. Indeed, 75 percent of Republicans polled across America favor a constitutional amendment making it necessary to have a two-thirds majority before we can raise taxes yet one more time.

But, very significantly, I want my colleagues on the other side of the aisle to hear this figure. And it is that 63 percent of all Democrats in America, in a recent poll on this issue, favored this amendment. This is not show-boating. This is substance, and it is doing what the American people want.

Today, this year, tax day, the Federal Government will take over 20 percent of this country's gross domestic product. Of everything we produce, the Federal Government will consume over 20 percent of it. That is the largest proportion of our production consumed by the Federal Government since World War II. And when combined with the highest, higher than ever, State and local taxes, it means the American people are paying taxes at the highest rate ever in the history of this country.

Indeed, it is now, I hope, well-known across America that, sadly, the average American pays more for taxes, spends more today on their tax bill, than they will in the entire year for food for their family, clothing for their family, shelter for their family, and transportation. Indeed, I think it is kind of interesting that studies show feudal serfs, who were identified as indentured servants, paid only 30 percent of their income to the lord.

It seems to me this trend of ever-bigger government is something we absolutely must stop. This is not a debate about cutting taxes. This is, however, a debate about making it somewhat harder to raise taxes yet one more time.

For the past 40 years, Madam Speaker, the size and scope of the Federal Government and its tax burden has grown. Year in and year out, in good economies and bad economies, it becomes bigger and bigger and bigger, and it consumes an ever-increasing share of a family's income. Indeed, in 1980, just a short 19 years ago, the average Federal tax burden was about $2,300. By 1995, it had more than doubled to almost $5,000.

Now, the original intent of the Founders was to place certain checks and balances under the Constitution. Sadly, Madam Speaker, those original checks and balances on the Federal Government, many of them have been eroded over time. The 10th Amendment has been tremendously weakened. The commerce clause of the Constitution has been read by the courts to be much more broad.

Indeed, this is a debate about placing some restriction on the power of the Federal Government, not to do what it is doing now, not to perform the important functions it is engaged in today, not to continue the programs we have identified. It is a debate about whether or not we ought to make it slightly more difficult, not impossible, to raise taxes, to increase the burden on the American people, yet one more time. And I suggest that the debate is simple and straightforward.

For those who believe there should be a broad consensus in this country for yet another tax increase, for an increase in the burden of the Federal Government on the American people, this is a simple vote, vote ''yes.'' For those who oppose this and think it should be easier to raise our taxes, vote ''no.'' I think the people will judge what we do.

For our friends who say this calls for the tyranny of the minority, I would point out to them that this country and our Constitution long ago established the principle that we protect minorities and minority rights time and time again in our Constitution and in our system of government and we should protect minority rights.

We, as a Nation, do not accept, indeed we reject, the notion of tyranny by the majority. And this measure simply says we can have tax tyranny by the majority if we allow taxes to go up and up and up. And it does not repeal tax. It does not decrease taxes. It simply says we should not make it easier, indeed we should make it marginally harder, to raise the tax burden on the American people yet one more time.

I urge my colleagues to support the rule and to support H.J. Res. 37.

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

Madam Speaker, if my friend from Arizona believes this is not a show boat or it is not a stage prop, I wish he would get out to the Washington Post and tell the editorial writer.

Mr. SHADEGG. Madam Speaker, will the gentleman yield?

Mr. MOAKLEY. I yield to the gentleman from Arizona.

Mr. SHADEGG. Madam Speaker, I listened to my colleague read the Washington Post editorial this morning, and I understand that the Washington Post thinks that this is a show boat. That is their opinion. They also say it is the view of the minority. The polling data that I have shows it is the view of 68 percent of Democrats in America and 75 percent of Republicans.

Mr. MOAKLEY. Madam Speaker, reclaiming my time, we have not seen their statement yet.

Madam Speaker, I yield 3 minutes to the gentleman from Oregon (Mr. DEFAZIO.)

Mr. DEFAZIO. Madam Speaker, I thank the gentleman for yielding me this time.

Let us just really go to the point here. This is special interest legislation. It has a name. It is the ''foreign corporate freeloader special interest tax loophole big contributor protection act.'' It is simply cloaked in helping average American families. But what they want to do is lock in place an incredibly unfair and complex tax system which favors the privileged and the wealthy.

A few examples: The Government Accounting Office says, over the last 6-year period they have numbers for 70 percent of the large foreign corporations operating in the United States that avoided all U.S. taxes despite their profits. They want to lock that system in place. They want to lock that system in place.

The Intel Corporation got a ruling that a large part of their income should be treated as income in Japan for tax purposes. Unfortunately, the United States of America has a treaty with Japan which says it has to be treated as American income. So guess what? The Intel Corporation paid no tax. They did not pay tax on that income.

Now, would not average Americans like to have that kind of a break, that kind of a loophole? They want to lock that unfair system in place.

And most recently it has come to light that the cruise ship industry operating in America, 95 percent of their passengers are American, is paying no income tax in this country because they are registered in countries like Liberia, where theoretically they would pay taxes if there was a government and if they levied taxes, but there is not and they do not.

The Republicans want to lock that system in place with this two-thirds requirement under the cynical guise of

giving suffering average Americans relief. They are in the majority. Why do they not pass legislation to give relief to average Americans? Why do they not take up a bill today, tomorrow, every day and send it to the President? They are not doing that.

This is special-interest legislation, plain and simple. This is just unbelievably cynical, my friends, unbelievably cynical. Average Americans are suffering under this system. They are paying more than their fair share, while foreign corporations, huge U.S. corporations, and immensely profitable, privately held businesses, like the cruise ship industry, pay not a dime for the services they use in this country. And with this two-thirds requirement, that would never change.

And beyond that, I guess I have got to wonder, since they are in the majority, who are they protecting us against? Are they protecting us against themselves? They control the House of Representatives. They will never bring a bill to the House to raise taxes on these special interests. But they want to be sure that they lock those loopholes, those special protections, those privileges in place for all time for their big campaign contributors.

Vote ''no'' on this cynical amendment.

Mr. HASTINGS of Washington. Madam Speaker, I yield 4 minutes to the gentleman from Texas (Mr. BARTON).

Mr. BARTON of Texas. Madam Speaker, I plead guilty. I raise my hand and I plead guilty. I want to make it more difficult to raise taxes on the American people. I am sorry, but that is the way I feel.

Let us just do a little basic math. Most of us took fractions back in elementary school. At least I did at Travis Elementary in Bryan, Texas. Which is the bigger fraction, one-half or two-thirds? When we run the math, we find out, at least in Ennis, Texas, and Travis Elementary in Bryan, Texas, that two-thirds is the bigger fraction by one-sixth.

Now, if we convert that one-sixth increase to 435 Members of the House of Representatives, it means it would make it more difficult to raise taxes by approximately 70 votes in the House of Representatives. I think that is a good thing, not a bad thing.

Now, to my good friend from Oregon (Mr. DEFAZIO), if he is still on the House floor, he may have already left, but if he is still on the House floor, I hope he understands that by the end of the day, American taxpayers will have paid to the U.S. Treasury $828 billion. $828 billion. If we add the Social Security taxes, which are over $300 billion, the American taxpayers will have paid over $1 trillion to the U.S. Treasury this year. $1 trillion. That is a thousand billion dollars.

How much is enough? Why not raise the bar? Why not go to two-thirds vote in the House and the Senate to raise taxes instead of the one-half?

Now, to my constitutional friends who say, why should we monkey with the Constitution, I answer, because we already have back in 1913 when we amended the Constitution to make the Federal income tax legal. Before that point we could not have a direct tax like an income tax. It was unconstitutional; 100 percent prohibition against an income tax until 1913.

How high has the marginal tax rate gone since 1913? It has gone up 4,000 percent. 4,000 percent.

So this debate today is very simple. Do my colleagues understand fractions? I assume my friends on the Democratic side understand fractions. Two-thirds is bigger than one-half. We would make it more difficult, not impossible, to raise taxes.

If they think that is a good thing, call their congressman, say, vote for the tax limitation amendment; help us get 290 votes to send it to the Senate; and then help the Senate get 67 votes to send it to the States; and then help the States get three-fourths of them to pass it and put it in the Constitution so that we make it a little bit tougher to raise taxes. That is what this vote is all about.

The rule that is before us is a good rule. It allows the Democrat minority, if they wish to, to amend it. We have had process debate on this before. It is time to vote it out today and send it to the Senate.

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

To my colleague that just spoke, I will tell him, we do understand fractions over here. In fact, we have 49 percent of the House and we only got 43 percent of the seats. So we know how those fractions work.

Madam Speaker, I yield 2 minutes to the gentleman from New York (Mr. HINCHEY).

Mr. HINCHEY. Madam Speaker, it seems to me that one of the hallmarks of this majority since they have resumed that responsibility in this House has been a clearer suspicion of democratic rule and a denial of democratic principles.

The first indication of that was in the campaign of 1994 when we heard so many of them talk about the need for term limits, not trusting the voters to make judgments about whether or not people should be elected to office. They wanted people to be restricted to the number of terms that they could run. Now they seem to have had a different attitude about that. Now that the time period has run out, many of them are reconsidering that whole business.

But now we have something new here, another denial of democracy, denial of majority rule. They want to create a circumstance whereby it takes two-thirds rather than a simple majority to pass an important measure, a tax measure, in the House of Representatives.

If we were to begin that process, obviously we would start down a road that is going to lead us to a place where we are going to be not a democracy but a plutocracy, a government run by a handful of people, a diminishing number of people, plutocratic rule. That seems to be the hallmark of the Republican majority in the House of Representatives.

We believe in democratic principles. We believe in the right of the majority. We believe in democratic rule and we believe in majority rule. And that is why our opposition to this rule and to this bill is so solid and so firm.

Let us not deny democracy and move toward plutocracy. Let us keep the democratic principles upon which this country is based and keep simple majority rule in order to pass important measures in this Congress.

Mr. HASTINGS of Washington. Madam Speaker, I yield 1 minute to the gentleman from Florida (Mr. SCARBOROUGH).

Mr. SCARBOROUGH. Madam Speaker, I would just like to say to the previous speaker, the gentleman from New York (Mr. HINCHEY) that we are not suspicious, as he said, of democratic rule and democratic principles. We are suspicious of Democrats ruling and of the Democratic Party's principles, who over the past 40 years have raised taxes time and time and time again on the American people.

Also, I find it very interesting that since the 1950s and 1960s, our friends on the left have been talking about the tyranny of the majority and how we must protect the American people against the tyranny of the majority and the will of the majority, and now all of a sudden they are embracing it as tightly as William Rehnquist.

So we are not suspicious of democratic rule and principle. We are suspicious of what would happen again if the Democrats controlled this Chamber. And that is what we are trying to protect American people against, raising taxes over and over again like they did in 1993.

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

If I may once again remind my Republican colleagues, at the beginning of the 104th Congress, they changed the House rule to require three-fifths of the majority for tax increases and then they waived that requirement each and every time it came up. If they cannot abide by House rules with the supermajority, how are they going to abide by changing the Constitution?

Madam Speaker, I yield 2 minutes to the gentleman from California (Mr. STARK).

Mr. STARK. Madam Speaker, I am confused by this. It does tend to imbalance things.

I am not so sure that if they had a two-thirds majority to cut taxes along with the two-thirds majority to raise it that I would not go along with them. I am not so sure that if they had a two-thirds majority to increase defense spending, I would not go along with

them. I am not so sure if they had a two-thirds majority to cut payments to children, to cut Medicare, to cut benefits for the poor and the disabled that I would not go along with them.

Because those right-wing, radical Republicans, with their majority, have been doing just that. They have been cutting money for education. They have been cutting money for health care. They have been cutting money for the impoverished. And all they want to do is give a big tax cut to the 2 or 3 percent richest people in the country for which they do not have the votes.

And so they are stacking the deck. It is wrong. It is a way, in the case of Medicare, to see that we disband Medicare, to let it wither on the vine, as their former Speaker, a couple of iterations ago, decided to do.

So what they cannot do within their own party with a simple majority they are trying to do by obfuscation and indirection and misuses of the Constitution, create an unbalanced situation where a small radical group of right-wing reactionaries can begin to control the spending in this country to disadvantage the majority.

This constitutional amendment, if it ever came up, it certainly has gone through no committee hearings, it is reported out of the Republican leadership without any hearings, without any markup, and if it were ever to see the light of day, it would proceed to destroy the Medicare system, it would destroy Social Security, and eventually, I suppose, reach that goal of these radical right-wing Republicans, and that is to destroy Federal Government as we know it today.

□ 1115

Mr. MOAKLEY. Madam Speaker, I yield the balance of my time to the gentleman from North Carolina (Mr. WATT).

The SPEAKER pro tempore (Mrs. EMERSON). The gentleman from North Carolina (Mr. WATT) is recognized for 10½ minutes.

Mr. WATT of North Carolina. Madam Speaker, I thank the gentleman for yielding me the time. I have not had 10 minutes to talk about anything on the floor of the House in so long, I feel like I am filibustering if I take 10 minutes.

Let me talk about this in a historical framework first and see if we can figure out what is going on here. On April 15 of 1996, this amendment came to the House floor. On April 15 of 1997, this amendment came to the House floor. On April 22, I think that was tax filing day last year, of 1998, this amendment came to the House floor. On April 15, 1999, this amendment is back on the House floor.

Now, the gentleman from Texas (Mr. BARTON) talked to us about arithmetic and fractions. Let me ask the statistical probability that a single measure which has failed in the House consistently will show up on the floor of the House 4 consecutive years on the same tax filing day. What is the statistical probability that that could happen by chance?

It is not by chance that this matter is here today. This is politics and the desire of my Republican colleagues to make a statement about taxation, which is fine, but we ought to be honest about that. If people want to come to the floor and give a speech about taxes being too high in this country, taxes are too high in this country. But this is about amending the Constitution of the United States, and I am embarrassed that we are here playing political games with the Constitution of the United States. It embarrasses me. We ought to take this more seriously.

And if my Republican colleagues were taking this seriously, let me tell Members what would have happened. I am the ranking member of the Subcommittee on the Constitution of the Committee on the Judiciary in this House. I have not seen this constitutional amendment come to the Subcommittee on the Constitution of this House. I am a member of the Committee on the Judiciary in this House. We did not consider this amendment in the Committee on the Judiciary. We did not even have notice that this constitutional amendment to amend the most important document that we serve under was going to be on the House floor until several days ago, came to the Committee on Rules, never went through the Subcommittee on the Constitution, never went through the Committee on the Judiciary.

Now, if they were serious about the constitutional obligation that we are about to undertake here, one would think that even after it went to the Committee on Rules, the Committee on Rules would at least make in order the possibility of amendments that we could consider on the floor of the House to improve this bill. If it is a good idea, why can we not have a debate on potential amendments that would improve the bill?

We said to them, ''Look, there is nothing in the United States Constitution now that mentions the words de minimis.'' There is not a person sitting on this floor or in the gallery who knows what ''de minimis'' means. And yet we are going to give a Constitution to the Supreme Court of the United States and say to the Supreme Court, ''You tell us what a de minimis tax increase is.''

This is the same group who within the next several weeks will be back here on the floor trying to amend the Constitution because they do not like what the Supreme Court told them about what the First Amendment means. So when the Supreme Court says what a de minimis tax increase is, then they are going to be unhappy about that.

So we tried to offer an amendment that would get us out of that bind. If my colleagues are serious about that, at least let the Congress decide what a de minimis increase is and give the Supreme Court responsibility only for determining whether the Congress has followed its own rules. Do not get us into a posture of the Congress saying, ''This is a de minimis increase'' and then the Supreme Court saying, ''Oh, no, that's not de minimis,'' because nobody knows what this language means.

But do you think we got the opportunity to offer this amendment? We did not get the opportunity in the Subcommittee on the Constitution, it never came there. We did not get the opportunity in the Committee on the Judiciary, it never came there. We did not get the opportunity on the floor of the House because the Committee on Rules said, ''Oh, no, you might disrupt our political message if we give you the opportunity to talk about the merits of this bill, to talk about the merits of our democracy, to talk about the merits of setting up a conflict between the Congress of the United States and the Supreme Court of the United States. That would interrupt our political message, and our political message today is that taxes are too high.''

My political message to you is a constitutional message. I represent almost 600,000 people. Every single Member of this body represents almost 600,000 people. I cannot think of any reason that some small group of people would want to elevate their constituency above the value of my constituency. That is what majority rule is about. I do not like to lose votes, but majority rule is the essence of democracy.

That is what this debate is about. What the gentleman from Texas (Mr. BARTON) has said is absolutely correct. They want 70 more people above majority rule to decide when taxes can be imposed. He is right. That is exactly what this debate is about. But let me tell you that that undermines in the most profound and basic way the principles on which our democracy is founded, one of those primary principles being majority rule.

If we are going to do it, we at least ought to be serious about it. We at least ought to let the Subcommittee on the Constitution consider the bill. We at least ought to let the Committee on the Judiciary consider the bill. We at least ought to have a full and fair debate on this issue on the floor and allow the possibility of amendments.

This is not about what my colleagues would have you believe it is about. This is political fun and games. Let me join my Republican colleagues in saying what everybody agrees to, that taxes are too high. I do not make any apologies for that. We all ought to vote for it every time we get the opportunity to reduce taxes. But that is not an argument for a supermajority. That is an argument for responsibility and majority rule, and we ought not upset the basic fabric of our democracy to accomplish it.

Mr. HASTINGS of Washington. Madam Speaker, I yield the balance of my time to the gentleman from Florida (Mr. GOSS), a member of the Committee on Rules.

The SPEAKER pro tempore. The gentleman from Florida (Mr. GOSS) is recognized for 7½ minutes.

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

Mr. GOSS. Madam Speaker, I thank my very distinguished friend, a member of the Committee on Rules of senior standing from Washington State, for yielding me this time, and I rise in support of this very appropriate structured rule.

To the gentleman who just spoke who is concerned about this being the fourth year in a row, I would say unless this passes today, do not make any plans for April 15 next year, either. I think we can all agree that on a matter of principle such as this, which involves a change to our Constitution, we must eagerly seek and accept a more rigorous debate structure, and the Committee on Rules has tried to provide for that.

□ 1130

In the Committee on Rules on Tuesday, proponents of this tax limitation constitutional amendment were accused of attempting a symbolic gesture. Well, the truth is that symbolism of considering this measure on this day, Tax Filing Day for working Americans, is extremely important. Every year on April 15 many Americans are reminded in a very personal, up-front and direct way of what their government costs them. It is on this day that many families and businesses come face-to-face with the enormity of the Federal tax bite, and so it makes perfect sense that this Congress would on this day focus on a means to decrease the tax bite, Madam Speaker.

But the fact is that too many other Americans view April 15 in a dramatically different context. As refund checks go out from Uncle Sam, millions of Americans will not feel the big sting of our overwhelming tax bite, but will be insulated from the real cost of our Federal Government, perhaps forgetting that they have been paying by withholding all year.

Whether writing a big payment check today or not, one thing is very certain. The tax burden placed on all Americans is too great, and it is too confusing. Most of us cannot even get the same conclusion when we follow the form. It is in a large part the result of incremental tax increases that are buried in big bills for which Congress has not been held properly accountable. The constitutional amendment we consider today is an accountability measure designed to require a higher standard of proof for Congress when tax increases are considered.

That makes sense, Madam Speaker. After all, the money belongs first to the people, not first to the government. Some folks forget that from time to time inside the beltway. It seems to me that too many people have forgotten that truth, that government does not have some innate right to confiscate the earnings of the people it serves.

Tuesday morning I heard a news report on the radio that stunned me and, I hope, anybody else who heard it. A professor who has studied the historical trends in IRS audits was interviewed about his research, and in his commentary he said the following, and I quote:

''Tax enforcement is the essential sort of function for the government.''

I wonder if that gentleman's history lessons took him back to Boston Harbor in something called the tax about tea, and the gentleman from Boston (Mr. MOAKLEY) has properly reminded me that is in his district, and I know he learned the lesson well. Madam Speaker, was he there?

How far we have come from the model envisaged by our Founding Fathers.

Madam Speaker, I urge my colleagues to understand the symbolism of today's debate, but then, and more importantly, to vote for the substance of the amendment being proposed to require a tougher standard and a greater accountability on those in government seeking to raise the taxes that all Americans must pay, whether that payment is by withholding throughout the year or by writing a large check to the government on April 15, or, perish the thought, both.

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

Mr. HASTINGS of Washington. Madam Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

Mr. SCARBOROUGH. Madam Speaker, pursuant to House Resolution 139, I call up the joint resolution (H.J. Res. 37) proposing an amendment to the Constitution of the United States with respect to tax limitations.

The Clerk read the title of the joint resolution.

The SPEAKER pro tempore (Mrs. EMERSON). Pursuant to House Resolution 139, the joint resolution is considered read for amendment.

The text of House Joint Resolution 37 is as follows:

H.J. RES. 37

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission for ratification:

''ARTICLE—

''SECTION 1. Any bill, resolution, or other legislative measure changing the internal revenue laws shall require for final adoption in each House the concurrence of two-thirds of the Members of that House voting and present, unless that bill, resolution, or other legislative measure is determined at the time of adoption, in a reasonable manner prescribed by law, not to increase the internal revenue by more than a de minimis amount. For the purposes of determining any increase in the internal revenue under this section, there shall be excluded any increase resulting from the lowering of an effective rate of any tax. On any vote for which the concurrence of two-thirds is required under this article, the yeas and nays of the Members of either House shall be entered on the Journal of that House.

''SECTION 2. The Congress may waive the requirements of this article when a declaration of war is in effect. The Congress may also waive this article when the United States is engaged in military conflict which causes an imminent and serious threat to national security and is so declared by a joint resolution, adopted by a majority of the whole number of each House, which becomes law. Any increase in the internal revenue enacted under such a waiver shall be effective for not longer than two years.''.

The SPEAKER pro tempore. After 3 hours of debate on the joint resolution, it shall be in order to consider one motion to amend, if offered by the gentleman from Missouri (Mr. GEPHARDT), or his designee, which shall be considered read and debatable for 1 hour, equally divided and controlled by the proponent and an opponent.

The gentleman from Florida (Mr. SCARBOROUGH) and the gentleman from Michigan (Mr. CONYERS) each will control 1½ hours of debate on the joint resolution.

The Chair recognizes the gentleman from Florida (Mr. SCARBOROUGH).

Mr. SCARBOROUGH. Madam Speaker, I will be controlling the time for the first part of this debate, and I ask unanimous consent that the gentleman from Texas (Mr. BARTON), the sponsor of the constitutional amendment, be permitted to control the time during the second portion of this debate.

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

There was no objection.

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

Today is a very important day for us to be bringing up this tax limitation amendment, and is there some political symbolism?

Certainly.

Madam Speaker, I cannot think of a day that would be more important to bring this up, the day that millions of Americans across the country are going to their accountants, going to their local IRS offices and filing their tax returns. They have seen over the past decade taxes increase at a larger rate, at a faster rate than at any time in this country's history. In fact, the 1993 tax increase that so many Democrats I have heard are still proud of today in 1999 was, in fact, the largest tax increase that the American taxpayers have ever been faced with. Of course I believe in large part that is the one reason why the Republican party was swept to a majority in 1994, and, as my colleagues know, the common wisdom was that somehow left-wing liberals, big spenders, had learned

their lessons and that raising taxes would no longer be acceptable to an overwhelming majority of the American people.

But the bottom line is that is not the case. In fact, the President's budget and the blueprint of many people on the left in this House actually contains tax increases in their proposed budget for the next few years. The nonpartisan Tax Foundation has a study that shows that over 60 percent of the taxes in the President's budget will be shouldered by those Americans earning less than $50,000. The lesson has not been learned. Again, Madam Speaker, I can think of nothing that would protect the American taxpayer more than this amendment that would require a supermajority.

As my colleagues know, we have heard arguments from the left today that somehow this would cripple our government, that somehow it would destroy the economy and that it is unconstitutional. The fact is that we already have 10 instances where supermajorities are required in Congress for things to happen. I think this is the time and this is the place to pass one more example of where a supermajority must be passed before tax burdens are raised on American taxpayers.

I also have heard time and time again in the past hour the fact that we have done this before and it has failed, and, since it has failed, we should not do it again. But again I want to remind my friends on the left that our efforts at welfare reform that have transformed the welfare state failed three times before the President finally signed the bill.

I also want to remind my friends on the left that opposed a balanced budget for as long as they did that the President opposed that for months after we came to the majority. In fact, he said that balancing the budget in 7 years would destroy the economy.

Madam Speaker, we fought the President, and we fought the liberals on welfare reform, we fought them on balancing the budget, and we proved, even though it did not pass the first, second or third time, we proved that our ideas were correct; and I think this tax limitation amendment is also the thing to do to ensure that the free market, the free enterprise system that has made this country what it is in 1999 will be able to survive into the next century and that the Federal Government will not be able to remain as oppressive as they have been on taxpayers.

And again, if my colleagues want any example of this, they do not need to go back 20, 30, 50 years. All they have to do is see what has happened in the 1990's: This Congress and this Federal Government have raised taxes at an alarming rate throughout this decade. In fact, Madam Speaker, it has been unprecedented, and that is why I think, as we go into the 21st century, we must protect not only those Americans that are filing taxes today, but Americans and their children and their grandchildren that will be filing tax forms in the next century.

Madam Speaker, the way we do that is by passing this supermajority amendment. It is an idea whose time has come, and I hope my friends on the left can recognize that and can support this very, very meaningful and important amendment.

Madam Speaker, I reserve the balance of my time.

Mr. CONYERS. Madam Speaker, I yield myself as much time as I may consume.

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

Mr. CONYERS. Madam Speaker, it needs to be pointed out from the very beginning that the Committee on the Judiciary has not ordered reported H.J. Res. 37 proposing an amendment to the Constitution of the United States with respect to tax limitations. This has not occurred, notwithstanding a communication forwarded by the chairman of the Committee on the Judiciary, the gentleman from Illinois (Mr. HYDE), to the chairman of the Committee on Rules saying that this has taken place.

In addition, I have never been contacted, or written, or telephoned even, about a constitutional amendment that cannot in due fairness come before the Congress without any, any committee proceedings in the House Committee on the Judiciary. We have never witnessed this before.

Madam Speaker, I think it is a disgrace to the process and borders on legislative malpractice. This amendment is an insult to the legislative process and to the principle of democracy itself. The absence, the total absence of any committee hearings, of any markup, without any prior consultation, makes this failure one that ought to send this committee and the vote on this amendment off the floor today on this important day. When the matter involved is a constitutional amendment which would forever limit the voting rights of Members, such lack of process is shocking and unconscionable.

Now we all know the real reason the resolution is being rushed to the floor, to provide another symbolic gesture on Income Tax Day and divert attention from the real issues that matter to voters. The fact that the amendment will not pass or has never passed hardly constitutes a valid reason for waiving the Committee on the Judiciary's historic jurisdiction over constitutional amendments.

The substantive implications of this amendment are even more problematic. First and foremost, the amendment undercuts the very cornerstone of democracy, the theory that majority rules. By requiring a two-thirds majority to adopt certain legislation, the amendment diminishes the vote of every Member of the House and the Senate.

Now the framers of the Constitution wisely rejected the principle of requiring a supermajority for basic government functions. James Madison argued at the time of the Constitutional Convention that under a supermajority requirement the fundamental principle of free government would be reversed. It would no longer be the majority that would rule; the power would be transferred to the minority.

□ 1145

The fundamental principle of free government would be reversed. It would no longer be the majority that would rule. The power would be transferred to the minority.

In addition, the amendment would permanently enshrine some $450 billion of special corporate tax favors in the Constitution, nearly three times as much as all the means-tested entitlement programs combined.

Could that be a motive for bringing this measure forward, by a majority which already violates its own House rules on the requirement of a three-fifths majority for these kinds of votes?

It would be next to impossible to change the law to require foreign corporations to pay their fair share of taxes on income earned in this country or to repeal loopholes which encourage United States companies to relocate overseas.

In fact, under this amendment, it would take more votes to close a tax loophole engineered by powerful interest groups than to cut Social Security, Medicare and education programs.

So the amendment would also make major deficit reduction measures much harder to pass when they are needed. Five of the six major deficit reduction acts that have been enacted since 1982, measures which fully allow us to balance the budget, include a combination of revenue increases and program cuts. It includes both increases and cuts.

President Reagan signed three of these measures into law and Presidents Bush and Clinton signed one each. None of these five measures received a two-thirds majority in both Houses. So had the proposed constitutional amendment been in effect during this period, substantial budget deficits would still be with us today.

Finally, I remind my colleagues that this amendment is the height of hypocrisy. Four years ago, the majority changed the House rules so that they could not increase tax rates without a three-fifths vote. Does anyone on the other side remember this? On six separate occasions since then the majority has ignored or waived their own House rules.

Question. If the supermajority requirement has not worked as a House rule, why in the world would anyone think that it could work any better as a constitutional amendment? I think the answer is obvious. It would not.

House Joint Resolution 37 is strongly opposed by the administration. It is opposed by a wide variety of groups that

are concerned about sound fiscal policy and good government, including the Concord Coalition, Common Cause, Citizens for Tax Justice and the AFL-CIO.

I urge my colleagues to do what we have always done. Give this their careful consideration and vote against this ill-conceived, antidemocratic constitutional amendment that is brought before us again on this day.

Madam Speaker, I reserve the balance of my time.

Mr. SCARBOROUGH. Madam Speaker, I yield 1½ minutes to the gentleman from Illinois (Mr. HYDE), the chairman of the Committee on the Judiciary.

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

Mr. HYDE. Madam Speaker, I thank the gentleman from Florida (Mr. SCARBOROUGH) for yielding me this time.

Madam Speaker, I do not entirely disagree with the policy concerns that were expressed by the gentleman from Michigan (Mr. CONYERS), but I do want to say in reference to his concerns about the process that it is true this is a constitutional amendment, and we did not have hearings on it this year. However, in the past we have had hearings after hearings after hearings.

This is essentially quite a simple matter. It does not require a lot of testimony, although we could probably have heard from academicians from here to San Francisco and back. We know what the issue is. We know what the policy problems are, and so it was an effort to get this up on this most symbolic of days, the day when tax returns are to be filed.

I do not think anybody who will vote on this issue is in doubt as to what the issue is all about and will be lacking information because we did not have hearings.

I will concede that hearings are appropriate. If we hadn't had so many hearings in the past on this essentially uncomplicated matter, why we would have held hearings. I think everyone understands the issue and so we are trying to get on with it by bringing it to this floor today.

Mr. CONYERS. Madam Speaker, I yield such time as he may consume to the gentleman from New York (Mr. RANGEL), the ranking member of the Committee on Ways and Means.

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

Mr. RANGEL. Madam Speaker, I thank the gentleman from Michigan (Mr. CONYERS) for yielding me this time.

Madam Speaker, I would like indicate how honored I am to be on the floor with the distinguished chairman of the Committee on the Judiciary that has taken our country through a great struggle with our Constitution. It allows us to believe that we can survive another 200 years if we just do not tinker with it.

Now comes the time, whereas the late President Kennedy once said that sometimes our party asks too much of us; sometimes our party asks too much of us. A man that loves his country, and his Constitution even better, is the gentleman from Illinois (Mr. HYDE), a man that is so proud to be there when his country needs him to direct this great committee, not for the next election but for the history that lies ahead of us.

Now this committee is being asked by its, for lack of a better word, leadership, to let us do something for April 15. Let us give a present to the taxpayers on April 15. Let us take this great document and tinker with it for April 15. Let us not have hearings. Let us not have discussions, because we know we are not serious. It is only a gimmick, after all. It is good for the party. It might be good for the next election. We might hold on to the majority.

Sometimes my party asks too much of me, and fortunately we do not have to make these decisions being in the minority, but I do hope that this great Constitution will not be attacked every time a party thinks that it has a political problem at the polls.

They should be able to understand that if they want to change the law, they do not have to have a two-thirds majority. That is the way it works in this country. If we really do not like the tax system, we do not have to run to try to change the Constitution. One has the guts to say, I have a proposal and I am prepared to present it to the American people and ask them to vote for it.

It is true that realistically we have to work with the other party if we are going to do it. It is true that no great reform comes without a bipartisan effort. But that is not on the agenda, is it, because we are looking for the next election. So whether we are talking about tax reform, whether we are talking about campaign finance reform, whether we are talking about Medicare, whether we are talking about Social Security, if we want to do something about it, the only way to do it is in a bipartisan way. They cannot go in the back room and come up with a Republican solution no more than we can with a Democratic solution, and they cannot do it with a make-believe April 15, and it should be April 1, and attempt to change the Constitution.

Sometimes I try to find ways to rationalize why we are in the minority, but if we were in the majority and I was the chairman of a committee and had the responsibility to protect our Constitution and they asked me to do this gimmick, I hope I would have enough courage to say that sometimes my party asks too much of me.

Mr. SCARBOROUGH. Madam Speaker, I yield myself 30 seconds.

Madam Speaker, to help the gentleman from New York (Mr. RANGEL) with his rationalization on why they are in the minority, they are in the minority because they passed the largest tax increase in the history of the world in 1993; because they did it for the 40 years when they were in the majority.

Madam Speaker, I yield 6 minutes to the gentleman from Texas (Mr. DELAY), a very strong leader on a very strong leadership team.

Mr. DELAY. Madam Speaker, I thank the gentleman from Florida (Mr. SCARBOROUGH) for yielding me this time.

Madam Speaker, it is amazing to me that the name of the Constitution is invoked when it is convenient, and protecting the Constitution is invoked when it is convenient, but for the last 40 or 50 years, members of the minority have come to this well, and I have seen them even in my short time of being in this House and talking about it, the Constitution is irrelevant.

It has been said here in this Chamber that the Constitution is a living document. Therefore, we should read between the lines, that when the Constitution gets in the way, we just disregard it and throw it aside.

Now when the majority is trying to make a statement about the fact that the Constitution has been totally disregarded over the last 40 or 50 years, we are all willing and able to come down here and protect the Constitution from assault.

Madam Speaker, it is days like this that never cease to amaze me in serving in this House. This day of all days is when millions of Americans will rush to the post office, rush to the post office, in order to get a postmark on an envelope so that they can get their taxes filed on time.

While these hardworking taxpayers scurry to comply with our cumbersome, antiquated Tax Code, we are here on the House Floor today to debate a very modest bill, in my opinion, that they would love for us to pass. It is designed to make it a little more difficult for Uncle Sam to reach into the pockets of the already overtaxed and extract even more of their hard-earned money.

Listen to just a few of the dramatic statistics. Since this administration took office, Federal tax receipts have risen from 19 percent of the gross domestic product to an all-time record of 21.7 percent. Over this period of time, the Federal tax burden has risen to a staggering 45 percent per person, 45 percent per person, from $4,600 in 1992 to $6,700 today, according to the Tax Foundation. Including State and local taxes, the average taxpayer shelled out over $9,800 last year.

In fact, the average American family today, if they take the cost of government, that is, the taxes of State and local and Federal Government, and add to that the cost of regulations imposed upon them, over 50 cents out of every hard-earned dollar that the American family makes today goes to the government. No wonder they are squeaking and yelling and screaming.

Madam Speaker, what really astounds me is that there are actually people opposed to this proposal. Requiring just a two-thirds majority vote

to raise taxes, I think, is a very common-sense idea.

Raising taxes should not be easy. The problem is, this town is still full of people who mistakenly believe that big government is the answer to all of our problems, and they fail to recognize that the surplus is not, is not, the property of the United States Government.

□ 1200

I have a message for those big government bureaucrats and others who would want tax hikes to be easily accomplished: It is not their money.

Madam Speaker, a two-thirds majority is required for all of our most important decisions in America, whether it is amending the Constitution or ratifying treaties. Is not taking the hard-earned money out of the pockets of the American family important enough to require a two-thirds majority?

The Federal Government operates under this mentality of what is mine is mine, and what is yours is mine, too. Well, this has to stop, so Madam Speaker, I urge my colleagues to join us in support of this tax limitation amendment. Let us really put a stop to this era of big government and high taxes, not just pay it lip service when it is convenient.

Mr. BARTON of Texas. Madam Speaker, will the gentleman yield?

Mr. DELAY. I yield to the gentleman from Texas.

Mr. BARTON of Texas. Madam Speaker, I want to thank the gentleman from Texas for supporting the leadership and putting this on the Floor.

Secondly, I have in my hand a copy of the Constitution of the United States. I know the gentleman from Texas has one.

Mr. DELAY. I also carry one in my pocket.

Mr. BARTON of Texas. If the gentleman will look under Section 9.

Mr. DELAY. By the way, I carry this to constantly remind me that there still is such a thing. I keep sending them to their offices, but I do not know what happens to them.

Mr. BARTON of Texas. Madam Speaker, if the gentleman will look under Article I, Section 9, he will see that it says, ''No capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken.'' That prohibited income tax on people until February, 1913.

If we look over in Amendment XVI, it says, ''The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.'' That is why we need this constitutional amendment, to put the Constitution back like it was.

Mr. DELAY. How dare the gentleman from Texas (Mr. BARTON) actually read from the Constitution on the Floor of this House?

Mr. BARTON of Texas. I know. We are uncouth in Texas.

Mr. CONYERS. Madam Speaker, I yield myself 1 minute.

Madam Speaker, could I point out to the distinguished Whip of the House, the gentleman from Texas (Mr. DELAY), that we have a GAO study that finds the majority of the large international corporations paid no U.S. income taxes?

It could not be that he would want to protect these corporations; that as American taxpayers struggle to meet their April 15 income tax deadline, that a majority of the international corporations doing business in the United States could pay no Federal income taxes? I would ask, what, Madam Speaker, do we do about that, if we were to unwisely enact this provision?

The international companies paying no U.S. income tax have trillions of dollars of assets and annual sales in this country, and nothing has been done about it, even though we have a three-fifths rule in the House that is always waived. There are no proposals on the Floor.

Madam Speaker, I yield such time as he may consume to the gentleman from North Carolina (Mr. WATT), the ranking member of the Subcommittee on the Constitution of the Committee on the Judiciary.

Mr. WATT of North Carolina. Madam Speaker, I thank the gentleman for yielding time to me.

I want to start by responding to a few comments that were made by the gentleman from Texas (Mr. DELAY) in his presentation.

Madam Speaker, one would think that all of this talk about how taxes have gone up and revenues have gone up during the President's tenure, that it was the Democrats who were in the majority of the House and Senate during that period of time. Oh, no. Madam Speaker, the Republicans were in the majority during that period of time.

So we can come and try to make a political point today on April 15, but the truth of the matter is that this debate is not about whether taxes are too high or whether President Clinton increased taxes or the Republicans are responsible for increasing taxes. That is really not what this debate is about. The debate is about the little document that my colleagues were waving around and using as a prop in this debate.

Every once in a while it would be nice if my colleagues would actually pay some heed to that document. They came in here in 1994, 1995, and said that they were the most conservative group that was ever going to hit this place.

Well, what is the most conservative document that we have in this country? The Constitution. Yet, during the 2-year period after they came to the majority, over 100 proposed amendments to the United States Constitution were filed. They think they know how to put the government together better than our Founding Fathers knew how to put it together. That is really what they think. That is a very cavalier notion.

Our Founding Fathers said that majority rule is the essence of democracy. That is really what this debate is about. It is about whether we will protect the rights of individual citizens to have an equal voice in their government, or whether we will have some supermajority or a small minority that just frustrates the will of the majority. That is really what this debate is about. It is about democracy.

Every single decision in our government, with the exception of two, under the Constitution of the United States, is reserved for majority decision. Somehow or another my colleagues who think they are better or would be better at shaping a constitutional government than our Founding Fathers, those same Founding Fathers whose Constitution has survived over 200 years, my colleagues think they can do it better, so they come and say, on tax day we want to make a political point, and we want to bring this two-thirds majority vote requirement before it, not because we think it is going to pass but because we want to make a political point.

Madam Speaker, I am embarrassed that we would play political games with the Constitution of the United States. We are in serious debate about a range of issues, some of major magnitude, some of minor magnitude.

I can understand when we play politics with minor issues, but when we come to the Floor of the House and we wave in front of the American people the Constitution of the United States and treat it like a prop for a political sideshow, and for 4 straight years we bring the same constitutional amendment which has been defeated four straight times, bring it to the Floor of the House on tax filing day, we are playing political games.

We heard the gentleman who followed me on the debate on the rule on this issue. He got up and told me to be prepared for April 15 of the year 2000, because they are going to be back next year with the same constitutional amendment, not because even a majority of them think it has merit. If they had to really live under this system they would not support it, because it would be their constituencies whose vote would be diminished, just as it would be my constituencies' vote which is diminished.

But on April 15 of next year, they are going to be right back here with the same political charade. That ought not to be what we are engaged in here. If they are serious, this amendment should have gone through the regular committee process. It never did. We should have had the opportunity to offer amendments to it that would make this bill better. We do not, all because it would have interrupted the ability of the majority to get this matter to the Floor of the House on April 15, the same day they brought it to the

Floor of the House in 1998, 1997, 1996, and will bring it again in the year 2000.

Madam Speaker, this is not about substance, this is about trying to gain some political advantage. We should reject this amendment, and at least if we are going to consider it, send it to the committee and let us do some serious work on it so that we can address the flaws that exist in it.

Mr. SCARBOROUGH. Madam Speaker, I yield myself 30 seconds.

Madam Speaker, I would remind the gentleman, who somehow is confused about who is responsible for tax rates increasing in this decade, that in 1993 the Democrats passed the largest tax increase in the history of this Republic, without a single Republican vote.

I would like to also say again that just because the Democrats and those on the extreme left have fought against this bill for the past 3 or 4 years does not mean that it is not a good idea.

It took us three or four times to get the President to actually agree that welfare reform is a good thing. It took us 6 or 7 months to get the President of the United States to actually agree that balancing the budget was a good idea. Maybe it will take us another year or two to have those on the extreme left agree that protecting taxpayers is also a very good thing, but we are very patient people and we will still be here.

Madam Speaker, I yield 4 minutes to the gentleman from Florida (Mr. FOLEY), a good friend who is also a champion on the taxpayers and a member of the Committee on Ways and Means.

Mr. FOLEY. Madam Speaker, I thank the gentleman from Florida for yielding time to me.

Madam Speaker, so as not to be not patriotic, I will not wave the Constitution in the air, I will simply read from it.

Section 9 of the original Constitution, which has been referred to numerous times today, by the Founding Fathers, prohibited taxation. It was an amendment to the Constitution that allowed this Nation to tax its people.

Yesterday we heard in the debate about the Census language, ignore the Constitution, it suggests enumeration, but in order to help the minorities we would forget the writing of the Constitution and we will now do a statistical sampling.

Madam Speaker, the Constitution is very clear. The gentleman from Florida (Mr. SCARBOROUGH) has raised many times the tax vote in 1993, and that one Member from Pennsylvania, whose arm was twisted and was launched down to the Floor to change her vote in the last seconds of the vote that day, Ms. Mezvinsky from Pennsylvania, changed her vote from a nay to a yea and passed the tax bill. She was defeated by her constituents for raising taxes.

I remember the comment by the President of the United States, I believe I raised your taxes too much. It was a little late for Ms. Mezvinsky, who could not apologize. She had lost her office. By one vote they were able to achieve a tax increase that then this president has denounced as maybe it was a bit too ambitious.

Let us talk about some of the States that are apparently so backward they cannot figure things out. The birthplace of our President, Arkansas, passed in 1934 a three-quarters majority to raise all taxes.

California, the site of so much new technology, I have heard repeatedly on the Floor from Members of California, then I would ask the delegation from California, in 1978 they passed a two-thirds requirement of all taxes. What say those people in California? Are they backwards?

Then Delaware, 1980, a three-fifths majority to raise taxes; Florida, 1971, three-fifths; Louisiana, two-thirds in 1966; hardly trailblazers here, Madam Speaker. They were listening to their constituents.

I believe we have a fundamental problem in America, but I have also heard that we have to give more voice to the minority so they can participate in our system of government. I also heard today on this Floor that by initiating this two-thirds, we would give more power to the minority, so that should be welcome news in this Chamber, so people through simple majority cannot run ramrod over the constituents of this Nation.

We are talking about debate on social security reform, Medicare reform, and all these are important topics for the American public. But I also think it is a clear recognition when we have these kinds of surplus dollars, before we start raising taxes, we ought to look at the more prudent way of managing the resources we have been given.

□ 1215

I am such an advocate for this because I heard our Vice President suggest the other day he created the Internet. I know one thing he did create, it was a tax on the Internet. We were not able to vote on it, but it was initiated in our phone bills. Now I have to get mail from my constituents every day about this tax on their phone bills that I did not get to vote on.

I want a chance to have a two-thirds majority. I want a chance to debate the issues, because I believe in this Chamber. Democracy flourishes when all people can participate.

If it is such a good idea, it will be easy to get a two-thirds majority, it will be easy to talk about what is necessary in America, it will be easy to do in States like Florida when we have had to step up to the challenge of dealing with education, of dealing with welfare, of dealing with issues that confront the American public, we are able to do it and able to get a majority, not on a partisan basis, but on a bipartisan basis that increases the opportunity of Floridians.

So I join with the gentleman from Florida (Mr. SCARBOROUGH) and others in supporting this amendment on this very serious day, April 15, where Americans are called forward to pay their taxes their government asks of them, not always willingly, but they certainly pay them.

Mr. CONYERS. Mr. Speaker, I yield myself 2 minutes while the distinguished gentleman from Florida (Mr. FOLEY) is on the floor.

First, the 1993 vote was far more than a tax increase. It had tax increases and deductions, and many other changes.

Secondly, if one measures State and local revenues, in looking at the States with a supermajority requirement, we find that five of the seven States with supermajority requirements experienced lower than average economic growth as measured by changes in per capita personal incomes. Both of these years were business cycle peaks, 1979 and 1989. If economic growth during this period is measured by changes in gross State product, four of the seven supermajority States had lower than average growth.

Mr. Speaker, I yield 5 minutes to the gentleman from Virginia (Mr. SCOTT).

Mr. SCOTT. Mr. Speaker, I rise in opposition to today's constitutional amendment. If this proposal to amend the Constitution is intended to be anything more than an April 15 political gimmick, there is great reason for concern on policy grounds, particularly two.

First of all, we have to note what the amendment does because it is a recipe for fiscal disaster. This amendment will allow unlimited new spending based on a simple majority vote. However, to pay for that new spending will require a two-thirds vote.

A lot has been said about the vote in 1993. I would point out that our deficit at that time was $260 billion, and that vote has been responsible for reducing the deficit down to where we have a technical surplus right now.

So if we want to allow unlimited additional spending on a simple majority vote, we ought to have the ability to pay for it by the same vote, not risk requiring a supermajority.

The other thing is, this thing locks in corporate loopholes. We can pass a corporate loophole with a simple majority, but to repeal it takes two-thirds. We would have either a little more than one-third of either the House or the Senate that can protect the corporate loophole.

If we passed a corporate loophole thinking it would just make a small amount of difference, but looked up and saw it was costing billions of dollars, we could not close that loophole if just over one-third of either the House or the Senate objected.

To offset this corporate largess, we would have to look somewhere else, maybe Social Security and Medicare, which we could cut with a simple majority. But we would need a two-thirds majority to close that loophole.

Mr. Speaker, in addition to the policy, this amendment in terms of details

is vague and unworkable. We had no hearings this year on the current bill. But when we did have hearings in 1997, both Democratic and Republican witnesses expressed serious concerns about the details of the amendment.

Former Office of Management and Budget Director Jim Miller, a tax limitation amendment supporter, even went so far as to call some of the language ''silly.'' For example, the language before us requires a two-thirds majority vote to increase the internal revenue by more than a de minimis amount.

No one in our hearing seemed to have a good idea of what constitutes internal revenue or what exactly would be considered a de minimis amount. Who will get to decide whether a bill increases the special revenue by more than a de minimis amount?

Some supporters suggested that one-tenth of 1 percent of the total revenues would be de minimis. Out of a trillion-dollar budget, that is $1 billion. Is it a billion? Is it a half a billion? Two billion? Ten billion?

When we are talking about tax bills, we are talking about an estimate. Who gets to estimate? What happens if the estimate is wrong? What happens if there is a disagreement over the estimate? How many votes does it take to pass the bill?

These are questions that the American public deserve answers to before and not after we have made a mess that cannot be cleaned up. These are questions that could have been addressed responsibly in committee, but there were no committee hearings this year, just today's April 15 vote.

This resolution is an insult to our Constitution. It is a recipe for financial disaster, and it protects corporate loopholes and, therefore, should be defeated.

Mr. SCARBOROUGH. Mr. Speaker, I yield myself 30 seconds just to say the gentleman from Michigan (Mr. CONYERS), the ranking member, had given some statistics in States that did not prosper in 1979. He said it is because of tax limitations in their own States. His suggestion that tax increases equal economic prosperity, I find, is about as difficult to believe as 1979 is actually a time of economic prosperity. If that is the case, somebody needs to call Jimmy Carter in Plains, Georgia, and let him know that.

Mr. Speaker, I yield 5 minutes to the distinguished gentleman from Ohio (Mr. TRAFICANT), the sheriff.

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

Mr. TRAFICANT. Mr. Speaker, this could have had hearings, but that will not stop me from voting for this joint resolution. I do not know how many Democrats will vote for this, but I encourage them to do just that. Number one, not just because our taxes are too high.

We have income taxes, excise taxes, estate taxes, gift taxes, capital gains taxes, service fees, old taxes, new taxes, hidden taxes, tobacco taxes, gas taxes, aviation taxes, tobacco taxes. The American people are literally taxed off. It has rather been a political process and too easy to tinker with this code, which should be thrown out by the way, and raise taxes.

But I want to take issue with the constitutional scholars. Our Founders never intended an income tax. I could say on the floor that, if they did, they would have put a two-thirds supermajority; and here is why.

The only revenue in that Constitution was in the form of treaties and international trade. It carried a two-thirds supermajority. We went from trade and treaty and taxing on products and imports and threw that out and went to income. That cannot be laid on our Founders. Our Founders never intended to tax achievement and initiative. By God, I do not.

But do my colleagues know, there is another thing here. Every time we talk about salient points of differences of opinion, we get into some class warfare: we, they; they, we; old, young; black, white; man, woman; management, labor. Let us get off that. There are many people in my district that are taxed off. They believe they are taxed too high.

Who has fought more against foreign corporations getting away with taxes than the gentleman from Michigan (Mr. CONYERS) and JIM TRAFICANT together? But let me say this now to this Congress: 13 years it took me to change the burden of proof in the civil tax case. The Democrats would not hold a hearing on it. Thirteen years it took to change the seizure laws so the IRS could not come in and seize my constituents' home without a good order.

Democrats would not have a hearing on the Traficant bill. Democrats would not support Traficant's position to allow our taxpayers who are ripped off to sue the IRS. That is why we are in the damn minority here.

Now let us talk business. We pay much too high a level of taxes. We also pay them in the form of income, which in fact kills initiative. We are at the right time, April 15, talking about the right issue here.

As far as constitutional amendments are concerned, I think it is absolutely necessary, because it is too easy politically to twist arms in Washington, D.C. But as far as constitutional amendments are concerned, I want to applaud everyone who has enough passion to believe they can improve upon America. If they cannot get enough votes, then they do not.

By the way, I have a constitutional amendment before this Congress. I heard all the talk about Social Security and Medicare. I want the chairman who may be the next chairman of Ways and Means to hear it. The Traficant amendment to the Constitution would say no more touching the trust fund from Social Security, and Social Security could be used only for Social Security and Medicare. I have not heard anybody rallying around that.

I support this two-thirds vote, a supermajority. Our Founders in their wisdom would have placed this supermajority on an income tax, but they were not that foolish to impose an income tax.

In closing, let me let the Congress know this: There is a woman in America who hit the American dream yesterday. She hit the lottery for $190 million. That is unbelievable. She will take home $70 million. She won $190 million lottery, but when everybody is done running their fingers through it, she will take home $70 million.

Everybody is all excited about the refunds they get of the money the IRS has been holding interest free on our accounts. Beam me up. We need a constitutional amendment to ensure there will be no more chicanery with the easy business of being seduced to find more dollars for this government.

With that, I thank the gentleman from Florida (Mr. SCARBOROUGH) for the time, and I urge an ''aye'' vote for this constitutional amendment.

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

I would like to remind the previous speaker that the AFL-CIO has urged a vote against the proposed constitutional amendment that would require a two-thirds majority in the United States House and Senate to increase Federal revenues. Why? Because this amendment would undermine the principle of majority rule in our Federal Government by allowing one-third of either the U.S. House or Senate to hold tax bills hostage.

Since many of the terms in this resolution, as previously pointed out, are extremely vague, this proposed constitutional amendment would undoubtedly lead to endless litigation in our courts. It would also hurt our Nation's working families by making it more difficult to extend the lives of the Social Security and Medicare Trust Funds.

In fact, this proposed constitutional amendment would also make it more difficult to close tax loopholes, including the foreign tax credit and the deferral of the United States taxes on foreign income which encourage U.S. companies to move American jobs overseas.

Why, since last April 15, 1998, have not the majority brought forward any of these bills that would close tax loopholes? It seems to me that the income tax was approved by the 16th Amendment to the Constitution in the year 1913. It was passed because huge tycoons were earning hundreds of millions of dollars without paying taxes: the Rockefellers, the Morgans, the Vanderbilts. Without the 16th Amendment, we would have had no way to prosecute a World War I, not to mention a World War II.

□ 1230

So it is important that we put these matters in perspective.

We have an accounting analysis that shows that the Reagan era tax cuts were for higher income taxpayers. The Clinton era help for the working poor and the targeted tax cuts contained in the 1997 balanced budget agreement have all helped keep the Federal taxes for most Americans lower than they have been in any time since 1979.

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

Mr. SCARBOROUGH. Mr. Speaker, I yield 4 minutes to the gentleman from Arizona (Mr. SHADEGG).

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

Mr. SHADEGG. Mr. Speaker, I cannot help but begin by associating myself with the remarks of my colleague, the gentleman from Ohio (Mr. TRAFICANT), from the other side. I thought he was brilliant, and I hope that our colleagues were listening.

I have put up here on this poster a quote from John Randolph. John Randolph served in this body in the late 1800s as a Member of the U.S. House and then as a Member of the United States Senate. And he said what this debate is really all about, and that is that ''One of the most delicious of privileges is that of spending other people's money.'' That, Members, is fundamentally what we do here when we spend taxpayers' dollars. When we enact program after program and tax increase after tax increase, we indulge ourselves in that delicious privilege of spending other people's money.

That is what this debate is about. This debate is about should it be easier to continue to spend ever increasing numbers of other people's money, ever increasing amounts of other people's money. Not our money, not our money out of our own wallet, but money taken out of the wallets of the taxpayers of America. Should we make it easier to do that or slightly harder?

The answer is that those who oppose this amendment want it to be easy to take money out of other people's wallets because they enjoy the privilege of spending other people's money. But the sad truth is it is never enough for those who want to spend other people's money.

In 1950, just a few short years ago, in my lifetime, the average taxpayer sent $1 to Washington for every $50 that they earned. Today it is $1 for every $4 and approaching $1 for every $3. It has become a radical increase in the growth and the size of the Federal Government and its tax bite so that people in this body can enjoy that privilege of spending other people's money.

Now, what is it that we propose to do about it? We propose to do something that has in fact been called radical on this floor today, but is indeed not radical, and that is to put in a rational limitation on the power of this Congress to increase taxes once again.

And do not be fooled by these constitutional arguments. As the gentleman from Ohio (Mr. TRAFICANT) pointed out, the Founding Fathers did not impose an income tax. They did not believe there should be an income tax. Indeed, that was not adopted until the 16th Amendment. So the argument that we should not have this kind of a constitutional amendment, and that the Founding Fathers rejected it, is simply false.

Now, what is our idea? Impose a constitutional amendment that makes it slightly harder, a two-thirds majority, not a simple majority, to raise taxes. This poster shows that 68 percent of all Americans live in States where the same type of limitation has been passed. Indeed, 14 States, from Arizona to the State of Washington, listed here, have all enacted similar measures, saying, ''No, you should require a supermajority before you raise taxes yet one more time.'' It is not a radical idea, it is a commonsense idea.

I was reading a statistic earlier today that went to the issue of this debate. It pointed out that the IRS sends out 8 billion pages of forms and instructions each year, the equivalent of paper made from almost 300,000 trees, and receives back enough paperwork to circle the earth 36 times.

I could not help but be struck by the fact that what that proves is that, vis-a-vis the IRS, the beavers that we have just learned about who on the Tidal Basin in the last few weeks have chewed down one or two trees, maybe three or four trees before they were caught, they are pikers compared to the IRS. The IRS in 1 year, not one little aggressive beaver chewing down four or five of our beautiful cherry trees in any given year, the IRS with its 8 billion pages of forms and instructions each year consumes almost 300,000 trees.

Maybe the IRS should employ those beavers.

Mr. BARTON of Texas. Mr. Speaker, will the gentleman yield?

Mr. SHADEGG. I yield to the gentleman from Texas.

Mr. BARTON of Texas. Is there any truth to the rumor that the beavers are actually contract employees of the IRS?

Mr. SHADEGG. Mr. Speaker, reclaiming my time, I would say to the gentleman, who makes a good point, if they are not now, perhaps they should be.

Mr. Speaker, I urge my colleagues to support this amendment.

Mr. CONYERS. Mr. Speaker, I yield 7 minutes to the gentleman from Massachusetts (Mr. FRANK).

Mr. FRANK of Massachusetts. Mr. Speaker, I am sorry to interrupt the latest episode of ''Leave It To Beaver,'' but I have never really been a big fan of reruns.

What we are seeing today is the end of a romance, and it is a sad day. This should not have come on tax day; maybe it should have come on Valentine's Day. The romance that we are seeing come to an end is that between the Republican Party and their view of the people.

When the current majority first took office in 1994, they were full of announcements that they were here to carry out the will of the people. They were, they said, the embodiment of the American public's will. Well, they have run into some rocky times. The public has not been nearly as supportive of their agenda as they wish.

And, increasingly, their irritation with the public comes through. It reached, of course, a high point last year on impeachment. And by the time that impeachment came to the floor, we had Republicans talking about their duty to disregard the public will because they knew much better than the public what should be going on.

Now, this is the logical conclusion of that. We have had a system in this country called democracy, in which a majority of the people vote for Members of Congress. It is not strictly majoritarian in the Senate, obviously, because of the two Senators per State, but the notion was we would get a majority and the majority would then decide.

Well, the Republicans are here telling us today what they told us in December: ''That majority of the American people ain't all it was cracked up to be. You can't trust them. You can't trust the American people through the electoral process to have representatives who will do the right thing.'' So let us say when it comes to a policy the Republicans do not like, such as taxes, then we will have to have a supermajority.

The gentleman from Arizona said we now collect more in taxes than we did in 1950. That is true. There was no Medicare program in 1950. Of course, if it was up to the Republican Party, there still would not be. They were opposed to it. And it is true that because we have a Medicare program, that requires taxes that were not levied in 1950.

We did not have any serious environmental programs in the United States in 1950. I notice the Charles River has now just been declared open for swimming to a great extent. We can give people a tax cut, and there is not much they can do to clean up the rivers or clean up the air.

So it is true, the billions we spend on environmental protection, cleaning up Superfund sites, cleaning up the air, cleaning up the water, those take taxes and they did not exist in 1950.

But this is not a substantive argument, it is a procedural one, and we should go back again to the fundamental issue here. The Republican Party is making it clear today that they have lost trust with the American people. Indeed, it became very clear during impeachment that if the American people worked for us instead of the other way around, the Republicans would have fired them. They were very disappointed in the people.

And they are institutionalizing today, if they are successful, in the Constitution their distrust of the people: ''Don't let a majority make these

important decisions. You can't trust a majority of the voters. You take a majority of the voters who elect Members of the House of representatives; we don't like what they are going to do.''

Now, I have to say, in fairness to the Republicans, they did not rush to this repudiation of the public will. They were much happier when they could claim to be the tribunes of the public. The problem was that the public ran out on them and they were upset. I noticed that during impeachment, and I think these are very connected, because it was the dislike of the American public's decision that came out in impeachment that is really the same force that we have today.

Now, I can say, because I was there in the Committee on the Judiciary, that the Republican Party did not start out to repudiate the public. In fact, when the impeachment thing started, they were sure the public was on their side. To their horror, they saw the public moving away, so they tried to make a virtue out of necessity by saying how proud they were to stand up to public opinion.

Having the Republicans announce during impeachment that they were pleased to show that they could resist public opinion would have been a little bit like Pharaohs' soldiers, as the Red Sea closed in on them, announcing that it was a wonderful day to go swimming. This was not something they wanted to happen, but if it was happening, they had better make the best of it.

Now they are taking it one step further. It is one thing to find ourselves embarrassed by the public differing with us and to announce how wonderful we are because we have stood up to the public, but it is another to write it into the Constitution of the United States.

The Constitution of the United States leads us to ask on this fundamental public policy question, and here it is, do there need to be some things that are important for the quality of our life that we do jointly? I do not know how we provide public safety with a tax cut. I do not know how we clean up the air or the water or take care of the health of poor children. There are some things we can only do, that are important for this country, if we do them jointly.

There is, I think, a difference on the part of some people in the public. It is true if we ask people about government spending in general, they will be very negative. But if we ask them about the specific parts of government spending, they are often quite positive.

People, I think, would like to see more spending in the Medicare program. They would like to see a prescription drug program. If we are going to do a prescription drug program, that is going to take taxes. If we are going to keep cops on the street, that takes taxes. If we are going to clean up the air and the water, that takes taxes.

Now, people can say, ''No, we don't want to see that happen. We don't want a prescription drug program in Medicare. We don't want to help people build new schools with Federal money. We're against any revenues.'' That is a legitimate decision. But why are they unwilling to let it be decided by majority rule? Why this repudiation of the majority?

By the way, when it comes to majority rule, among the majorities they do not trust, apparently, is the very House Committee on the Judiciary, that bulwark of Republican rectitude against an improvident public, because this bill did not get voted on in committee. I am on the Committee on the Judiciary; I am even on this subcommittee. I must have been absent that year because we did not have a hearing on it this year. We did not have a markup in subcommittee. We did not have a markup in committee.

This radical revision of the notion that a majority should rule, which the Republicans used to hold when they still thought the majority was backing them up, comes to this floor untouched by human hands. This comes to us without a hearing, without a markup, without a committee meeting. Not only have the Republicans decided to repudiate the notion of majority rule in representing the public, whom they do not trust on this, they have apparently forgotten what they said a few years ago about procedural regularity, about committees. This one just comes right to the floor.

Now, I understand why. I understand that there are members of the committee who have more regard for the majority principle, who would have been a little embarrassed by it. But when we try to accomplish a bad idea by a bad procedure, two wrongs do not make a right. And I hope this effort to right the repudiation of the public's right to make decisions by a majority into the Constitution is defeated.

Mr. SCARBOROUGH. Mr. Speaker, I yield myself 30 seconds, just to thank the gentleman from Massachusetts for being concerned about that end of a romance.

Actually, fortunately, given the choice between the arms they would be driven into, with Mr. Clinton and Mr. GORE and those of the left who are now proposing a new tax increase, I think over $100 billion in tax increases, 60 percent of those going to Americans making less than $50,000, I am quite comfortable that that romance will take us well into the 21st century.

Mr. FRANK of Massachusetts. Mr. Speaker, will the gentleman yield?

Mr. SCARBOROUGH. I yield to the gentleman from Massachusetts.

Mr. FRANK of Massachusetts. My only question is why is the gentleman not willing to let the American people decide that by a majority?

The gentleman may be right or wrong substantively, but why this fear of letting the majority decide by majority rule?

Mr. SCARBOROUGH. Mr. Speaker, I yield myself 30 seconds to respond that we certainly have no fear of it. We fear that no more than Democrats fear talking about taxes overall.

I have heard discussions about impeachment. I even heard the ghost of Newt Gingrich rise from the mist in the rules debate and about Medicare. We have no fear about that. Our fear is that the Democrats, given their will in the future, will do exactly what Bill Clinton and AL GORE want to do right now in their budget, and that is raise taxes on hard-working Americans.

So I do not think the romance is over. In fact, a poll that was taken last year shows that 73 percent of Americans support tax limitation.

Mr. Speaker, I yield 2½ minutes to the gentleman from Utah (Mr. CANNON), a member of the Committee on the Judiciary.

Mr. CANNON. Mr. Speaker, I was impressed by the point made by the gentleman from Michigan (Mr. CONYERS), that major international corporations pay virtually no taxes, and that despite the valiant efforts of the gentleman from Michigan and the gentleman from Ohio (Mr. TRAFICANT) and others over most of the last 40 years of Democrat control of this House. That illustrates the point that people pay taxes.

Mr. Speaker, America is great for many reasons. We have a larger population base than, say, Germany. We have massive natural resources. But the key to America being the world's only superpower is not in the numbers of our people or in the size of our cornfields but in the creativity of the American people. Our creativity derives from the way our predecessors framed the role of government.

□ 1245

They recognize government for what it is, force. Some forces are necessary in order to secure the blessings of liberty, but the challenge we will always face is balancing government's access to force and constraining that force. And nowhere is the coercive force of government more broadly felt than in ripping from the laborer a portion of his wages.

We, the Federal Government, are now tearing from our citizens a larger portion of their earnings than ever before in our history, more than during the struggle for freedom during World War II.

My friend, the gentleman from North Carolina (Mr. WATT), is embarrassed apparently by the waiving of the Constitution on April 15. This is the day that people feel that pain. Let me just say that when we changed the Constitution and allowed for an income tax, it was only the most farsighted of the men involved and women involved in that process who foresaw, over the promises of everyone, the extent to which we would actually raise taxes in America.

As Americans, as representatives of the American people who hold the common dream that makes us Americans, we have an obligation to limit the

force brought against us collectively by the grasping government bureaucracy. That may mean that we in Congress must restrain ourselves from attempting to have another program to deal with society's ills.

But let me remind my colleagues that compassion does not always mean intervention. If we just do not spend the surplus, we will either continue to grow the economy at phenomenal rates, bidding up salaries in the process, or interest rates will fall. I believe that no bureaucrat will ever come up with a program as compassionate as a 4 percent interest rate.

So I believe that we should not expand government, and I also believe that we should constrain our ability to tax. Therefore, I support and I ask my colleagues for their support of this tax limitation amendment.

Mr. CONYERS. Mr. Speaker, may I inquire of the Chair the time remaining on both sides?

The SPEAKER pro tempore (Mr. BOEHNER). The gentleman from Michigan (Mr. CONYERS) has 54 minutes remaining, and the gentleman from Florida (Mr. SCARBOROUGH) has 60 minutes remaining.

Mr. CONYERS. Mr. Speaker, I yield 3½ minutes to the distinguished and able gentleman from Virginia (Mr. MORAN).

Mr. MORAN of Virginia. Mr. Speaker, I thank the distinguished and able ranking member of the Committee on the Judiciary for yielding time.

Mr. Speaker, this provision should be defeated, for three reasons. One, it is an exercise in hypocrisy. Secondly, history has shown that it does not work. And thirdly, it may mitigate against this Congress making the kind of very difficult decisions that may be necessitated in the near future.

I say that it is an exercise in hypocrisy because, in January of 1995, in the Contract with America, the new Republican majority included this as a rule that would guide the House, and it passed in the House. But every single time that we have had a tax bill, primarily a tax cut bill, but a bill that had provisions that actually increased taxes, the Committee on Rules had to waive this very rule. So every time that we have had a tax bill, the Committee on Rules included in the rule a waiver of this very provision.

So for us now to consider this and even to consider voting for it in light of our past experience, it seems to me, is an exercise in hypocrisy. We know it will not work. And yet the same Republican majority that voted this as a rule voted for each individual rule that waived this rule as it would apply to any subsequent tax bill.

Secondly, my recollection is that the Articles of Confederation actually had this as a requirement as well, a supermajority for any tax increase, and it did not work. Minority rule meant that our young country was not able to function effectively. They went back and they had to change it. And there are some very extensive debates that we can consult that shows the reason why it did not work, why they had to go to majority rule to be able to make the kind of difficult decisions that this Congress has elected to make.

Now, thirdly, it seems to me that there are a number of things that this Congress is going to have to do in the near future. One is to make the kinds of difficult decisions that will be necessitated to ensure that our retirement security programs are sustainable. They may, in fact, include raising some additional revenue in order to be fair and to be sustainably financed into the long term. I do not know that. But I do know that we will never get two-thirds of this House to make those kinds of votes no matter how compelling the arguments are in favor of those votes.

There are other areas in which I think that we certainly should get two-thirds. Corporate welfare, some of the loopholes that are used to abuse. History tells us this does not work. We know that these tax issues are the most difficult issues. They take leadership and they take courage and they take majority rule.

Almost all of these difficult issues have only passed by a slim majority no matter how compelling, as I say, are the arguments. We need to enable doing the right thing for this country, and doing the right thing is not the easy thing. Let us defeat this bill.

Mr. SCARBOROUGH. Mr. Speaker, I yield 1 minute to the gentleman from Texas (Mr. BARTON).

Mr. BARTON of Texas. Mr. Speaker, if I were a permanent resident at my apartment in Arlington, the gentleman from Virginia (Mr. MORAN) would be my congressman. I get all his mailings. And he does an excellent job, so I want to commend him on this.

I want to comment about having to waive the rule that we pass. My colleague correctly pointed out that when it was waived, it was waived because we were trying to cut the capital gains. And the way the capital gains code is structured, we actually have to increase the rate in order to lower the net effect of the total tax. So we have protected that in the tax limitation amendment because of the de minimis requirement, and we have a specific section in there about capital gains.

So I just wanted to point that out. I know the gentleman may not have known that.

Mr. MORAN of Virginia. Mr. Speaker, will the gentleman yield?

Mr. BARTON of Texas. I yield to the gentleman from Virginia.

Mr. MORAN of Virginia. I do know that. In fact, I spoke to that when the tax bill came up to that very provision. It was the Matsui provision, as I recall, on capital gains. We had to change that because it applied to small capitalized companies. But in the next tax cut bill, there was a Medicare revenue increase where we also had to waive the rule.

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

Since the gentleman from Texas (Mr. BARTON) knows that, he must know that there were some other reasons that there were other exceptions made. That was not the only one for increases in Medicare. For increases in Medicare, we had to again waive that rule. So let us bring this thing to a fuller conclusion than that.

Mr. SCARBOROUGH. Mr. Speaker, I yield 2 minutes to the gentleman from Wisconsin (Mr. GREEN).

Mr. GREEN of Wisconsin. Mr. Speaker, I would like to inject some Midwestern common sense into this debate. The taxpayers of our Nation do not care which party deserves greater blame for tax increases. For them, this issue is not about conservatives versus liberals or Republicans versus Democrats. For them, it is not about parties; it is about pocketbooks.

Survey after survey shows that Americans support the proposal before us. Why? Because they know that if we do not take steps to protect them against tax increases now when we have an operating budget surplus, then we never will. They know that if we do not act now when our tax burden is higher than it has been anytime since World War II, then we never will. And they know that if we do not act now when 56 percent of Americans find the Tax Code so confusing, complicated, and complex, that they turn to outside experts for help, then we never will.

Working families know that this is precisely the time, the year, and, yes, the date to make this proposal on to protect their pocketbooks, to protect their future.

Now, a little earlier I heard so many arguments against the concept of a three-fifths vote, a supermajority requirement, saying that it does injustice to the Constitution. But, of course, the greater injustice is the one done to our working families every year around this time.

Now, this is not news. That is why State after State has passed a law like the one before us. Some of these States have had their supermajority requirements, their tax limitation provisions for years. And the evidence shows clearly, unmistakably that these provisions work. And, of course, that is the most important thing to remember.

And the critics of this amendment know it very well. Make no mistake, they do not oppose this plan because it will not work. They oppose it because it will work, it will prevent taxes from growing faster than our ability to pay, and it will limit the growth of government.

I urge support for this constitutional amendment.

Mr. CONYERS. Mr. Speaker, I yield 5 minutes to the gentleman from Maryland (Mr. CARDIN) a senior member of the Committee on Ways and Means.

Mr. CARDIN. Mr. Speaker, let me thank my friend from Michigan (Mr. CONYERS) for yielding me this time and congratulate him on the work that he has done in the Committee on the Judiciary.

Mr. Speaker, I rise in opposition to this constitutional amendment. It reminds me of the debate that we had on another constitutional change that would have provided for a balanced Federal budget. During that debate, many of us pointed out that the Constitution is not the problem, that we have all the tools here in this body where we can do what is right, we can pass the necessary laws to make the necessary corrections.

In 1993, we acted, we acted on the imbalance in our Federal budget. We passed a new economic program for this Nation; and as a result of the action that we took in 1993, we are enjoying a balanced Federal budget, we are enjoying economic prosperity, we are able to have more rational budget debates now in these halls.

But, Mr. Speaker, it is interesting that if this constitutional change would have been in the Constitution in 1993, we would not have been able to put this Nation back on a path of a balanced Federal budget, for it was a controversial bill. It passed by only one vote in this body or in the other body. We were able to do that because democracy worked, majority worked, and we could benefit as a result of that action.

The Constitution is not the problem with our Tax Code. Yes, Americans are rightly upset with the taxes they have to pay and the way in which we collect those taxes. We need tax reform. The current majority has been talking about that during the last 4 years, and yet we have not had a single moment of debate in this body, on this floor, on tax reform.

Bring out what the public really wants. Let us change our Tax Code. We have the power to do that. But instead, one day a year, on April 15 each year, we debate a constitutional change. The Constitution is not the problem.

□ 1300

As my colleague from Virginia pointed out, this will not work. We reserve supermajorities in the Constitution for process issues, not to enact substantive legislation. To override a presidential veto, to pass a constitutional amendment, to expel a Member, that is what we reserve extraordinary supermajority votes for, not policy determinations.

My friend from Virginia pointed out that in the 104th Congress, 4 years ago, the Republican majority put this in our rules. It has not worked. It did not work. Every time that there was an opportunity for the rule to prevent congressional action, we waived it. As the gentleman from Texas pointed out, well, we changed that. Yes, we changed it 2 years later. It did not work, so we changed the rule.

We could do that when it is a rule. You cannot do it when it is a constitutional change. You cannot just go back and say, ''Oh, we made a mistake, let's change it.'' It will not work. We know that. Yet every April 15 we come to the floor and tell the American people we are trying to do something about their frustration with paying taxes.

We have the tools. As we had the tools to deal with the balanced budget, we have the tools to deal with tax reform. Why are we not spending today debating what type of a tax structure we should have for this Nation? Why have you not brought out in 4 years a bill that would reform our tax structure? Then we could have the debate that the American people would like us to have. Let us stop blaming the Constitution of the United States. It is our responsibility, and let us use our time to have a constructive debate.

Mr. SCARBOROUGH. Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. BILBRAY).

Mr. BILBRAY. Mr. Speaker, today is April 15. I would like to take this time to congratulate my tax accountant, my wife Karen, who has gone through the last few months having to confront taxpayer after taxpayer. I have to apologize to Karen, her staff and every tax consultant in America, and yes, every taxpayer in America that we have put them through what we have done in the last few months.

Now, I keep hearing from Members of Congress about how the taxes only affect the rich and how the rich need to pay more and that every time a tax increase goes through, it is only on the rich. Let me tell my colleagues something. Those of us who represent the working class people of the United States and people that work in businesses like my wife, that have no client, not one client who makes over $100,000 a year, know the great lie that comes out of these chambers and out of this Capitol about ''The rich are going to be taxed, but don't worry, working class, you'll be held harmless.''

The fact is, Mr. Speaker, is that our Tax Code needs to have a supermajority to control the abuses of the majority. That is what the Constitution is about, to protect the individual from the confiscation of their property by the Congress of the United States. It should be an extraordinary issue. In California, where 32 million people live, the most progressive State of this Union, we have had for decades the fact that we have addressed the issue; there should be a supermajority before government goes in and confiscates private property in the form of taxes.

Now, the people in California, Mr. Speaker, have the right of initiative. They can sign petitions, get it on the ballot and force it on the legislature to give them the protection of a supermajority when it comes time to confiscate their assets in taxes. The people of the United States do not have that right under our Constitution. That responsibility lies with this body, to initiate a constitutional amendment to make sure we do not abuse those actions like we have in the past. I stand in favor of the constitutional amendment. I apologize to the taxpayers and thank the gentleman from Florida for this action.

Mr. SCARBOROUGH. Mr. Speaker, I yield 2 minutes to the gentleman from Utah (Mr. COOK).

Mr. COOK. Mr. Speaker, I thank the gentleman from Florida for yielding me this time. Mr. Speaker, I rise in strong support of the tax limitation amendment to the Constitution. I wish to commend the gentleman from Texas (Mr. BARTON) for his continuing vigilance on this important amendment.

The need for this amendment is obvious. Not since World War II has the tax burden on American workers been so high. The Federal Government already has a lot more money than it needs. Some people in Washington still do not think that is enough. I am not one of those people. Americans work hard for their money and they deserve to keep more of it.

It comes down to a simple matter of trust. I trust the American people to use their money directly, as they see fit, rather than having a government making even more of those decisions for people. Changing the Constitution to make it more difficult to raise taxes to fund new spending programs and increase additional pet projects is absolutely necessary and appropriate to make that more difficult.

Do not fall for the sky-is-falling arguments from some who say this amendment would tie the hands of government in times of war or economic downturn. The tax limitation amendment directly accommodates such situations. Consider the source of those arguments. They are made by the very same people who through their voting records show that they think taxes are actually too low.

Our Nation was founded on the principle that ability and hard work should be rewarded with economic prosperity. America has moved toward the government bearing the fruit of its citizens' efforts, and I think we need to reverse that course. Let us pass the tax limitation amendment.

Mr. SCARBOROUGH. Mr. Speaker, I yield 2 minutes to the gentlewoman from Illinois (Mrs. BIGGERT).

(Mrs. BIGGERT asked and was given permission to revise and extend her remarks.)

Mrs. BIGGERT. Mr. Speaker, I rise today in support of House Joint Resolution 37, the tax limitation amendment. It is April 15 again and many Americans are scrambling to finish preparing their tax returns. The multiple, confusing and ultimately costly forms remind us of one thing. We are taxed too much, not too little. The average American today pays over 20 percent of his or her income just in Federal taxes. That is up from 5 percent in 1934 and is the highest since World War II.

We now have surpluses as far as the eye can see, hundreds of billions of dollars each year. One would think that tax cuts would top the President's agenda. But this year he has proposed more than $100 billion in new taxes and fees to fund new government spending. I guess old habits die hard.

Mr. Speaker, the President's proposed tax increases in an era of budget surplus merely emphasize that we need to limit the government's ability to tax its citizens. The tax limitation amendment does this. It would require a two-thirds supermajority vote in both houses of Congress to raise or create new taxes.

That tax money is our money and we should make it harder for the government to take it. We pay taxes today with the knowledge that we must still work for another month before reaching Tax Freedom Day. Last year, Tax Freedom Day in Illinois was May 13, the seventh latest in the country. That means that most Illinoisans had to work almost half the year to pay their Federal, State and local taxes. We are taxed too much, not too little.

Mr. Speaker, now is the time for the tax limitation amendment. I urge all my colleagues to do the right thing this afternoon and vote to give Congress the means to restore the fiscal discipline that has for so long been missing.

Mr. SCARBOROUGH. Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. BRADY).

Mr. BRADY of Texas. Mr. Speaker, I thank the gentleman from Florida (Mr. SCARBOROUGH) for his leadership and that of the gentleman from Texas (Mr. BARTON) on this issue.

I know we are fortunate to be going through very good times right now, but when I listen to my neighbors and the families that I represent, we have an awful lot of families that are struggling to make ends meet each month. School, clothes, the cost of medicine, car insurance, college is all so expensive, we have so many families, both parents working as hard as they can, working harder than they ever have before, keeping less than they ever have before and really living paycheck to paycheck.

All it takes is one of your kids gets sick and that cost is expensive, then one of your family members passes away unexpectedly, you have got to figure out a way to travel there. I can guarantee you, just when you think things could not get worse financially, your car will break down. There must be a Federal law that requires that to happen. But it always seems like those things occur. The worst feeling in the world, whether you are a student or a parent or a senior, is to lie awake at night, it is a sick feeling to lie awake at night thinking ''How in heaven's name am I going to make it through this time?''

The opponents of this bill say, ''Look, if you will send us more of your paycheck, just send us more of your money, and then you can go down to a government office and maybe stand in line and fill out these forms. In a month or so come back and we'll let you know if you are eligible so we can help you.'' Our belief is just the opposite. We want you to keep more of what you earn. We think it ought to be a little easier to make ends meet each month. We think you can make better decisions. It is your money, after all.

This constitutional amendment ties the hands of Washington so we can untie the hands of our families and our working families. I think Ronald Reagan said it best. It is time someone stood up to those in Washington who say, ''Look, here are the keys to the Treasury, spend all you want of the hard-earned tax dollars. It is not yours, anyway.'' This amendment stands up for families and taxpayers, and I support it.

Mr. CONYERS. Mr. Speaker, I am delighted to yield 7 minutes to the gentleman from Texas (Mr. DOGGETT).

Mr. DOGGETT. Mr. Speaker, I believe it was old Ben Franklin who said, ''In this world nothing is as certain as death and taxes.'' He could have well added, in the present era in our country's life, a third, which is the determination, come April 15, of the Republican Party to resurrect dead issues. We go along in this Congress for months upon months on end and little or nothing happens. Certainly little or nothing happens about simplifying the Tax Code, about having genuine reform.

But somewhere, I guess around April Fool's Day each year, the Republican leadership here in the House, they scratch their head and they ponder what simplistic approach to come out with that is already dead, that will not pass, but that will give the American people the appearance that someone is on their side on the tax issue? And so some years it is abolish the Internal Revenue Service while not replacing it with anything; other years like this it is hike up the amount of votes it will take to approve a tax change.

In the meantime, the hardworking American taxpayer who is out there, who would like to see a system in place for the collection of the taxes that are necessary to be the strongest and greatest Nation in the world, is out there wondering why the Congress does not get to work with real tax reform, with tax simplification, with meaningful changes that would make a difference in what we all do here come April 15 in paying our taxes. What they are getting instead is most days, most weeks, most months this Congress doing little or nothing about tax issues, until April 15 comes along and they resurrect one of these old dead ideas that they know is going nowhere, in order to give the appearance that they are on the side of the American taxpayer.

Let me assume for just a minute that we work to put this sorry idea into the United States Constitution, and I have to pause just a minute there. The gentleman from Michigan (Mr. CONYERS) has so ably pointed this out already. It points to one of the other really strange contradictions of this place. When these Republicans came blazing in here with Newt Gingrich back in 1995, they professed to be great conservatives.

Well, it is strange what labels they put on themselves, because when you come to the United States Constitution, they are about the most ultraliberal group I have ever come across in my life. They view the United States Constitution a little like the D.C. municipal traffic code. They have got an idea out here to amend it, to edit it, to change it, to alter it, as if our Founding Fathers had little or no sense about the future good of this country.

You can mark your calendar now. Come next April 14 or 15, they will be back here with some other idea to wreck the Constitution by putting in unworkable provisions, knowing that they are dead, that they are not going to be approved in the Congress, but that they have some good political cover that they offer in presenting such a proposed edit of the United States Constitution.

But let us assume for a moment that we were to adopt this provision. What would the effect be? Well, I think that it would be a great boon for Washington insiders and Washington lobbyists in doing things the way they have always been done here. Because if you can get a special provision of the type that American citizens are so outraged about Washington, a special preference, a special advantage, a special tax loophole written into the Tax Code here in Washington by your lobbyist, so that the people across America that do not have a lobbyist up here, they have to pay a little more taxes so that someone who has got a lobbyist and a fleet of limousines here in Washington can pay a little less, guess what kind of vote it is going to take to eliminate and reform that system if we are ever going to change it?

It is not going to take the same simple majority that got the provision stuck in there to advantage some special interest group. It is going to take, not 51 percent, it is going to take two-thirds to eliminate that special interest provision. That is why I call this amendment, as it is offered by its name in fact, by its true name, which is the ''Tax Loophole Preservation'' amendment. That is what it is all about.

And some of our colleagues in the Republican leadership, I mean, to borrow from Will Rogers, they have never met a tax loophole they did not like. They think if you get a tax loophole into this Constitution, it is good. If the President comes along and he proposes to eliminate some tax loophole, ''Oh, my gosh, that's a revenue raiser.''

It may be a revenue raiser that facilitates our ability to provide prescription drugs to our senior citizens that are overburdened with prescription drug costs. It may be a tax loophole that closing it will allow us to provide some assistance to working families who may need a child care tax credit. But they see it as a revenue raiser and therefore, by its very nature, a very bad and evil thing that ought to have not half of this Congress plus one but

two-thirds of the Congress required to eliminate it.

If they pass this amendment, what they will be doing is freezing into the Tax Code all of the various special provisions, advantages, preferences, loopholes that are already there, that America has been complaining about and asking this Congress to do something about from time on end.

□ 1315

What is an example of this kind of provision put in place by this very House? It would have become law had not it been brought to public attention. Mr. Speaker, it is one I think this body is very familiar with, though it certainly was not one of its prouder moments.

As my colleagues know, many of us are concerned with the problems of nicotine addiction, one of the most serious drug problems we face in this country. There has been great public interest in having some legislation to prevent youth smoking. What proposal did this Republican leadership offer as a solution? A $50 billion tax credit for the tobacco industry snuck into a bill under a title for small business tax relief, and they actually passed that through this House. Fortunately some reporters found out about it being hidden around page 317 of the bill, and we were able to eliminate it.

But it is that kind of provision that, if snuck into the Tax Code, we will not be able to eliminate it except by a two-thirds vote. That would be a serious mistake for all of us who recognize the need for tax simplification, tax reform and true assistance to working Americans.

Do not approve an amendment that tinkers with our Constitution but would actually set back the reform movement once we get a Congress in place that genuinely wants tax reform and expresses some concern about it on more than one day of the year.

Mr. SCARBOROUGH. Mr. Speaker, I yield myself 45 seconds just to say again any change in the Tax Code regarding these loopholes that they are so concerned about, and they should be concerned about the loopholes because they perfected them over 40 years while they were in the majority before the gentleman from Texas (Mr. DOGGETT) was elected in 1994; all we need is a simple majority.

I will once again say perhaps this is in my colleague's eyes a dead issue. Perhaps it has come up before. But as my colleagues know, welfare reform was killed three times by the left before we passed it, and, of course, the balanced budget. The President and many on the left said a balanced budget in 1995 would destroy the economy. Well, we have done it in 4 years instead of 7.

Likewise, hope springs eternal. We do not want this to come up again next year. We believe it should be done this year, and with the help of many on the left who are now born again tax reformers, maybe it will.

Mr. Speaker, I yield 2 minutes to the gentleman from Virginia (Mr. GOODLATTE).

Mr. GOODLATTE. Mr. Speaker, I thank the gentleman for yielding this time to me, and I say to my friend from Texas that we have been pushing for tax relief across the board. We have been pushing to scrap the entire Internal Revenue Code which would eliminate the vast majority, if not all of the so-called loopholes he refers to which were created overwhelmingly during his party's majority rule in this House for more than four decades. I would say to the gentleman that we simply want to correct this problem, and obfuscation about it is not the way to cure it.

Mr. Speaker, I want to thank my colleagues on both sides of the aisle for sponsoring this important legislation which I rise today to strongly support.

Mr. Speaker, in 1913 taxpayers remitted an average of about 8 percent of their total income in Federal, State and local taxes. Today's average family is paying almost 40 percent of their income on taxes. That amounts to more than the typical family spends on food, clothing and housing combined. Not since World War II has the tax burden on American workers been so high.

Mr. Speaker, even with the federal budget surplus projected at $4.9 trillion over the next 15 years, many in Congress and the administration are calling for even higher taxes on American families. Mr. Speaker, this is exactly why we need a tax limitation amendment. This is the surest way to keep the hard-earned money of American families out of the hands of the Washington politicians who want to raise their taxes and spend their money and keep it in the hands of those who know best how it should be spent, the American taxpayer.

Mr. SCARBOROUGH. Mr. Speaker, I yield 2 minutes to the gentleman from South Carolina (Mr. DEMINT).

Mr. DEMINT. Mr. Speaker, I want to reassure my colleagues that a lot of progress is being made on tax reform, and in case my colleagues have not had a chance to keep up this week, we have passed a budget that protects Social Security and Medicare better than the President, continues funding for education programs and promises to return over $800 billion of hard-earned dollars to the American taxpayers. So we are making a lot of progress, and there will be real tax reform.

The question is when today when I leave this meeting to introduce one tax reform proposal, and my colleagues will see several from the leadership over the next couple of weeks, will our colleagues join in the debate to truly reform this Tax Code? We will have to wait and see. But in the meantime, Mr. Speaker, all of us need to recognize that history has confirmed, and all of us know it, that the temptation to spend money in this Congress is too great for this body to resist.

We know that over the last 86 years this government has asked the American people to sacrifice their income and their prosperity to make government more prosperous. Today all we are doing is asking the government to sacrifice its income to make the American people more prosperous. We have got to make it harder for Congress to spend the money, the hard-earned money, of the American taxpayers.

Mr. Speaker, there are so many good things to do that come up every day that we want to help with, good causes that sound so good when they are presented. But every little good thing that we try to do, in spite of evidence over the years that we cannot do it nearly as well as individuals and communities, every time we spend money, we take that money out of the pockets of the American taxpayers. We have got to make it harder to spend money. We have got to stop making it harder for Americans to live their lives the way they want, to keep what they earn, to spend it and make decisions in their own lives.

Mr. Speaker, all this amendment will do will make it a little harder for this Congress to spend the money of the American people. It does not cut one program, it does not give one penny to the rich, it takes nothing away. All it does is force us to make it a little harder to spend the hard-earned money of the American people.

I support the amendment, and I hope all of my colleagues will join me.

Mr. WATT of North Carolina. Mr. Speaker, I yield 3 minutes to the gentlewoman from Texas (Ms. JACKSON-LEE).

(Ms. JACKSON-LEE of Texas asked and was given permission to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, I thank the gentleman from North Carolina for yielding this time to me.

The previous speaker made an eloquent plea on behalf of the American people, and I wish today, on April 15, a day of course that many of our constituents are making their way to the post office or finding other ways to send in their taxes, that we were truly deliberating on, I think, real issues about both the Internal Revenue Service and taxes.

One, I think it is important to note and it is important for America to know that this resolution that is on the floor today would damage, interfere with and maybe keep this body from seriously looking at a real review of the Tax Code to avoid some of those loopholes of which enormous sums of money pass the hands of those who really need it and go into the wealthy. At the same time I wish the American constituency would realize that in our attempt to save and preserve Social Security and Medicare some amount more than de minimis might come about in terms of a tax increase, and this resolution will put a dagger in the heart of saving Social Security and saving Medicare.

I believe the weight of that would be, in fact, more burdensome to our constituents, the demise of Social Security and Medicare, than we could ever imagine by bringing into the forefront a two-thirds supermajority under this resolution to allegedly stop tax increases.

Mr. Speaker, this is again, as I have previously noted, a feel-good piece of legislation. It was fundamentally wrong in the time when the 13 colonies were there under the Articles of Confederation in the 1780's when they wanted nine of the colonies to vote on something. The government did not work then, and our Founding Fathers in their wisdom designed the Constitution and the House of Representatives and the U.S. Senate on many of these issues on a simple majority. But yet today we want to put a knife in the Constitution, a dagger in some of the major programs that this country has come to appreciate, the preservation of their national archives and monuments and parks; as I said, education, building new schools, insuring a secure and a, if my colleagues will, strong military, dealing with the terrible humanitarian crisis in Kosovar, requiring appropriations. And yet what we are saying is that we want to deny this House of Representatives to do what it should or do what it does best, to deliberate on behalf of the American people in a representative manner with the right to deliberate and debate with a simple majority under the Constitution.

I finally say, Mr. Speaker, it seems to me a tragedy when we have procedures in this House and we do not follow them. This legislation did not go to the Committee on the Judiciary, and I think this legislation should go nowhere, and we should vote on behalf of the American people and defeat this legislation.

Mr. BARTON of Texas. Mr. Speaker, I yield 2 minutes to the gentleman from New York (Mr. FOSSELLA).

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

Mr. FOSSELLA. Mr. Speaker, I also like to compliment and thank the gentleman from Texas (Mr. BARTON) for yielding me this time and also on his hard and, I think, great efforts to get this tax limitation amendment passed.

I just want to say a couple of things. One is on substance, and one is on process.

On the substance of the matter, I think this is a great debate. For those who believe that the American people are overtaxed, they have an opportunity to stand up for the American people, the American taxpayer, and they can vote ''yes'' on this tax limitation amendment which would simply make it more difficult for the Congress to raise taxes like so many States across this country.

With respect to process, colleagues can be consistent to vote for the tax limitation amendment, and, if they so desire, when the vote comes to raise taxes, they can vote for the tax increase as well. So colleagues can have it both ways. They can say, ''You know what? We ought to make it more difficult for the Members of Congress to raise taxes on the American people, but I also want to have the flexibility that when a tax increase bill comes to the floor, I can vote for it.'' And if they get 150, those who want to see and do not believe the American people overtaxed, if they get about 150 Members under this legislation who believe the American people deserve higher taxes, then do my colleagues know what? They can rally, and they can get 150 Members, or 160, 170, whatever that is, and they can raise taxes.

So my colleagues can have it both ways if they are on the fence, and if 40 Members of this body who did not vote for this last year vote today, guess what? We will make it more difficult, something the American people expect and deserve, the Congress to raise taxes.

If my colleagues do not believe that the American people are overtaxed, if they do not want to make it more difficult for the Congress to raise taxes, then they should oppose this legislation, and they should go back home and explain to the people they represent: ''You know what? We want to have as much flexibility as possible to raise money.''

On Tax Day, when so many people that I represent in Brooklyn and Staten Island are writing checks to the Federal Government after working hard all year? I do not think so.

Mr. Speaker, I urge strong support for the resolution.

□ 1330

Mr. WATT of North Carolina. Mr. Speaker, I yield 3 minutes to the gentlewoman from California (Ms. PELOSI).

Ms. PELOSI. Mr. Speaker, I thank the gentleman from North Carolina (Mr. WATT) for yielding me this time.

Mr. Speaker, I rise in opposition to this resolution that is on the floor now. Here we are once again. Americans are participating in the annual rite of spring; of course, that is tax day, April 15. If one thinks it is a painful day for them, think of my family. It is my husband's birthday and he has to spend this day doing the painful task of paying taxes.

We all can take legitimate pride in the democratic pageantry of voluntary compliance. Tax compliance, like voter turnout, is a sensitive measure of civic health and it is based on an American sense of fairness. That is the main reason I oppose this resolution, which has become part of the rite of spring, an attempt largely on the part of our Republican colleagues to grandstand the tax issue.

Certainly we would all love to live in a world where we did not have to have any responsibility and pay any taxes, but that is not the world that we live in. Certainly we want our people to pay the least amount of tax that should be required of them, but it has to be based on tax fairness.

It is so ironic that just yesterday the House Republicans ran through a $1.74 trillion budget resolution for fiscal year 2000 that was absurdly fixated on huge tax cuts for the rich, does absolutely nothing to extend the solvency of Medicare, and assumes deep cuts in key domestic programs.

Today the GAO reports that a majority of the largest international corporations doing business in the United States continue to pay no Federal income tax, and today, with this resolution, our Republican colleagues want to make sure that that does not change and to make sure that it is more difficult to close any tax loopholes.

Our Founding Fathers considered this, as has been mentioned by my colleagues. They considered and rejected this supermajority, this two-thirds requirement, because of the majority rule that they were wedded to and which has served our country so well.

Sometimes I think that the attempts of my colleagues to protect the assets of the very wealthy in our country are subscribing to the Leona Helmsley quote, ''Taxes are for little people.'' Well, I want to spend a moment talking about the real little people of America.

The real little people of America are children, the very destiny of our civilization, who continue to suffer the insult and injury of Republican budgets. The latest Republican budget, to take the most egregious example, has privileged tax relief for the prosperous over Head Start funding for children.

Is it fair to deny a child a proper start in life? Will that child grow up to comply voluntarily with this Tax Code, if that is our issue? Crucial to America's children is the economic security of their families. That includes the pension security of their grandparents, and that means a living wage for all working adults, and saving Social Security, which the Democratic budget did a better job at, in addition to extending Medicare.

In addition to that, access to quality health care and high-quality education to large segments of the American population are values that the American people have. Our budget, how we take in revenue, how we spend it, should be a statement of our values. It should be based on fairness and it should prepare us for the future.

I think the budget yesterday and this resolution today do neither, and that is why I urge my colleagues to vote no.

Mr. BARTON of Texas. Mr. Speaker, I yield 2½ minutes to the distinguished gentleman from Florida (Mr. STEARNS), a cosponsor of the amendment.

Mr. STEARNS. Mr. Speaker, I would say to the gentlewoman from California (Ms. PELOSI), happy birthday to her husband who is working all day today for the Federal Government, because he will continue to work all the way until the end of May to pay for all of his taxes that he has to pay.

Ms. PELOSI. At least.

Mr. STEARNS. At least. So I think that this is a fair example of why we need to have this tax limitation amendment.

Benjamin Franklin did say, as the gentleman from Texas said, that in the end it is all death and taxes; but the problem is, he goes on to say that this is a dead idea. Arizona, Arkansas, California, Colorado, they have passed this; Delaware, Florida, Louisiana, Mississippi, Missouri, Montana, Nevada, Oklahoma, Oregon, South Dakota and Washington. So these are States that believe in this concept, and I think it is a time that has come to this House, just like the balanced budget amendment and like welfare reform.

I remember this side of the aisle saying, oh, no, we cannot have welfare reform. We cannot have immigration reform. We cannot have balanced budget reform.

When we look at our Constitution, we have had lots of amendments to try and improve it. In this case, a simple two-thirds vote by both the House and Senate for taxes is extremely important, because most Americans today are paying almost 40 percent of their income for taxes. In 1941, Federal taxes were 6.7 percent of the gross domestic product. During the 1960s, Federal taxes approached as much as 20 percent.

So we need to set in place a system that we cannot have taxes without a supermajority, and of course, in the Constitution we had this supermajority standard for amending the Constitution, impeaching the President, ratifying international treaties. So why not have the same standard when deciding to take money, literally money, from the American people out of their pockets? So I think a supermajority is very necessary.

Although the economy is in good shape right now, taxes are still the highest they have been since World War II.

When I hear this side say that this vote is going to allow tax loops for the wealthy or this bill provides special provision for people, I do not know what they are talking about because basically whenever they start talking about tax cuts for the rich they are talking about increasing big government. It is just a cover for it.

So all this amendment basically does is say, let us try to limit this Federal Government from taking more money out of our pockets. Let us have a supermajority to do so. I hope all of my colleagues will support it.

Mr. BARTON of Texas. Mr. Speaker, it is my distinct privilege and high honor to yield 2¾ minutes to the gentleman from Texas (Mr. ARMEY), the majority leader of the House of Representatives, who represents the 26th District of Texas.

Mr. ARMEY. Mr. Speaker, I thank the gentleman from Texas (Mr. BARTON) for yielding.

Mr. Speaker, I do not suppose it will come as any big surprise to the American people that whenever they turn their eyes towards Washington, they will always find that in this town there is always a certain class of people that have this compelling need to raise their taxes and take more of their money.

We have watched this debate today. We have seen a provision brought before this body by the gentleman from Texas (Mr. BARTON) that says that class of people ought to be restrained, restrained by the simple requirement that it takes a two-thirds majority to raise the taxes.

It seems fairly obvious that almost every person that has risen to speak on behalf of that restraint has come from this side of the aisle and virtually everybody who has spoken opposing that restraint has come from that side of the aisle. So it seems fairly obvious to me, I would say to Mr. and Mrs. America, when they turn their eyes towards Washington and they want to know who is it in this town that insists on having an easier time taking their money, look to the Democratic side of the aisle. They are the ones making the argument.

Democrats, for years, when we had budget deficits, said, well, the solution is raise taxes. Today we have budget surpluses; the solution is, raise taxes. Yes, President Clinton and Vice President Gore, in this surplus budget, propose over 80 different tax increases resulting in $52 billion worth of tax increases.

Now, when we Republicans say, let us cut taxes, their counter is, oh, yes, the Republicans want to give a tax break to their rich friends. Well, we do not believe that is true, but I can say what is true. When the President and the Vice President raise taxes, they are raising taxes on whom? The poor.

This chart shows us that clearly. In this chart here we show that a clear majority of the taxes go to people that earn $50,000 a year or less.

So here we have the situation: We have this great debate going on. We need to restrain people from raising taxes and, in particular, in this administration, from raising taxes on the poor.

Why do they fight against it? Why do they avoid this restraint? Well, Mr. Speaker, I have to say I have studied these things for a lot of years and I can say I have identified three groups of people that have the privilege of taking and spending other people's money. They are children, thieves and politicians, and they all need more adult supervision. That is precisely what the gentleman from Texas (Mr. BARTON) offers, more adult supervision.

I would say to Mr. and Mrs. America, if we have a two-thirds majority requirement to raise their taxes, do they believe there will be sufficient enough adult supervision to protect them from those who would practice the politics of greed with their money and wrap it in the language of love?

Mr. WATT of North Carolina. Mr. Speaker, I yield myself 1 minute to respond to the majority leader, although I am tempted not even to flatter it.

Mr. Speaker, this is a debate about amending the Constitution. We can pretend that it is a debate about whether we raise taxes or not, but I want to remind all my colleagues that the Republicans have been in control of this Congress for the last 4 years. They cannot get a majority to cut taxes, much less a two-thirds majority to do anything. So we can come to the floor of the House and harangue the President for doing this or doing that all we want, but remember, both the United States House and the United States Senate are controlled by a majority of the Republicans, and if they want to do something constructive about it, then do it. Do not come down and go through a political charade on tax day.

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

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Virginia (Mr. BLILEY), the distinguished chairman of the Committee on Commerce, who represents with distinction the Seventh District of Virginia.

Mr. BLILEY. Mr. Speaker, I rise today in support of amending the Constitution to require a super two-thirds majority of both Houses of Congress to increase Federal taxes.

I want to applaud the gentleman from Texas (Mr. BARTON), the chairman of the Subcommittee on Energy and Power of the Committee on Commerce, for bringing this measure to the floor on this day, the day when most Americans are painfully aware of how expensive government is.

Today we will pay more in taxes than at any time since 1944, when we were in the middle of the great World War II. It is too easy to raise people's taxes. That should be the last resort and not the first resort. So I applaud the gentleman from Texas (Mr. BARTON), and I urge all my colleagues to support this measure and send it on to the States for ratification.

Mr. Speaker, I rise today in support of amending the Constitution to require a two-thirds super-majority of both Houses of Congress to increase Federal taxes.

Today, our nation's tax policy stands at a crossroads. We can either continue down the path preferred by President Clinton and continue to increase the tax burden on American families. Or, we can draw a line in the sand and take steps to make it more difficult to raise Federal taxes.

By passing the Tax Limitation Amendment, we have the power to make it more difficult for the Federal Government to endlessly reach into Americans' pockets to fund increased spending.

The Tax Limitation Amendment will require Congress to be more fiscally responsible and think twice before increasing the tax burden.

Mr. Speaker, 14 states have already seen the wisdom of passing tax limitation protections, with more states soon to follow. It is time for the Congress to follow their lead.

The government's ability to dip into one's hard earned paycheck should never be allowed by a mere majority. A two-thirds super

majority will ensure Congress never raises taxes to pay for wasteful government spending.

Americans pay more in taxes than in food, clothing, and shelter combined. Put simply, this is a travesty.

By passing the Tax Limitation Amendment, Congress can send a clear message to the American people—tax hikes are for emergency situations. Absent war, Congress should never be able to raise taxes on the middle class with a mere majority.

I urge my colleagues to support the Tax Limitation Amendment to help protect American paychecks from future tax increases.

Mr. WATT of North Carolina. Mr. Speaker, I yield 5 minutes to the gentleman from Texas (Mr. HALL).

(Mr. HALL of Texas asked and was given permission to revise and extend his remarks.)

Mr. HALL of Texas. Mr. Speaker, I am honored to be here today to rise in support of H.J. Res. 37, the tax limitation amendment. I admire and certainly appreciate the gentleman from Texas (Mr. BARTON) and my own colleague over on the Democratic side, the gentleman from Virginia (Mr. GOODE), and others, the gentleman from Arizona (Mr. SHADEGG), who have worked so hard on this.

I thank the Speaker for giving us April 15 to pursue the passage of this amendment, and that pursuit and that determination is offset by the graciousness of my colleague, the gentleman from North Carolina (Mr. WATT), and his innate fairness to allow me to speak on his time when he opposes the amendment. I thank him for that.

I want to be simple and to the point here if I can. Today is a day that millions of hardworking Americans have filed their tax returns with the Federal Government. It is a tough day for a lot of people. It is also a day that most have come to dread because they feel that the government continues to take their taxes. We have created a situation in which many Americans do not feel that their government responds to their needs, taxes them excessively, continuing to spend without regard.

□ 1345

I hope today is the day we can return some of the confidence in the government to the people. The tax limitation amendment will return confidence by promising that the Congress will no longer raise their taxes without careful consideration and a two-thirds vote in support.

This would have precluded the passage of a lot of bad so-called tax reform acts. There would have to be a strong consensus among members of both parties, not just one side, to raise taxes, making sure it would be a necessity.

This is a simple, straightforward proposition that a number of States have already adopted and a number of others are expected to consider this year, including my home State of Texas. In States that require a two-thirds vote to increase tax rates, growth in both spending and taxing is lower than in States without it. This simple fact is proof that the intent of this legislation can and will accomplish its goal if we just pass it today.

The amendment would require a two-thirds supermajority vote in both chambers of Congress to pass any legislation that raises taxes by more than a minimal amount. This resolution would cover income taxes, estate and gift taxes, payroll taxes, excise taxes. It would not cover tariffs, user fees, voluntary premiums, and other items which are not part of the Internal Revenue laws.

The two-thirds standard is reserved for the most important decisions, including amending the Constitution, ratifying international treaties, impeaching the President, and on and on. It is time we elevate raising taxes on the American people to this same high standard that it takes to carry out any of these other obligations.

I have worked hard to push for a balanced budget amendment and control spending and taxing while in Congress. The tax limitation amendment makes good sense by restoring discipline to our system, which has spun out of control.

Today, April 15, we can tell our constituents we will no longer slip tax increases through by slim margins, and commit ourselves to a direct yes or no when their pocketbooks are at stake.

I am proud to join the gentleman from Virginia (Mr. VIRGIL GOODE) as the lead Democrat on this bill. I urge my colleagues to join me in voting to pass the tax limitation amendment.

In summation, if we ever have a balanced budget amendment, we need this amendment to stand side by side. Otherwise, a future Congress could balance the budget by simply raising our taxes with a slim majority vote. That should not be.

Mr. BARTON of Texas. Mr. Speaker, will the gentleman yield?

Mr. HALL of Texas. I yield to the gentleman from Texas.

Mr. BARTON of Texas. Mr. Speaker, I want to commend the gentleman from Texas for his leadership. He has been an original leader of this since 1995. His job is more difficult because, while the Republican leadership supports this amendment, the Democratic leadership does not, so I want to appreciate how hard he has worked on it and how successful he has been in getting support on the Democratic side.

Mr. HALL of Texas. I thank the gentleman from Texas, and I thank the gentleman from North Carolina (Mr. WATT) for his graciousness in giving me this time.

Mr. BARTON of Texas. Mr. Speaker, it is my pleasure to yield 2 minutes to the gentleman from the great State of Colorado (Mr. HEFLEY), who has been very patient.

Mr. HEFLEY. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, once again Congress finds itself in the midst of one of the most important debates that we have of our generation, this tax limitation amendment.

As I listen to the debate, it seems there are some in this body who feel that everything that the working people of America earn belongs to the government, and if they are good, we will give them back a little of it. We will let them keep a little of it.

There are others of us that seem to feel that a person is entitled to the fruits of their labor, and it ought to be very difficult to take it away. In fact, one of the previous speakers said that we do not want to limit this body from doing what it does best, and they are right, probably. What we do best is tax people. What we want to do, on this side, at least, and some on that side, is to stop doing what we do best in taxing people.

We must ask ourselves, what kind of life are we going to leave to our grandchildren? What will our children point to and say, this was our legacy? There are few votes we will make in Congress that could have such a profound effect on our grandchildren. We will balance the budget this year, we will probably cut taxes over the next several years, but nothing that we do will prevent future Congresses from easily undoing that hard work.

This vote today is about being right and being responsible. It is about leaving a better life for our children. It is about making it more difficult to force my children and grandchildren to be faced with even higher taxes than the record taxes we are now forced to pay. They should be able to keep more of the money that they earn.

Unlike some individuals here in our Nation's Capitol, I trust that the American people can decide for themselves better how to spend their own money, and think giving too much of it to the Federal Government is creating enormous difficulty for families all across America.

The average working person today spends over 40 cents of every dollar they earn in taxes and government fees, if we can figure all of that, almost half. Mr. Speaker, I urge a vote for our children and grandchildren and all Americans, and support for this amendment.

Mr. BARTON of Texas. Mr. Speaker, it is my pleasure to yield 2½ minutes to the gentleman from the great State of Colorado (Mr. TANCREDO).

Mr. TANCREDO. Mr. Speaker, I thank the gentleman from Texas for yielding time to me.

During the 1970s, I think there was a trashy novel that was quite popular. I think the title was, Fear of Flying. I have thought about it often as I listen to debate about this, because it seems to me another novel could be written by my friends on the Democratic side of the aisle called Fear of Freedom, something like that, because it really does characterize what I hear from everyone who stands up at this microphone and talks about what would happen, what a catastrophe would befall

us, if in fact we were to reduce our ability to tax the people and give them greater freedom.

That is the peculiar nature of this debate, because that is truly what we are arguing here, whether or not we are on the side of greater individual freedom, we believe that people should have more of an opportunity to keep the money that they earn, or if we believe the government should have the ability to tax it away from them, and in a way that makes it extremely easy, and as we can see over the last 40 or 50 years, that all kinds of bad things have happened in that process.

The tax loopholes that my friends on the left talk about, where did they come from? When my friends from the Democratic side come up and talk about tax loopholes being a problem, it does remind me a little bit of the child that kills his parents and then throws himself on the mercy of the court because he is an orphan.

The fact is, of course, these are the problems that were brought to us over 40 years of Democratic rule in this body, and on the Senate side.

In Colorado we had a similar debate. The same exact kind of thing happened when we started talking about an attempt by an actual citizen of the State, he kept putting an initiative on the ballot called the tax limitation, and it is now referred to in Colorado as the Taber amendment.

A gentleman by the name of Douglas Bruce four or five times with his own money put it in at his own initiative. It finally passed. Every time it was debated, exactly the same sort of sentiments were expressed by the people on the other side.

What it said is no tax at the State or local level can be increased without a majority vote of the people, which is much more severe, by the way, certainly than a majority or two-thirds vote of the legislature. We are talking about a majority of hundreds of thousands of people who have to vote on every tax increase. Exactly the same thing was stated, that it would be the end of the world as we know it. Mr. Speaker, it is exactly the same thing that they proposed, that in fact blood would run in the streets, it would be the end of civilization, everything would collapse.

But in fact do Members know what has happened? We passed this in 1992. We have never had a more robust economy in the State of Colorado. Jobs increased by the thousands, by the tens of thousands. It has never ever had the kind of dismal effect that was projected. Why? Because people kept more of their own money and invested it and created jobs. That is exactly what happens when we give people control over their own dollars.

Mr. WATT of North Carolina. Mr. Speaker, I yield 2 minutes to the gentleman from Virginia (Mr. GOODE).

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

Mr. GOODE. Mr. Speaker, first I want to commend the gentleman from Texas (Mr. BARTON) and the gentleman from Texas (Mr. HALL) for their leadership on this most important issue. I also want to thank the gentleman from North Carolina (Mr. WATT) for yielding a part of his time.

Mr. Speaker, at this time when such a large portion of our income goes to taxes, I firmly believe that we should have no new national tax increases unless there is a consensus in this body and a consensus in the country.

I was not here in 1993 when we had a very divisive tax hike in this body and in the country, but if we had had the tax limitation amendment, we would not have had a number of recent tax increases over the last decade.

A vote for the TLA is a vote for consensus, a vote for the tax limitation amendment is a vote for bipartisanship, because rarely in the history of this body or in the history of the U.S. Senate have there been two-thirds of one party in control.

With the TLA, we would have to have a two-thirds vote in both bodies before any tax increase would take effect. That would demand consensus and bipartisanship. I believe the families and businesses in this country support consensus and bipartisanship. I firmly believe if we submit this amendment to the States, that it would be quickly adopted and ratified by three-fourths.

Mr. BARTON of Texas. Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. SESSIONS).

Mr. SESSIONS. Mr. Speaker, I thank the gentleman from Texas (Mr. BARTON) for yielding time to me, and allowing me an opportunity to stand up once again and to talk about why we need this important balanced budget limitation amendment.

Last year we received 238 votes on the Floor of the House of Representatives. I believe that the importance of this vote means that we are talking about the future of our country. I think what we are talking about is accountability. I believe what we are talking about is responsibility.

Just a few short years ago it was Republicans who made the case, as we argued all across this country, that millions, billions, and trillions, which is the amount of money that Congress deals with, was unwisely managed by the 40 years of Democrat control. We argued that we as conservatives and Republicans would respect the people who earned this money, for in the Fifth District of Texas, people deal with thousands of dollars and hundreds of dollars, not millions, billions, and trillions, so they were looking for someone to come to Congress who would understand that difference.

I believe that is what I have done. I have brought to Washington, D.C. the same kind of responsibility and accountability that my colleagues have brought. Why does this matter? This matters because we have been able to control the spending that takes place here in Washington.

Today we are talking about how we are going to control the tax scene. We both understand, all on this side understand, that the liberals in this country are all about tax and spend, tax and spend. Today accountability and responsibility will have another ring to it. When we talk about limiting taxes because of a supermajority, we are talking about helping once again interest rates in this country to go down even further.

If we will guarantee that we will not raise taxes, I think we would see another reduction in interest rates, interest rates that rob each and every citizen in this country of the money they earn, also.

Millions, billions, and trillions are not always easy to understand. I want to say for the American public, to put it into context for them today, put into other words, 1 million seconds equals 11 days, 1 billion seconds equals 32 years, and 1 trillion seconds equals 3,200 years. We do not confuse million, billion, and trillion on this side.

The other side talks about tax and spend. I believe they do not understand where it comes from. We are going to ensure that we limit this taxing and spending. We are going to assure that we talk about accountability and responsibility, and it is the Republican Party that is standing up today, and conservatives across this country, who recognize that today, April 15, is the day the truth should be told once again. I support this bill.

Mr. WATT of North Carolina. Mr. Speaker, I yield 3 minutes to the gentleman from Massachusetts (Mr. NEAL).

(Mr. NEAL of Massachusetts asked and was given permission to revise and extend his remarks.)

□ 1400

Mr. NEAL of Massachusetts. Mr. Speaker, I thank the gentleman from North Carolina for yielding me this time.

Mr. Speaker, if the famous TV character George Costanza were watching this show today, he would say simply, ''This was a show about nothing.'' Nothing. It was a show about nothing when the other side demanded the line item veto to cut the budget be applied, and then screamed when the President used it, and they were relieved when the courts rejected it.

It was a show about nothing when the other side demanded a constitutional amendment to balance the budget as the only way to solve our deficit problems. When it turned out that the real way to do it was the way the Constitution intended, all they had to do was vote for the President's budget in 1993, or for that matter, vote for George Bush's budget in 1991.

It was a show about nothing when term limits were used as a campaign device, the problem being that many of the devotees must have meant that it should apply to somebody else other than to them.

This is the latest show here about nothing. What they have got going at this moment is another government-like gimmick. We will hear today why this is bad legislation. It certainly undermines majority rule.

It hearkens back to the Articles of the Confederation which we could not live under. It is even harsher than House rules that the other side passed a few years ago, which they also were not able to live under. It enshrines corporate tax loopholes which the Treasury Department recently pointed out are expanding at a tremendous pace.

But what offends me the most about this is it is inconsistent with our Constitution. The Constitution requires a two-thirds majority in this House in only three instances: overriding a President's veto, submission of a constitutional amendment to the States, and expelling a Member from the House.

This issue at this moment does not rise to the level of that seriousness. We should be doing some real work today on April 15. The other bill on the floor is a serious bipartisan bill.

Yesterday I introduced a major simplification bill that the Committee on Ways and Means chairman last year accepted, at least in part. I would much rather be talking to my colleagues today about those issues.

But there is one good thing we can say about this bill today, this proposal in front of us. We did not waste any time having any hearings on it. So I guess it was not quite that serious. No one can argue that we wasted too much time debating it, because it will be over this afternoon.

But more than anything else, this constitutional amendment we have before us is a gimmick. The three items I cited earlier are very clear. Let us end this notion of having government by gimmick and get on with the real business of this Nation. As George Costanza might say, ''It was a show about nothing.''

Mr. BARTON of Texas. Mr. Speaker, I yield myself 15 seconds.

I want to put into the RECORD at this point in time a letter from the Commonwealth of Massachusetts, the Executive Department, signed by the Governor of the Commonwealth, Governor Cellucci. It says, ''On behalf of the Commonwealth of Massachusetts, I am pleased to express my support for the Tax Limitation Amendment.''

Mr. Speaker, I include the letter as follows:

COMMONWEALTH OF MASSACHUSETTS,
Boston, MA, February 4, 1999.

GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: On behalf of the Commonwealth of Massachusetts, I am pleased to express my support for the Tax Limitation Amendment (TLA).

During the current time of economic prosperity, we must wisely prepare for the often unpredictable tides of our national economy. The passage of the TLA will safeguard the needs of our taxpayers and provide protection against unnecessary future tax increases.

Sincerely,

ARGEO PAUL CELLUCCI,
Governor.

Mr. Speaker, I yield 2½ minutes to the great gentleman from the State of Indiana (Mr. SOUDER).

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

Mr. SOUDER. Mr. Speaker, the question is: Why are we here particularly today in addition to it being tax day?

When the Republicans took over Congress in January of 1995, the first major legislative vote for me as a Member of Congress was the first item of the Contract with America.

A significant number of Members in the class of 1994 were very concerned because that balanced budget amendment had this particular clause taken out. The protection against tax increases, that had been part of our Contract with America. We at that point in our first legislative vote developed our reputation as a bunch of troublemakers in this House.

As part of that compromise, we were promised that, on April 15, we would have the opportunity, thanks to the gentleman from Arizona (Mr. SHADEGG), who then worked with the gentleman from Texas (Mr. BARTON) who had been a champion of this long before we got here, who worked out with the gentleman from Texas (Mr. ARMEY), the majority leader, who had always been a leading tax cutter, that we would have the opportunity to point this out to the American people on this day.

Although I still voted against that balanced budget amendment for this reason, a balanced budget will not work unless we have tax protections, because if we can increase taxes, we can balance a budget superficially because it will look like we are raising revenue the first year, but in fact it will continue to contract.

The only way really to save Social Security in this country, the only way to really balance the budget in this country is by cutting taxes because of economic growth, an increasing pie. The Reaganomics have been proven to work once in the 1980s.

This time, by combining a government growth less than the combined rate of inflation and the economic growth of society, we were able to get an annual surplus but only because we had the tax cuts with it that stimulated the growth.

The President can submit a balanced budget here, as our majority leader said a little while ago and the other speakers said, one can present a balanced budget, all one has to do is raise taxes.

The fact is this about our President and, in particular, the Vice President: Vice President AL GORE did not invent the Internet. Vice President AL GORE invented the Internet tax.

That is the approach of this administration. Their approach is how to raise revenues through tax increases or, at the very least, keep the money here when the tax cuts generated the additional revenue.

This Congress is already proving that, even with the Republican majority, when we see a surplus, we tend to spend it. We have millions and millions of dollars being spent every day now over in the Balkans. We have many demands on us. We cannot in this society succeed without economic growth. That means lower taxes and stop any tax increases.

Mr. BARTON of Texas. Mr. Speaker, it is my pleasure to yield 2 minutes to the gentleman from Texas (Mr. PAUL).

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

Mr. PAUL. Mr. Speaker, I thank the gentleman from Texas for yielding me this time.

I would like to start off by saying that I admire political courage. I have been fascinated by the Members from the other side of the aisle who have been willing, in the light of day and before the American people, to stand up and tell us that they do like it to be easy to raise taxes, and they object to making it more difficult to raise taxes. So I admire them for that.

But we must ask, why are taxes high? Taxes are high because government is big. We are dealing with only one-half of the equation. As long as the American people want big government, as long as they want a welfare state, and as long as they believe we should police the world, taxes will remain high.

This is a token effort to move in the right direction of eliminating taxes. Big government is financed in three different ways. First, we borrow money. Borrowing is legal under the Constitution, although that was debated at the Constitutional Convention, and the Jeffersonians lost. Someday we should deal with that. We should not be able to borrow to finance big government.

Something that we do here in Washington which is also unconstitutional is to inflate the currency to pay for debt. Last year the Federal Reserve bought Treasury debt to the tune of $43 billion. This helps finance big government. This is illegal, unconstitutional, and is damaging to our economy.

But we are dealing with taxes today. Taxes today are at the highest peacetime level ever, going over 21 percent of the GDP. The problem is that taxes are too high.

I commend the gentleman from Texas (Mr. BARTON) for bringing this measure to the floor. I would say this is a modest approach. Today we can raise taxes with a 50 percent vote. I and others would like to make it 100 percent. It would be great if we needed 100 percent of the people to vote to raise taxes. I see this as a modest compromise and one of moderation. So I would say that I strongly endorse this move to make it more difficult in a very modest way.

Mr. WATT of North Carolina. Mr. Speaker, I yield myself 1 minute just for the purpose of asking the gentleman from Texas (Mr. PAUL) a question.

I take it that the gentleman believes that government is too big and that is a function of both what it takes in and what goes out, what it spends out.

So would it be fair to say that the gentleman would support a constitutional amendment requiring a two-thirds vote for expenditures, too?

Mr. PAUL. Mr. Speaker, if the gentleman will yield, that sounds like a pretty good idea.

Mr. WATT of North Carolina. Mr. Speaker, I thought that might be the case.

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

Mr. BARTON of Texas. Mr. Speaker, I yield 2 minutes to the gentleman from South Carolina (Mr. GRAHAM), one of the great congressmen from the Palmetto State.

Mr. GRAHAM. Mr. Speaker, I appreciate the opportunity to speak on this. There has been a lot of humor passed about between both sides of the aisle. That is good. We ought to be able to debate things and have a smile on our face.

There are a lot of people not smiling today because they are having to pay taxes. This is the worst day in the world to be a Democrat because they have to come up here and tell everybody this Tax Code is a little bit off, and we would fix it if we could get on with fixing it.

Somebody said, ''This is a show about nothing.'' Well, they have got to remember this: Their show got cancelled. The tax-and-spend show got cancelled by the American people. If they all do not get with the program, they you are never going to get back on TV.

People are tired of 1,000 reasons not to be responsible up here. There will be 10,000 reasons offered today why we cannot put some discipline in Congress to tax the American people.

States have done this amendment. Those States that have passed the tax limitation amendment requiring a two-thirds vote have taken less of the people's money. The day we pass this amendment up here is the day we take less of the American people's money.

But there will never be a better issue to define the parties than this issue. Four years in a row we have had a vote on this. Every year, we have got a majority. But our friends on the left are never going to let go of the ability to take one's money easily until the American people get more involved in this debate.

But the day we lose control of this House, if that ever happens, one thing is for sure, we will never have this amendment talked about ever again. There will never be another proposal as long as the other side is in charge to limit the ability of the Federal Government to take one's money in some reasonable way.

That is what this debate is about. That is what the next century is about. Every year we need to have this debate. Every year we are going to get more votes than we did the year before because they are running out of excuses of how to grow the government and explain the Tax Code in some understandable way.

I regret we are denying the Democratic Party the ability to fix the Tax Code for a few hours, but it is great to have this debate. When this debate is over, I welcome their efforts to help us simplify the Tax Code. I am sorry we took a day out of their efforts to change the Tax Code.

Mr. WATT of North Carolina. Mr. Speaker, I yield 5 minutes to the gentleman from Maine (Mr. ALLEN).

Mr. ALLEN. Mr. Speaker, I thank the gentleman from North Carolina for yielding me this time.

It is April 15. In April, the Republican constitutional amendment of the month is always the same. Let us try once again to pass a constitutional amendment that would require a two-thirds majority to raise taxes in any amount. So here we go again. They have lost before over and over again, but let us try again.

The previous Speaker said, ''Why are taxes high?'' We have got government that is too big. On the other hand, they are always tax talking, always talking about taking the people's money. Well, the people's money goes for defense. It goes for Social Security. It goes for health care. It goes for education.

James Madison would be turning over in his grave today because there are only three reasons in which the Constitution requires a supermajority vote. They are all procedural matters: the removal of a Member of the House, the passage of a constitutional amendment, and overriding a presidential veto.

James Madison realized the importance of majority rule. What this amendment attempts to do is empower one-third of this House plus one to block measures that would be good for the American people. It would do so in perpetuity.

We do not know what this place will be like or what issues we will have to deal with 50 years from now. We will not be here, but other people will, and they may decide that it is more important to improve education or improve health care and have some increase in taxes perhaps on the wealthy, and we, today, the majority would take away that opportunity.

We look back. Let us look back at the last few years. Since 1982, there have been six major deficit reduction acts that have been enacted, six major laws since 1982. Five of those six have included a combination of revenue increases and program cuts, five of the six. President Reagan signed three of them. George Bush signed one of them. President Clinton signed one of them. They included revenue increases.

Let us take the one that President Clinton signed in 1993. Not one Republican in the House or Senate voted for that. It raised taxes on 1 percent of the American people. It drove down interest rates. It improved our economy to an extent that we could then have only imagined.

In fact, if the President had said in 1993, if the President had said, ''I have a plan that will lead this country to greater prosperity than it has ever been known before, and here is the package that will do it,'' no one would have believed President Clinton in 1993 if he had said what his plan would accomplish and has accomplished over the last 6 years.

We have a level of prosperity that is unmatched in American history, and it is due to the fact that we bit the bullet and made a tough decision then.

Now, what this rule proposes is that it is okay for this House to have 51 percent vote to go to war, but we need a two-thirds to close a tax loophole.

□ 1415

We would need 51 percent to do something about Social Security and Medicare that might involve some increase in revenues, but we would need two-thirds to close a tax loophole.

This is a bill, a constitutional amendment, that basically says we want to make sure that we can cut taxes for the wealthy, but we prevent this Congress from doing anything else of significance without a two-thirds majority if it requires some increase in revenues.

Now, there have been a number of statements made about the States, but the States are not responsible for Medicare, the States are not responsible for Social Security, the States are not responsible for national defense. And if we go into a recession, the people of this country will not be looking to the States to pull us out of it again.

This bill is not needed. It is not needed. We have lived with this arrangement where we have majority rule on substantive matters for 200 years. The next 200 years will be better if we have majority rule on substantive matters and we do not try to empower a minority of one-third plus one to make the decisions in this House of Representatives.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Georgia (Mr. ISAKSON), the newest Member of the House but one of the most effective Members.

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

Mr. ISAKSON. Mr. Speaker, I commend the gentleman from Texas (Mr. BARTON) for the introduction of this amendment.

I have listened with interest to the constitutional references, so I would make just a few points. It is correct that there are only three places in the Constitution where a two-thirds vote is required, but one of those is to amend the Constitution.

Our Founding Fathers knew they could not contemplate everything that

would happen, but they knew a legislative body needed to be prepared to deal with it. That is why they had a constitutional amendment privilege. That is why we have an income tax today, because a Congress saw fit to impose one, not our Founding Fathers, and it reached a supermajority to do so.

Our Founding Fathers did not contemplate limiting the President of the United States in his terms of service, but following the Roosevelt administration this Congress and the people decided a limitation was appropriate.

I would submit to my colleagues that Madison does not roll over in his grave nor does Jefferson. In fact, they probably stand with pride that the document they created let us respond, in a time far different from theirs, to what is truly in America a very valid question, because they did not contemplate that the citizens of the United States of America would pay marginal rates equal to 40.6 percent of their income.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. TOOMEY).

Mr. TOOMEY. Mr. Speaker, I rise in strong support as a proud cosponsor of this amendment, and I am proud to submit for the RECORD a letter from the great governor of my great State, Tom Ridge, who like so many other governors across this country endorses this amendment.

I find it ironic that some of my Democratic colleagues find this amendment such a grave assault on the principle of majority rule, yet this very amendment will not succeed unless it garners a supermajority in this House.

Now, I have heard no opposition to the constitutional requirement for a supermajority to amend the Constitution, nor have I heard any objection to the supermajorities required by our Constitution to ratify a treaty or convict on articles of impeachment. It is clear to me the opponents of this amendment do not oppose all supermajority requirements. Rather, they simply oppose those which get in their way.

And of what does this amendment get in the way? It gets in the way of future easy tax increases. This amendment merely says it will require a broader consensus of this Congress before we take even more money from the American workers than we take already.

There are many issues on which we require more than a simple majority, we require a broader consensus than just 50 percent plus one, and taking still more of the fruits of American labor should also require a broader consensus of Congress. I urge my colleagues to stand up for the American taxpayers and support this amendment.

Mr. Speaker, I submit the letter I referred to earlier for the RECORD:

COMMONWEALTH OF PENNSYLVANIA,
OFFICE OF THE GOVERNOR,
Harrisburg, January 15, 1999.

Mr. GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: I am very pleased to add my name to the list of Governors endorsing the Tax Limitation Amendments: to the Constitution to require a supermajority vote of the Congress to increase all federal taxes. The TLA will better protect taxpayers and restrain government spending and taxation.

I have proposed a supermajority requirement for the Commonwealth of Pennsylvania. My Taxpayer Protection Amendment is a guarantee to Pennsylvania families and employers that their taxes will not increase absent a broader consensus in the legislature. We need to make it harder for government to take more of the hard-earned dollars of our citizens.

Sincerely,

TOM RIDGE,
Governor.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from the Arizona (Mr. J.D. HAYWORTH).

Mr. HAYWORTH. Mr. Speaker, I thank the gentleman from Texas for yielding me this time, and I rise in strong support of this amendment.

It is important for this House to note, and for those who are citizens of this constitutional Republic to note, that what we are talking about today is other people's money. The money spent in our Treasury is not the money of the government; it belongs to the people. And yet what we have found over the years is that it has been easy time and again for those in this body to raise taxes.

Indeed, Mr. Speaker, I have every confidence that one of the reasons I am now here in this Chamber, representing the good people of the Sixth Congressional District, is that they would not stand idly by when a previous House levied on the American people the largest tax increase in the history of the world, to quote the senior Senator from New York, who happens to be a Member of the Democratic party.

So this amendment simply says when we are going to raise taxes, we will make it more difficult. We will require a supermajority. As my colleague from Pennsylvania noted, it will take a supermajority to pass this amendment. And as American taxpayers know, this is the right thing to do.

I urge passage of the amendment.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Texas (Mr. SAM JOHNSON), a distinguished war veteran and member of the Committee on Ways and Means.

(Mr. SAM JOHNSON of Texas asked and was given permission to revise and extend his remarks.)

Mr. SAM JOHNSON of Texas. Mr. Speaker, when the Democrats controlled Congress during 1982 to 1993, they voted to increase taxes on hard-working Americans by $666 billion. The new revenue was not used to put toward the debt or used to eliminate the deficit; it was used to increase the size and scope of government.

History has shown us that every time Congress increases taxes they also increase spending. This year President Clinton has proposed to raise taxes by $174 billion over the next 10 years.

This Tax Limitation Amendment will provide a safeguard for taxpayers and force the Congress and the President to reduce spending and return the surplus to its rightful owner, the American taxpayers. Americans are overtaxed and the government is too big. This Tax Limitation Amendment will solve both of these problems.

Mr. Speaker, when the Democrats controlled Congress during 1982 to 1993, they voted to increase taxes on hard working Americans by $666 billion. This new revenue was not put toward the debt or used to eliminate the deficit. Instead, it was used to increase the size and scope of Government. And history has shown us that every time Congress increases taxes, they also increase spending.

This year, President Clinton proposes to raise taxes by $174 billion over the next 10 years.

What this tax limitation amendment will do is provide a safeguard for taxpayers and force Congress and the President to reduce spending and return the surplus to its rightful owner—the American taxpayer.

Not only will they get a smaller, more efficient Government, but also protection from higher taxes.

The President and everybody else who is against this amendment is simply admitting they can't control their spending habit, and they still want the option of heaping the burden onto the American people.

But, at a time when taxes surpass the amount that families pay for food, clothing and shelter combined, something must be done.

Americans are overtaxed and the Government is too big. The tax limitation amendment will solve both of these problems.

It is time for Congress to quit taking money from the hard working families of America. They deserve to keep what they earn. The money is not ours, we did not earn it and we should not waste it. Help America's families—pass this amendment.

Mr. BARTON of Texas. Mr. Speaker, I yield such time as he may consume to the gentleman from Kansas, (Mr. RYUN), the former world record holder in the mile.

Mr. RYUN of Kansas. Mr. Speaker, I rise in support of the taxation amendment.

By 1950, Americans worked until April 3rd in order to pay for the spending of government.

This year, Americans will have to work until May 11th before they are able to take home money for their families. Mr. Speaker, that's 130 days since January 1 of this year. From New Year's Day to Mother's Day, working families are working for the government, not themselves.

The average hard working American household pays nearly $10,000 in federal taxes alone.

This year, those taxes, paid for by hard working Americans will amount to nearly 21% of our gross domestic product.

Mr. Speaker, our taxes are too high.

We have a chance today, the day our taxes are due, to make a statement to the American people.

By our vote today, we can tell the American people that the money they worked so hard to

earn is theirs, not ours. We can tell them that they best know how to spend their money, not us.

Mr. Speaker, we have already spent our children and grandchildren $5.5 trillion into debt. We've already spent their tax dollars before they have a chance to earn them. We must stop this tax and spend mentality that has dominated the last quarter of a century.

Yesterday we passed a balanced budget to stop easy spending. Today, we have the opportunity to stop the easy tax increase.

By requiring a two-thirds super-majority vote in both houses of Congress we ensure true accountability, true consensus, and true bipartisanship on the need for any tax increase.

Mr. Speaker, I encourage my colleagues on both sides of the aisle to vote for the Tax Limitation Amendment.

Mr. BARTON of Texas. Mr. Speaker, I yield 2 minutes to the gentleman from Georgia (Mr. NORWOOD), whose State is the home of the Master's Golf Tournament.

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

Mr. NORWOOD. Mr. Speaker, I thank the gentleman for bringing this up.

I rise today with our colleagues to support H.J.Res. 37, the Tax Limitation Amendment. The resolution asks simply for a two-thirds supermajority in both Houses to approve any Federal income tax.

Now, I could not help but observe what the gentleman from Maine said. He said James Madison would be rolling over in his grave today because we might be amending the Constitution. I can tell my colleague what would cause James Madison to roll over in his grave today, and that would be if he had to file a 1040 form that he could not have had any idea that we would have ever gotten to.

The gentleman from Massachusetts stood up and said this is about nothing. Well, I beg his pardon, it is about something. It is about taking the livelihood away from hard-working Americans. We do not ask them on a voluntary basis to please send in some taxes; or would they not like to help out this time. We tell them to send in their taxes to this Congress so that we can spend it, or we will turn the Justice Department loose on them and put them in jail.

Now, that is a very serious thing that we do to the American people that are trying to prepare to have their first home, trying to prepare to send their children to school or prepare for their own retirement.

I have a question for those who would oppose this amendment. Why are they afraid of the American people and the States? If we pass this resolution in the House and Senate, we have not passed the amendment, we will have only allowed the States and the people to ultimately decide this issue.

Those of my colleagues that would decry this measure to curtail unnecessary future tax increases claim, oh, this is unfair; that the American people do not really want it, that they prefer it remain very easy for Congress to take their dollars that they work so hard for. Well, if that is true, what about the reasoning for objecting to the resolution? What are my colleagues afraid of; to give the American people an opportunity to say no?

It ought to be very hard for us to take the taxpayers' hard-earned money. We do not spend it well, anyway. The taxpayer cannot keep us from spending it, so we should at least make it harder for us to collect it.

Three-quarters of our states would have to approve the Amendment before it became law. Are you afraid that in reality, there aren't even a dozen states that would agree with you?

Or maybe you believe the American people and the states just aren't knowledgeable enough to make the right decision—at least, the right decision according to you, and the inside-the-beltway crowd.

My friends, that kind of thinking is why we went to war with Great Britain to win our independence.

This city, this Congress, the President, the Supreme Court—none of these determine the Constitution. The people do. We serve them—they don't serve us.

They decide the law—and you seek to take their right to self-government away. If not, what are you afraid of?

Maybe it's the fact that the American people have different ideas about how to run this country—and where I come from, the people still rule.

The American public demands accountability and fiscal responsibility on the part of its elected officials when considering tax increases.

For this reason, nearly two dozen states have either already enacted or are considering tax limitation protection.

These standards of limitation have resulted in the slowing down of taxing and spending growth.

Meanwhile, the job rates in these states have grown, and their residents have more money to add to the economy.

The American economy is on a roll, fueled by hard work, and need not be slowed down by future tax increases. A supermajority requirement to pass any increase, would validate the fact that two-thirds of residents in states that have passed such legislation are in support of doing so.

In furtherance of states' support for these measures, the governors of New York, Florida, Texas, Pennsylvania, New Jersey and nine other states have given their backing.

I urge my colleagues to listen to the sentiments of the American public on tax day 1999. I understand that amending the constitution is serious business.

That's why it is left up to the states, instead of this body.

Let the states and the people decide. They rule, not us. Support the Tax Limitation Amendment.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. PETERSON).

Mr. PETERSON of Pennsylvania. Mr. Speaker, yes, it is April 15, and Americans will pay more in taxes than they have ever paid before this year. In fact, they will pay $1.815 trillion. Is that not enough government? Can we not fund defense, Medicaid and Social Security with $1.815 trillion? You bet we can. Our government is large enough. It takes enough of our income.

Our Tax Code is complex. It is not flat. Every year the taxpayers of America have a tax increase unless we cut taxes. Every year they pay a bigger percentage. And so if we do nothing in the next 10 years, Americans will pay a whole lot more in taxes.

It is not about nothing, it is about controlling the uncontrolled growth of the Federal Government. Congress historically has not made the tough decisions to cut wasteful programs that no longer are needed. It has been easier to raise taxes, and it should not be.

This amendment will not make it easier, it will force Congress to do its job and allocate $1.815 trillion because that is enough Federal Government.

Mr. BARTON of Texas. Mr. Speaker, may I inquire as to the amount of time we have?

The SPEAKER pro tempore. The gentleman from Texas (Mr. BARTON) has 15 minutes remaining, and the gentleman from North Carolina (Mr. WATT) has 16½ minutes remaining.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Arizona (Mr. SALMON).

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

Mr. SALMON. Mr. Speaker, every year we debate a constitutional amendment to limit Congress' ability to spend other people's money, and every year the tax-and-spend caucus comes down to the floor to tell us such an amendment is unnecessary and that it is dangerous.

Dangerous for whom? Working families that are requiring two incomes to pay for their taxes? Overtaxed single mothers who cannot afford to feed and clothe their children? How about family businesses that must be liquidated to pay the death taxes? Do these people have any reason to fear a constitutional amendment? Of course not.

Even more laughable is the notion that this amendment is unnecessary. The American family currently pays over 25 percent of its income to the Federal Government in the form of taxes. This figure is up from just 2 percent 40 years ago.

In fact, taxes have been become the single largest expenditure for the American family. More is spent on taxes than housing, food and clothing combined. Yet despite this, opponents of this amendment want us to believe this amendment is unnecessary. Give me a break.

Of course, the real reason for the tax-and-spend caucus opposing this amendment is because limiting taxes would limit their power. If government confiscates less of the taxpayers' money, it will be harder to spend money, which is the sole reason for their existence.

I freely admit I support this amendment because I believe the Federal

Government taxes too much and spends too much. It would be nice to see similar candor on the other side. I urge my colleagues to support this amendment.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from New York (Mr. FORBES).

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

Mr. FORBES. Mr. Speaker, I thank my friend from Texas, and I appreciate tremendously his leadership on this very, very important issue.

For four decades it has been far too easy for Congress to raise taxes. Raising taxes robs senior citizens of their secured retirement. Raising taxes robs families of their security. Raising taxes threatens jobs and undermines small businesses.

This constitutional amendment is vital if we are going to make sure that the politicians cannot raise taxes easily. It takes a supermajority. That is why I rise in support of this most important tax limitation constitutional amendment.

Once again, Mr. Speaker, I thank my friend from Texas for his tremendous leadership. God willing, we can get this passed and bring justice to this proposition to the American people.

The combined state, federal and local tax burden is higher now than it has ever been. And that is why I sponsored the measure before the House today—''The Tax Limitation Constitutional Amendment'' (H.J. Res. 37)—preventing taxes from being raised unless two-thirds of the Members of Congress vote for a hike or unless it is needed to protect national security.

The average family of four is bilked to the tune of $3,300 in federal income tax and $960 in state and local income tax.

Excessive Federal taxes work an even greater injustice on Long Island, where we pay more for real estate, electricity, food, gasoline and other necessities than any other area in the entire country. That is why I have made scrapping the current tax code my priority and sponsored legislation to that end.

Until the day we rid ourselves of the current code I will continue to fight battles to rectify its worst injustices. For example, I have sponsored legislation to eliminate the Marriage Penalty, the Death Tax and taxes on Social Security Benefits.

The government forces the average married working couple, living hand-to-mouth, to pay almost $1,400 more in taxes than single people. The federal gas tax adds 18.4 cents each time they fill their tank and head to work. When they invest what's left of their salary after income taxes in order to get ahead, the Federal Government forces them to pay an additional Capital Gains Tax on any increase they make from the investment.

Upon retirement, they will become entitled to benefits from the Social Security program they have invested in over the years, but the government taxes that too. Finally, after decades of working to leave a legacy for their children, the Federal Government takes up to 55 percent of the very same property they've paid taxes on their entire live.

Mr. Speaker, let's not forget the rank and file workers at the Internal Revenue Service are injured by the code as well.

For over 25 years the workers at the IRS Brookhaven Service Center, in Holtsville, Brookhaven Town, Long Island, have done their best to mentor the taxpayers of Eastern Long Island by answering thousands of taxpayers' calls on a toll free line and resolving customer complaint cases. In fact, they process approximately 16 million individual and business returns from Montauk Point on the East End of Long Island, to Atlantic City on the southern shore of New Jersey.

Yet IRS employees are working with a code that is confiscatory and manifestly unfair. The answer is to tear down the code and limit the ability of Congress to build it up again.

Mr. Speaker, I urge the passage of ''The Tax Limitation Constitutional Amendment'' and the shield it will provide for Long Islanders and all Americans against taxation.

Mr. BARTON of Texas. Mr. Speaker, I have three additional speakers, if the Speaker of the House shows up, so we are basically ready to close. If the gentleman from North Carolina (Mr. WATT) or his designee wishes to use some time, we would appreciate it.

Mr. WATT of North Carolina. Mr. Speaker, I reserve the balance of my time, but as opposition it is our right to close anyway.

The SPEAKER pro tempore (Mr. BOEHNER). The gentleman from Texas (Mr. BARTON) has the right to close.

PARLIAMENTARY INQUIRY

Mr. WATT of North Carolina. Parliamentary inquiry, Mr. Speaker.

The SPEAKER pro tempore. The gentleman will state his parliamentary inquiry.

Mr. WATT of North Carolina. The gentleman from Texas is not a member of the jurisdictional committee, and the rules, I believe, say that the jurisdictional committee and the person defending the right of the jurisdictional committee has the right to close.

□ 1430

The SPEAKER pro tempore (Mr. BOEHNER). By order of the House, the gentleman from Texas (Mr. BARTON) was made manager of the bill and, as such, has the right to close.

PARLIAMENTARY INQUIRY

Mr. WATT of North Carolina. Mr. Speaker, parliamentary inquiry.

The SPEAKER pro tempore. The gentleman may state his inquiry.

Mr. WATT of North Carolina. Mr. Speaker, I do not see that anything in the rule that brought this matter to the floor mentions the gentleman from Texas (Mr. BARTON).

The SPEAKER pro tempore. There was a unanimous consent agreement entered into earlier in this debate. There was no objection raised. The gentleman from Texas, by unanimous consent, was made manager of this piece of legislation on the floor today and, therefore, does in fact have the right to close.

Mr. WATT of North Carolina. Mr. Speaker, I reserve the balance of my time.

PARLIAMENTARY INQUIRY

Mr. BARTON of Texas. Parliamentary inquiry, Mr. Speaker.

The SPEAKER pro tempore. The gentleman may state his inquiry.

Mr. BARTON of Texas. Mr. Speaker, we have two additional speakers, myself and the gentleman from Arizona (Mr. SHADEGG), the original cosponsors, plus possibly the Speaker of the House. We have approximately the same amount of time.

Do I have to use time at this point in time?

The SPEAKER pro tempore. One of the two parties engaged in this debate will yield time or we will move to the conclusion.

Mr. BARTON of Texas. Further parliamentary inquiry, Mr. Speaker.

The SPEAKER pro tempore. The gentleman may state his inquiry.

Mr. BARTON of Texas. What is the Speaker's recommendation as to who should go now? I will follow whatever the precedence of the House is. But I would appreciate it if my good friend from North Carolina (Mr. WATT) would use some of his time.

Mr. WATT of North Carolina. Mr. Speaker, I reserve the balance of my time.

The SPEAKER pro tempore. The Chair thinks the gentleman from North Carolina has made it clear he is reserving the balance of his time.

Does the gentleman from Texas wish to yield time?

Mr. BARTON of Texas. Mr. Speaker, I yield myself 5 minutes.

(Mr. BARTON of Texas asked and was given permission to revise and extend his remarks.)

Mr. BARTON of Texas. Mr. Speaker, I want to start off by putting into the RECORD the letters from the governors of the States that have endorsed the Tax Limitation Amendment.

Time does not permit me to read each letter. But we have a letter from the Governor of Texas. We have a letter from the Governor of New York. We have a letter from the Governor of Florida. We have a letter from the Governor of New Jersey. We have a letter from the Governor of Connecticut. We have a letter from the Governor of Arizona. We have a letter from the Governor of the Commonwealth of Massachusetts. We have a letter from the Governor of the great State of Mississippi. We have a letter from the Governor of Oklahoma. We have a letter from the Governor of Colorado. We have a letter from the Governor of Arkansas. We have a letter from the Governor of North Dakota. And we have previously put into the RECORD a letter from the Governor of Pennsylvania.

These governors support tax limitation, for one simple reason, it works.

There are 14 States that have tax limitation, either constitutional requirements or legislative requirements; and in those 14 States, the Heritage Foundation did a study several years ago and came to the conclusion that in every State that had it, taxes were lower. They went up slower. Consequently, economic growth was faster and more people got jobs more quickly.

The original Constitution as passed in 1787 had a direct prohibition in Article I, section 9, against direct taxes. We referred to that earlier in the debate. We will put that into the RECORD at the appropriate time. But in February of 1913, there was a 16th Amendment to the Constitution. That amendment said that it was constitutional to levy a direct tax, like an income tax, on the American people.

Since that time, the marginal tax rate on the American people has gone from 1 percent to 39.8 percent. That is an increase of 4,000 percent. When we finish collecting the income taxes this evening at midnight, the American people will have paid in in the past tax year in income taxes over $800 billion. $800 billion. And if we include Social Security tax and Medicare taxes, that tax burden rises to over $1 trillion on the American taxpayers.

Enough is enough. To my left, we have the items in the Constitution at its passage where a supermajority vote was required. Time does not permit me to go through all of them. But we can see that there are 10 examples for a new State to come into the Union it took a two-thirds vote. To ratify a treaty, it took a two-thirds vote. To convict a President that had been impeached by the House, it took a two-thirds vote. And to amend the Constitution, it took a two-thirds vote.

It is ironic to me that we are on the floor today, having won this debate every year we have had it, we had the majority vote; the three previous times that we brought it up on the House floor, we won every vote. We got a majority of the Congress, Republicans and some Democrats, to vote for tax limitation. But we have not met the constitutional burden of a two-thirds supermajority. And I am fine with that.

We are going to win this two-thirds vote some day. Perhaps today is the day. But if we do not, we will come back until we do. It only makes sense to me, since the original Constitution said we cannot levy an income tax. We had 100 percent prohibition against it in 1787. It is only since 1913 that we have allowed an income tax. It makes sense to me, if we are going to have these direct taxes, we ought to raise the bar.

We ought to require a supermajority, all the Republicans and some Democrats, or all the Democrats and some Republicans, or some of both parties and maybe the Independents, to vote that there is a consensus in the country that taxes need to be raised.

This is a very simple concept in terms of the amendment. Is one-half larger than two-thirds? If my colleagues took fractions back in elementary school, they can go through the math better than I. One-half equals three-sixths. Two-thirds equals four-sixths. Four-sixths is greater than three-sixths by one-sixth. One-sixth is an additional 70 votes.

We want to raise the bar in the House by 70 votes to require 291 votes to raise taxes, and we want to raise the bar in the Senate by 17 votes to go from 50 to 67. It is basic math. It works. We need to raise the bar.

This shows that in the States that have it, this again is the Heritage Foundation study, it is several years old so it is not current through 1997, but it shows the percentages of how each State's tax rate went up compared to those States that did not have tax limitation and the spending.

I encourage every Member of the House to listen to their constituents, vote for the Tax Limitation Amendment later today.

Mr. Speaker, I include for the RECORD the following governors' letters that I referred to:

STATE OF NORTH DAKOTA,
Bismarck, ND, January 19, 1999.

Mr. GROVER G. NORQUIST,
President Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: I join with other governors in strongly endorsing your efforts to win passage of the Tax Limitation Amendment. In North Dakota, I used my State to the State address to call for a legislative supermajority to pass any increase in sales or income tax. The need for such institutionalized fiscal discipline is even greater at the federal level.

Congratulations on your campaign to protect America's taxpayers through the Tax Limitation Amendment! I wish you great success on this important project.

Sincerely,

EDWARD T. SCHAFER,
Governor.

STATE OF ARKANSAS,
February 11, 1999.

Mr. GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR GROVER: Raising taxes on hard-working Arkansans should never be done without a consensus of the members of Congress and the American people. That's why I support the Tax Limitation Amendment.

This amendment should make it impossible for a bare majority to raise taxes. The current method has led to an intolerable burden on American workers and aided the growth of big government.

It currently requires the same majority to raise taxes as it does to declare National Banana Peel Week. That is wrong. Raising taxes should require a high enough threshold that elected officials do it only when there is a clear and compelling reason.

With so many special interests demanding more and more of our tax dollars, I'm thankful you are fighting for the American people. Good luck and God bless.

Sincerely yours,

MIKE HUCKABEE,
Governor.

STATE OF COLORADO,
Dever, CO, February 4, 1999.

Mr. GROVER C. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR GROVER: It is with pleasure that I join my fellow Governors in supporting the Tax Limitation Amendment. Our Founding Fathers fought for America's independence in part to be free of arbitrary and capricious taxes imposed on the citizenry. I believe that limiting the power of Congress to tax follows in this proud tradition.

In Colorado, all levels of government—state, county, local—are constrained in their ability to tax without the consent of the governed. It is time that taxpayers be protected in Congress as well.

You have my support on this important issue.

Sincerely,

BILL OWENS,
Governor.

STATE OF OKLAHOMA,
Oklahoma City, December 15, 1998.

Mr. GROVER C. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: I am proud to join my fellow Governors who are supporting the Tax Limitation Amendment. Many states, including Oklahoma, already have similar restrictions on the power of the legislative branch to arbitrarily increase taxes. The TLA should be adopted at the federal level to protect the taxpayer and to restrain spending and taxation.

Sincerely,

FRANK KEATING,
Governor.

STATE OF MISSISSIPPI,
Jackson, MS, January 20, 1999.

Mr. GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR GROVER: I am an ardent proponent of the Tax Limitation Amendment that requires a two-thirds vote to raise taxes in the United States Congress. Elected officials have been entrusted by the people to guard their tax dollars vigorously in government treasuries. Every decision should be made with the knowledge that money spent is derived from the toil and sweat of the citizens.

The growth of government and the increase in taxes necessitate the Tax Limitation Amendment. Raising taxes should require a supermajority. We have all seen the consequences of this restriction's absence. I encourage Congress to pass this amendment. it is critical to our state and nation that the supermajority requirement is enacted by the Congress.

The State of Mississippi does have a supermajority requirement to raise taxes. However, we also have a requirement that a supermajority is necessary to lower taxes. Changing this restriction has been part of our legislative agenda many times, including this year.

Thank you for the diligent, effective work of Americans for Tax Reform on behalf of our citizens. I look forward to passage of the Tax Limitation Amendment.

Sincerely,

KIRK FORDICE,
Governor.

THE COMMONWEALTH OF MASSACHUSETTS,
Boston, MA, February 4, 1999.

GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: On behalf of the Commonwealth of Massachusetts, I am pleased to express my support for the Tax Limitation Amendment (TLA).

During the current time of economic prosperity, we must wisely prepare for the often unpredictable tides of our national economy. The passage of the TLA will safeguard the needs of our taxpayers and provide protection against unnecessary future tax increases.

Sincerely,

ARGEO PAUL CELLUCCI,
Governor.

STATE OF ARIZONA, *December 30, 1998.*

Mr. GROVER G. NORQUIST,
President, Americans For Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: I am pleased to add my name to your list of Governors, State Legislators, Congressmen and women, and others who are endorsing a Federal Tax Limitation Amendment. As you know, this amendment would require a two-thirds majority of Congress to increase all federal taxes. I am also pleased that Arizona's Congressman John Shadegg and Senator Jon Kyl are key sponsors.

We, in Arizona, have been operating for several years now with a similar amendment to our State Constitution. Proposition 108 was passed by the voters in 1992 and requires a two-thirds majority of the Arizona Legislature to increase state revenues, broadly defined.

Since the passage of Proposition 108 with 72% of the popular vote, we have been continuously cutting taxes in Arizona. In fact, cumulative tax cuts enacted since 1992 are now over $1.3 billion, which is equivalent to over 20% of Arizona's general operating budget. Meanwhile, state revenues have continued to grow, we have set aside nearly $400 million in budget stabilization funds, and we concluded last fiscal year with a record surplus of over $500 million.

I am sure you would agree that the government closest to the people governs the best (and probably the least). Therefore, we must hold our President and Congressional leaders to a higher standard when they are inclined to raise our taxes. With federal taxes equal to one-fifth of our total national economic output, it is time to build a higher barrier to further federal tax increases.

Therefore, I strongly support you in your efforts to secure Congressional passage of the Tax Limitation Amendment!

Sincerely,

JANE DEE HULL,
Governor.

STATE OF CONNECTICUT,
EXECUTIVE CHAMBERS,
Hartford, CT, March 4, 1999.

Mr. GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: I join with other governors endorsing your efforts to gain support for the Federal Tax Limitation Amendment. This legislation would require a supermajority to increase all federal taxes. Adoption of this amendment would ensure fiscal discipline and protect America's taxpayers.

I wish you great success on your important project and I look forward to passage of the Tax Limitation Amendment.

Sincerely,

JOHN G. ROWLAND,
Governor.

STATE OF NEW JERSEY,
OFFICE OF THE GOVERNOR,
Trenton, NJ, February 5, 1999.

Mr. GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: Please register my strong support in calling on Congress to pass by April 15, 1999, the bipartisan Tax Limitation Amendment to the U.S. Constitution as drafted by U.S. Senator Jon Kyl, and Rep. Joe Barton, Rep. Ralph Hall, and Rep. John Shadegg.

I support a two-thirds vote requirement to raise taxes both at the federal level and within the New Jersey Legislature as a means of preventing unwarranted tax increases from stifling economic growth and blighting job creation. A super-majority requirement will force budget writers to consider first eliminating unnecessary government spending before rushing to propose tax increases as a way to finance government initiatives. A super-majority requirement will not mandate tax cuts nor will it prohibit tax increases, but it will require a broader consensus among legislators before seeking a greater share of taxpayers' earnings.

The fiscal policies adopted at any level of government influence the economic well-being of the surrounding community, state, or nation, and requiring a broader consensus to raise taxes is practical change that will likely result in more money circulating in the private sector, the primary creator of jobs and the stimulant for economic growth.

As a Governor who has used the tax code to stimulate growth and job creation, I call on Congress to enact the Tax Limitation Amendment as a sensible safeguard against unnecessary tax increases.

Sincerely yours,

CHRISTINE TODD WHITMAN,
Governor.

STATE OF FLORIDA,
OFFICE OF THE GOVERNOR,
Tallahassee, FL, March 23, 1999.

Mr. GROVER G. NORQUIST,
President, American For Tax Reform,
Washington, DC.

DEAR GROVER: Tax limitation is important at all levels of government. Reflecting my strong belief in limited government, I recently called for a $1.2 billion tax cut in Florida, the largest in state history. Simply put, it's not our money; it's the people's money. We should protect their savings and income the best we know how.

This is a philosophy that I think should be practiced at the federal level as well. Therefore, I would be honored to join my fellow Governors in supporting the Tax Limitation Amendment. Thank you again, Grover, for coming to me with such an important issue.

Sincerely,

JEB BUSH,
Governor.

STATE OF NEW YORK,
OFFICE OF THE GOVERNOR,
Albany, NY, January 28, 1999.

Mr. GROVER G. NORQUIST,
President, Americans For Tax Reform,
Washington, DC.

DEAR MR. NORQUIST, thank you for your recent letter requesting support for the Tax Limitation Amendment vote. I am proud to concur with Americans For Tax Reform in urging Congress to pass the Tax Limitation Amendment.

Our commitment as public servants ought to be to promote efficient government, which means cutting taxes, first and foremost. It is a commitment to freedom, since we know that to deny people their economic freedom-through excessive taxation or over regulation—is to deny them their right to create opportunities and to pursue their dreams.

New York is leading the nation in cutting taxes and leading America into a new century of hope and opportunity. Since I have been in office, we have cut taxes 36 times, returning more than $19 billion to taxpayers; created more than 400,000 net new private sector jobs, bringing the number of private sector jobs to its highest level in history; reduced the number of people on welfare by 608,000, dropping the rolls to the lowest level since 1968; and led the nation in reducing all crimes in 1997, making our communities safer than they have been since 1970. We have shown that we have the courage to bring about change for the good of ourselves and our children, and for that we can be proud.

Four years of tax cuts have created stronger families, a stronger economy and a stronger New York. In order to protect taxpayers now and in the future, we must lower taxes and make fiscal integrity the law of the land in New York State. The act of raising taxes is a destructive act and should therefore be a difficult act. To meet that standard, I have proposed a State constitutional amendment to require approval by a two-thirds majority of the Legislature to raise State taxes and also firmly support the enactment of Tax Limitation Amendment at the federal level.

By putting the people's money in a safe place where it cannot be touched, we are taking the prudent step of guaranteeing that it is returned to the taxpayers.

Very truly yours,

GEORGE E. PATAKI,
Governor.

STATE OF TEXAS,
OFFICE OF THE GOVERNOR,
Austin, TX, April 5, 1999.

Hon. JOE BARTON,
House of Representatives, Rayburn House Office Building, Washington, DC

DEAR REPRESENTATIVE BARTON: I am pleased that you are continuing your efforts to pass the Tax Limitation Amendment to require a supermajority for the Congress to increase federal taxes.

Limited government provides the greatest freedom to the American people, and the freedom to spend their hard-earned money as they see fit is a fundamental principle we share. By requiring a two-thirds Congressional majority to raise taxes, we can assure that the federal government will not continue to intrude into the lives of American taxpayers and into affairs that are properly handled by state and local governments.

Best wishes in your important endeavors.

Sincerely,

GEORGE W. BUSH,
Governor.

Mr. WATT of North Carolina. Mr. Speaker, I just wanted to inquire whether the gentleman from Texas (Mr. BARTON) made a unanimous consent request to offer those matters for the RECORD?

The SPEAKER pro tempore. The gentleman did ask unanimous consent to revise and extend his remarks.

Did the gentleman from Texas want to enter the letters that he referred to into the RECORD?

Mr. BARTON of Texas. I did, Mr. Speaker, and I thought I had asked for unanimous consent to do that.

Mr. WATT of North Carolina. Mr. Speaker, we have no objection. I just want to make sure he got them in the RECORD. I did not think he ever did.

The SPEAKER pro tempore. Without objection, the letters referred to will be made part of the RECORD.

There was no objection.

Mr. WATT of North Carolina. Mr. Speaker, I ask unanimous consent to submit for the RECORD a study of the Center on Budget and Policy Priorities, which responds to the Heritage Foundation's study referred to by the gentleman from Texas (Mr. BARTON).

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

There was no objection.

The study referred to is as follows:

DO STATES WITH SUPERMAJORITIES HAVE SMALLER TAX INCREASES OR FASTER ECONOMIC GROWTH THAN OTHER STATES?

(By Iris J. Lav and Nicholas Johnson)

The Heritage Foundation contends that states in which a supermajority vote of the

legislature is required to raise taxes have experienced faster economic growth and fewer tax increases than other states. A March 1996 Heritage report looks at the seven states that have had supermajority requirements in place for a number of years—Arkansas, California, Delaware, Florida, Louisiana, Mississippi, and South Dakota—and finds that five of the seven states experienced slower than average growth in tax revenue. It also finds that five of the seven states (but not the same five states) experienced faster economic growth than the average state. The Heritage report suggests a causal link between supermajority limits, lower taxes, and faster economic growth, saying ''. . . there is no escaping the logical relationship between supermajorities and superior state performance.''[1]

This simplistic analysis is flawed in a number of ways. It relies on only one among a number of possible measures of economic growth. It considers only state-level tax changes rather than changes in total state and local revenues, despite the capacity of states to shift costs and responsibilities to local governments. And it compares 1980, a year in which the economy was turning down into a mild recession, with 1992, a year at the beginning of an economic recovery. If one chooses more appropriate data series to measure revenues and economic growth and adjusts the time periods to represent similar points in the business cycle, conclusions opposite to those Heritage has presented may be drawn. The fact that different analytical choices lead to different results should serve as a caution that no supportable conclusions can be drawn from the type of simplistic analysis Heritage has conducted.

By some measures, supermajority states have had lower economic growth and more tax increases than other states. For example:

Five of the seven states with supermajority requirements experienced lower-than-average economic growth measured by change in per capita personal income between 1979 and 1989, two years at similar points in the business cycle.

Four of the seven supermajority states had lower-than-average economic growth measured by change in Gross State Product from 1979 to 1989.

Six of the seven states with supermajority requirements had higher-than-average growth of state and local revenues as a percent of residents' incomes from 1979 to 1989.

Five of the seven states had higher-than-average increases in state and local taxes per capita from 1984 to 1993, two other years falling at similar points in the business cycle.

The factors affecting state economic growth are far more complex than proponents of supermajority requirements typically acknowledge. Such factors include the interplay of state supermajority requirements typically acknowledge. Such factors include the interplay of state resource endowments, labor force skills, location, and level of public investment and state services, among others. A far more sophisticated analysis would be required to discern any effect supermajority requirements might or might not have on state tax burdens or state economies.

HERITAGE'S CHOICES OF DATA MAY SKEW RESULTS

In preparing its report, the Heritage Foundation made choices that may have skewed the results of its analysis. The questionable choices include the time periods analyzed, the measure of state economic growth, and the measure of tax burden.

The Heritage report compares state economic growth and changes in taxes from 1980 to 1992, which are years that represent two different points in the ''business cycle.'' In 1980, the economy turned down from the peak of an economic expansion into a mild recession; in 1992 the economy was beginning its upswing from the deep 1990–91 recession. State tax policy and state economic growth each are very sensitive to the business cycle, and different state economies react differently to economic downturns and upswings. An accurate picture of state changes requires comparing two years at similar points in the business cycle.

Heritage chose Gross State Product (GSP) as its measure of state economic growth; GSP measures the total output of all industries within a state. A different measure, personal income, is more often used to gauge state economic activity. Personal income measures the total income of state residents, including income from out-of-state sources. Personal income per capita measures the economic well-being of an average resident, which may best reflect the goal of state economic policy.

Similarly, Heritage chose to consider only taxes levied at the state level. Yet when state taxes are constrained, state legislatures may meet their responsibilities for providing services by shifting new responsibilities to local governments or by cutting local aid. Either course of action can lead local governments to raise their taxes. Because of these potential shifts, a measure that includes both state and local taxes should be considered.

An additional shortcoming of the state tax series Heritage uses is that it excludes many tax-like ''fees.'' A more comprehensive measure, state and local revenues, includes revenue sources such as fees and lottery proceeds that may be substituted for revenues from taxes.

Lastly, the Heritage study measures tax burden by calculating the amount of tax revenue per resident. Many analysts find it more appropriate to measure taxes as a percentage of residents' incomes. Because differing wage levels in different states affect both residents' incomes and the cost of providing government services, measuring taxes as a percentage of income provides a more meaningful comparison of tax levels and changes in tax burden over time.

ALTERNATIVE TIME PERIODS AND MEASUREMENTS YIELD RESULTS DIFFERENT FROM THE HERITAGE RESULTS

Results quite different from those presented in the Heritage report may be obtained by an analysis that matches up similar points in the business cycle and considers a variety of measurements of economic activity and revenues. Depending on the choice of time frame and methodology, such comparisons may actually show that supermajority requirements are associated with increased taxes and slower economic growth.

Table 1 compares the economic growth of the seven supermajority states relative to average growth in all states. Three different measures of growth and two different recent time periods beginning and ending at similar points in the business cycle are considered. Taken together, these measures show no clear connection between supermajority requirements and economic growth. (See appendix tables for detailed comparisons.)

By most measures, the supermajority states split almost down the middle (4–3 or 3–4)—about half experienced stronger economic growth than the national average, while the other half had weaker growth.

By one method of measuring economic growth—change in per-capita personal income from 1979 to 1989—only two of the supermajority states outperformed the national economy; the other five had lower economic growth than the average state.

TABLE 1.—PORTION OF SUPERMAJORITY STATES WITH STRONGER-THAN-AVERAGE ECONOMIC GROWTH

	1979 to 1989	1984 to 1993
Gross State Product	3 of 7	Not available.
Personal Income	3 of 7	4 of 7.
Personal Income Per Capita	2 of 7	4 of 7.

Source: Center on Budget and Policy Priorities. Based on data from Bureau of Economic Analysis, with population adjustments from the Bureau of the Census.

Similar results may be found with respect to levels of revenue increases. Table 2 shows revenue increases in the supermajority states using broader measures of state and local taxes and revenues over the two time periods. The picture that emerges is decidedly mixed.

In only one of the supermajority states did state and local revenue as a percentage of personal income rise less rapidly than in the average state from 1979 to 1989. In the other six supermajority states, the growth of state and local revenue as a percent of personal income was higher than in the average state.

Fewer than half the supermajority states showed lower-than-average growth in state and local taxes between 1984 and 1993, measured either as taxes per capita or taxes as a percentage of residents' incomes.

TABLE 2.—PORTION OF SUPERMAJORITY STATES WITH TAX INCREASES LOWER THAN THE NATIONAL AVERAGE

	1979 to 1989		1984 to 1993	
	State and local taxes	State and local own-source revenue	State and local taxes	State and local own-source revenue
Tax per capita	5 of 7	5 of 7	2 of 7	5 of 7.

[1] Daniel J. Mitchell, ''Why a Supermajority Would Protect Taxpayers,'' The Heritage Foundation, March 29, 1996.

TABLE 2.—PORTION OF SUPERMAJORITY STATES WITH TAX INCREASES LOWER THAN THE NATIONAL AVERAGE—Continued

	1979 to 1989		1984 to 1993	
	State and local taxes	State and local own-source revenue	State and local taxes	State and local own-source revenue
Taxes as a percent of income	4 of 7	1 of 7	3 of 7	4 of 7.

Source: Center on Budget and Policy Priorities. Based on data from Bureau of the Census, with income adjustments from the Bureau of Economic Analysis.

TRENDS DO NOT PROVE CAUSATION

Even if tables 1 and 2 presented clearer trends among the seven supermajority states, it would not be correct to conclude that supermajority requirements were a factor in the economic growth or in the tax decisions in those states. Other factors, such as regional economic variations or changes in political power, are much more likely to affect state economic performance and government finances. A far more sophisticated analysis than either the Heritage study or the analysis presented above would be required to conclude that supermajority requirements have had any substantial effect either on state tax burdens or on state economies.

APPENDIX

Table A–1.—Economic growth in states that required supermajorities to raise taxes

	Change in gross state product	Change in personal income		Change in personal income per capita	
	1979 to 1989	1979 to 1989	1984 to 1993	1979 to 1989	1984 to 1993
Arkansas	96%	99%	72%	92%	64%
California	143%	142%	79%	93%	49%
Delaware	165%	128%	87%	106%	64%
Florida	175%	184%	96%	112%	58%
Louisiana	63%	86%	45%	81%	48%
Mississippi	82%	100%	69%	94%	65%
South Dakota	77%	83%	80%	81%	75%
U.S. Average	112%	121%	76%	101%	61%
Number of supermajority states with economic growth above average	3	3	4	2	4

See notes at end of appendix.

TABLE A–2.—CHANGES IN STATE AND LOCAL GOVERNMENT TAXES AND REVENUE PER CAPITA IN STATES THAT REQUIRED SUPERMAJORITIES TO RAISE TAXES

	1979 to 1989		1984 to 1993	
	State and local taxes	State and local own-source revenue	State and local taxes	State and local own-source revenue
Arkansas	114%	122%	81%	79%
California	101%	123%	62%	70%
Delaware	103%	140%	66%	68%
Florida	126%	155%	91%	97%
Louisiana	87%	119%	49%	56%
Mississippi	96%	117%	75%	73%
South Dakota	83%	97%	68%	46%
U.S. Average	108%	124%	645%	73%
Number of supermajority states with tax or revenue growth below average	5	5	2	5

See notes at end of appendix.

TABLE A–3.—CHANGES IN STATE AND LOCAL TAXES AS PERCENT OF PERSONAL INCOME IN STATES THAT REQUIRED SUPERMAJORITIES TO RAISE TAXES.

	1979 to 1989		1984 to 1993	
	State and local taxes	State and local own-source revenue	State and local taxes	State and local own-source revenue
Arkansas	11%	15%	10%	9%
California	4%	16%	9%	14%
Delaware	−1%	17%	2%	2%
Florida	7%	20%	21%	24%
Louisiana	3%	21%	0%	5%
Mississippi	1%	12%	6%	5%
South Dakota	2%	9%	−4%	−17%
U.S. Average	3%	11%	3%	8%
Number of supermajority states with tax or revenue growth below average	4	1	3	4

Notes.—Gross State Product not available for years after 1992. In cases where the state average equalled the national average, the change was computed to additional decimal places to find the correct comparison. U.S. average excludes Alaska and the District of Columbia, whose revenue systems are significantly different from those of other states. All data are for fiscal years except Gross State Product.

Sources: U.S. Bureau of Economic Analysis, U.S. Census Bureau. Center on Budget and Policy Priorities.

Mr. WATT of North Carolina. Mr. Speaker, I yield myself 3 minutes.

Mr. Speaker, we have heard a reference by the gentleman from Texas (Mr. BARTON) to how well the States which have supermajority tax requirements are doing based on a Heritage Foundation study that was done.

Well, we have a different study. I do not really want this to get into a debate about whether taxes are good or bad. I think taxes are good sometimes and they are bad sometimes. They can be beneficial; they can be detrimental.

I really think this debate is about the essence of our democracy, which is majority rule. It is not about taxes or no taxes.

None of us look forward to voting for a tax increase. All of us should be held accountable if we are irresponsible in voting for tax increases, and we are subject to account for that every 2 years when we run for office. But I think it would be a mistake for the public to be left with the mistaken notion that all States that have supermajority requirements somehow have passed a magic bullet and they are doing well.

The actual study indicates that five of the seven States with supermajority requirements experienced lower than average economic growth measured by change in per capita personal income between 1979 and 1989. Four of the seven supermajority States had lower than average economic growth measured by change in gross State product from 1979 to 1989.

Six of the seven States with supermajority requirements had higher than average growth of State and local revenues as a percent of residents' income from 1979 to 1989, suggesting that if we did this at the Federal level, we would be simply passing the buck on for higher taxes at the lower level, which is already a problem that all of us recognize.

Five of the seven States had higher than average increases in State and local taxes per capita from 1984 to 1993, again suggesting that if we do not accept the responsibilities for what we are doing at the Federal level and people demand government services, they will have to be delivered at the local level and taxes will be lower there.

Now, I am not getting into a debate about whether taxes are good or bad. This is not about that. But we should be clear that this Heritage Foundation study, which suggests that just because they have a supermajority they have done something magnanimous for the State or for the Nation is just absolute baloney.

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

Mr. BARTON of Texas. Mr. Speaker, it is my distinct pleasure and high honor to yield 3 minutes to the honorable gentleman from Illinois (Mr. HASTERT), the distinguished Speaker of the House of Representatives.

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

Mr. HASTERT. Mr. Speaker, I thank the gentleman from Texas for yielding me this time.

Mr. Speaker, I rise in support of the constitutional amendment today. I commend my colleague from Texas (Mr. BARTON) for his long-time effort. I think that as long as we have known each other he has been working on this issue, and he has exemplified the old phrase ''If at first you don't succeed, try, try again.'' But when we try and try again, it is for a noble effort.

We must continue to try again to pass this constitutional amendment, as we must continue to try to provide tax relief for the American people.

Make no mistake about it, working Americans are taxed too much. They are taxed at a higher rate than since the Second World War. They are taxed when they eat. They are taxed when they drink. They are taxed when they drive. They are taxed when they work. And they are taxed even when they die.

If we go back a little over a decade ago, we celebrated the anniversary of the Constitution of this country. And right before that, I remember, as I was teaching history in a small high school in Illinois, we were studying the Revolution. This country fought a revolution over taxes. It was the vision of our forefathers that the people in this country should have economic liberty, they should have economic choice, not government choosing how to spend their money, but individuals choosing how to spend the money that they earn.

□ 1445

Higher taxes mean bigger government. If we are going to restore balance to our society where individuals and local communities have more power, we need to make the Federal Government smaller and smarter. Support this constitutional amendment and go on record in support of tax relief for the American people.

Mr. WATT of North Carolina. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, I want to spend a minute or two just talking about what this bill provides for and putting this in context. But first of all let me remind my colleagues of the history again. It is the fourth year on or about tax filing day that my colleagues have brought this same amendment to the floor of the House. It has failed on each prior occasion. They know it will fail again today. And this amendment is not here as a serious legislative undertaking; it is here to make a political point.

If it were here to make a serious legislative point, as opposed to going through a political charade, this bill would have gone through the appropriate committees, one of which would have been the Subcommittee on the Constitution of the Committee on the Judiciary. I cannot imagine bringing a proposed constitutional amendment, an amendment to the most sacred document in government that we have, without going through the Subcommittee on the Constitution and going through the Committee on the Judiciary.

Now, the reason that we did not go that route, or the majority did not go that route is because this is not a serious legislative undertaking. If it were a serious legislative undertaking, they would have made in order proposed amendments to this constitutional amendment because they know that it has serious, serious substantive deficiencies. I want to talk about those deficiencies so that everybody knows what we are talking about. I want to read from section 1 of the bill:

''Any bill, resolution or other legislative measure changing the internal revenue laws shall require for final adoption in each House the concurrence of two-thirds of the Members of that House voting and present, unless that bill, resolution, or other legislative measure is determined at the time of adoption, in a reasonable manner prescribed by law, not to increase the internal revenue''—not change the revenue law, but increase the internal revenue—''by more than a de minimis amount.''

Now, let me point out three serious problems with the language there. First of all, this will be the first time ever in the history of this country, if this amendment passed, that the word ''de minimis'' is used in the Constitution. The word does not exist. It probably was not even a word that was in the vocabulary at the time the Founding Fathers were writing the original Constitution.

Mr. BARTON of Texas. Mr. Speaker, will the gentleman yield?

Mr. WATT of North Carolina. I yield to the gentleman from Texas.

Mr. BARTON of Texas. ''De minimis'' is a Latin word.

Mr. WATT of North Carolina. Let me reclaim my time, unless he is asking me to yield to tell us differently. Is the word in the Constitution?

Mr. BARTON of Texas. No, but there is no prohibition against the word being in the Constitution.

Mr. WATT of North Carolina. Let me get to the point I want to make. ''De minimis'' is probably no worse than ''reasonable cause'' or other general terms that are used in the Constitution. That is not my point.

My point is that we have gone through 200-plus years of litigation determining what those words that are in the Constitution mean, and now we are about to set off 200 more years of litigation about what the term ''de minimis'' means.

Mr. BARTON of Texas. Will the gentleman yield further?

Mr. WATT of North Carolina. Let me get through it. We can engage in a dialogue. The gentleman has got plenty of time to engage in it if he wants to on his side.

Mr. BARTON of Texas. The gentleman has more time than I do now.

Mr. WATT of North Carolina. If we want to set up a judicial process where we spend 200 years defining what the word ''de minimis'' means and have the courts do it, that is what this bill is going to do.

But even more important is, we are setting up a direct conflict between the Congress' definition of de minimis and the court's definition of de minimis. Because when we say the measure is going to be measured, determined at the time of the adoption of the bill, we are trying to give the Congress the authority to make its decision about what the word ''de minimis'' means. But we cannot do that. So basically what we have done is set up a direct conflict between the legislative branch of the government and the judicial branch of the government. That is exactly what we have done.

Now, I recognize that. I recognized that the first time we debated this bill in committee. I recognized it before the Committee on Rules 2 days ago. I went to the Committee on Rules and I said, would you allow me to bring to the floor an amendment which would improve this legislation, which would make it clear that the sole authority that the Supreme Court will have is to determine whether the Congress has followed its own rules in making this determination so that we could avoid this conflict between the legislative branch and the executive branch?

Mr. BARTON of Texas. Mr. Speaker, will the gentleman yield on that point? I am going to compliment the gentleman if he will yield.

Mr. WATT of North Carolina. I appreciate it. Is he going to accept my amendment under unanimous consent?

Mr. BARTON of Texas. Mr. Speaker, will the gentleman yield?

Mr. WATT of North Carolina. I will yield to the gentleman, so maybe we will get a unanimous consent request.

Mr. BARTON of Texas. I want to compliment the gentleman for his effort. We have given it to our constitutional experts. If the gentleman will work with me, if we are not successful today, we very well could do that. Of course, the gentleman would have to vote with us at some point in time on the amendment.

Mr. WATT of North Carolina. I appreciate the gentleman offering to work with me and, of course, if this bill had gone through the committee, we could have done the work in a serious legislative manner and we could have treated this bill as a serious bill. But it is quite obvious that this is not what this is about. It is about political theater on the 15th of April.

We have got to play political theater so that we can tell the American people how terrible it is that we have taxes. That is what this bill is about today. If it were not about that, we would have considered this amendment.

We even offered an amendment last year that would have taken out the term ''de minimis.'' If you do not want to raise taxes, and you want a two-thirds requirement, you at least would not get into 200 years of litigation arguing about what de minimis means if you just said it required a two-thirds vote to raise taxes. I mean, that would be clear. At least we would not have to look in a Latin dictionary to figure out what we are talking about and ask the Supreme Court to tell us what we are talking about. At least that would be clear.

Mr. BARTON of Texas. I will agree to that.

Mr. WATT of North Carolina. We even offered to take that out of the bill. You would think that people who were seriously interested in passing a constitutional amendment that limited the ability to raise taxes would have jumped at that, they would have said, ''Yeah, that's absolutely consistent with what we are trying to do.'' But they have not demonstrated any degree of seriousness about this issue.

Everybody has talked about the gentleman from Texas' two-thirds and three-fourths, his equations. I want everybody to stay with me now, because when you require a two-thirds majority vote to do something, what you are saying is, if one-third objects, you cannot do it. So everybody has talked about this powerful supermajority. What my colleagues need to understand is that we are setting up, not a powerful supermajority, what we are doing is setting up a powerful superminority which will control the process. It will be one-third of the people in this House who will be in control of it. It will not be the two-thirds. It will not even be the majority rule. And if that is not countermajoritarian, if that is not counterdemocratic, I do not know what is.

We do not require a two-thirds majority to declare war. If the President came over here and said, please declare war on Kosovo, as he should under the Constitution—the gentleman from California (Mr. CAMPBELL) and I agree on that—it would not require a two-thirds vote. And somehow or another this majority wants to elevate the questions about taxation to some higher pedestal even than a declaration of war. And so really what you are talking about is giving one-third of the people in this House the ability to bring the process to a halt.

I will tell you what that does to my constituency. If I am in the two-thirds or not in the one-third, and I want to get something done, what you have said to my constituency is, you are less important than that one-third minority over there, because they are controlling the agenda. That is not my definition of democracy, my colleagues. We can talk all day today about how this is about taxation and whether we are paying too much in taxes. I have conceded that. I mean, I do not like to pay taxes any more than anybody else. And my constituents do not like it any more than anybody else's. But I will tell you that every American citizen is entitled to the same representation in this body. And any time you create a supermajority and thereby create a super-superminority that can control the agenda of this House and the agenda of this country, you have deprived American citizens of their equal representation in the process.

So it is tax day. You can talk and make it sound like this is about taxation, but it is about basic fairness. It is about democracy. It is about who has the authority to rule. And in my democracy, that is 50 percent of the representatives and 50 percent of the people plus one.

□ 1500

Mr. BARTON of Texas. Mr. Speaker, I yield the balance of my time to the gentleman from Arizona (Mr. SHADEGG), the distinguished cosponsor of the amendment who has worked long and hard with me.

The SPEAKER pro tempore. The gentleman from Arizona is recognized for 6 minutes.

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

Mr. SHADEGG. Mr. Speaker, I thank the gentleman from Texas for yielding this time to me.

Mr. Speaker, let me begin by responding to a series of the arguments that have been made on the other side, and I suppose the one that I am tempted to respond to first is the one we heard repeatedly on the other side, that this is not a serious debate or a serious initiative. I have put 5 years into my fight for this legislation, I have worked shoulder to shoulder with the gentleman from Texas (Mr. BARTON), and let me assure my colleagues on behalf of the taxpayers of America this is deadly serious. Indeed I think it is vitally important to the survival of the Nation.

Now let me talk about how they say it is not serious. They say it is not serious because it is a gimmick because it is brought forth on April 15. The date is irrelevant. Would it be a gimmick if it were brought forward on Election Day? Would it be a gimmick if it were brought forth on the birthday of the gentleman from Texas (Mr. BARTON) or my birthday? Would it be a gimmick if it were brought forth on January 1? It makes it a gimmick because it is brought forth on April 15? I do not think so. I think it is a substantive provision which is appropriate to be brought forward on a time when Americans are focused on the tax burden in America.

The opponents say: ''Well, it's a gimmick, and it's not serious because it has failed before.'' That is one of the most stunning arguments I have ever heard on the floor of this House. People in this room benefit today from changes that were fought for in this country over years. The Constitution itself says it can, in fact, be amended by a supermajority, and thank God we have in fact on many occasions amended it, and that is most appropriate, and none of those amendments have passed on the first try. So of course it has required multiple tries, and we will try again if it fails today.

The opponents say: ''Well, if it was serious, they would have taken it to committee.'' In point of fact they know full good and well that it has been taken to committee. It has been taken to committee more than once in the past. Indeed this exact language was taken to committee last year. It went through subcommittee and full committee and was heard, and the amendment which the ranking member on the other side has proposed, which indeed might be a thoughtful amendment, limiting the rule of the courts, was not proffered when it went before committee last year; it was not proffered until it came to the Committee on Rules this year.

Now I want to turn to another argument. My colleague the other side, the ranking member, has talked about de minimis and how this is a great legal flaw in this measure, and yet throughout this debate today we have heard that this is a terrible provision because it would freeze in stone forever and ever our current Tax Code. That argument is not genuine, it is not honest, because the opponents of this legislation know fully well that it is crafted carefully to allow tax neutral tax reform. Indeed the word that the gentleman questions, ''de minimis,'' is an attempt to say: ''Look, our goal is to make sure that if you want to make tax neutral tax reform; that is, tax reform that does not increase the tax burden on the American people, you may do so with a simple majority vote.'' Nothing in this measure would inhibit the ability to do tax neutral tax reform.

Now let us talk about the Heritage Foundation study. We have a duel of

studies. They have their study, we have our study. Let me just recite the facts of the Heritage Foundation study because I think it is very important. It proves that tax limitation works. As a matter of fact, looking at the States where it is enacted, tax limitation, in those States taxes go up at a slower rate, only 102 percent. Mr. Speaker, 102 percent is quite a bit, but only 102 percent over 12 years versus States which have no tax limitation; they have gone up by 112 percent. Spending? Spending and tax limitations, gone up. It has gone up by 132 percent, but not by as much as spending in States without tax limitation. In those States it has gone up by 141 percent.

Fundamentally and most importantly for my colleagues on the minority side, the job base grows more rapidly in those States with tax limitation. As the gentleman from Ohio (Mr. TRAFICANT) from the other side pointed out, if in fact there was no constitutional authority for an income tax when our Constitution was adopted and, as my friend, Mr. TRAFICANT from the minority, pointed out, he believes that pretty well establishes looking at the tax structure then, then it would have required a two-thirds majority and the Founders would have supported a two-thirds majority for future tax increases.

But let us talk beyond the studies; let us talk about experience. In my State of Arizona, when we adopted this in 1992, our economy had been struggling. Since then it has boomed. We have created more jobs than we have helped more people.

Now the last argument and perhaps the most telling argument proffered by the other side is that this will create a rule of tyranny by the minority. Again, that argument is a fraud. We do not have, and my colleagues on the other side understand this and agree with it, we do not have the rule of simple majority in this country. We do not in this Nation allow majorities to run roughshod over minorities. Throughout our Constitution 10 different places require super majorities, but throughout all of the rule in law in this Nation we prohibit majorities from imposing their will unfairly on minorities. Our Constitution protects minorities, as well it should, and that is what this measure says.

But it is interesting. They say do not enact a supermajority requirement for tax increases, and what they imply is that we will require a supermajority to ever adopt any tax. But this is not being offered any point in time when there are no taxes in America, it is not being offered at a time when we will repeal every tax and say we will only pass any new taxes. We will have no tax in America without a supermajority to impose any taxes.

That is not the situation. What this measure says is we have a very heavy tax burden today. It consumes 20 percent of the gross domestic product, and before we raise it yet one more time, before we increase it to 25, or 30, or 35, or 40 percent, or 50 or 60 percent, we ought to have a broad consensus.

I urge my colleagues to support H. Con. Res. 37. We need a tax limitation amendment.

Mr. LEVIN. Mr. Speaker, well, here we are again. For the 4th year in a row—the majority will take the House through the motions of attempting to pass a Constitutional Amendment requiring two-thirds supermajority of the House and Senate in order to pass a tax cut.

Today is the Republican equivalent of Ground Hog Day. Each year at this time the Republican leadership comes out of its hole, sees its shadow, and dusts off this proposed Constitutional Amendment that essentially says, ''stop us before we tax again!''

I said the majority is taking us through the motions because this is the same bill they've brought to the Floor in 1996, 1997 and 1998. Each time, the bill goes down to defeat. The majority knows it won't pass again today, but they can't help themselves.

The irony here is that there is actually broad support on both sides of the aisle for cutting taxes, not raising them. There is some difference of opinion on who's taxes should be cut. I would argue that the lion's share of any tax relief should be targeted to working American families and not the very rich. The other key debate concerns Social Security and Medicare. In my view, it is simply irresponsible to move ahead with a $778 billion tax cut before taking action to assure the long-term financial health of Social Security and Medicare. The budget surplus gives us a unique opportunity to address these programs. We should save the entire surplus until we've taken care of Social Security and Medicare.

I urge the House to reject this ill-conceived effort to tamper with the Constitution. Instead of wasting more time debating bills that all of us know will never pass, we should roll up our sleeves and get to work on saving Social Security and Medicare. Then we can take up tax relief for working American families.

Mrs. FOWLER. Mr. Speaker, today I rise in support of the Tax Limitation Amendment that Representative BARTON has introduced. This amendment protects every American citizen. It protects them by making it more difficult for Congress to increase taxes on their hard earned money—and, indeed, it is there money that Congress is charged with allocating and protecting. It should not be easy for Congress to pass a tax increase that will drastically affect American families. Americans work hard for the money that they earn. It is not easy to be a working mother or father. It is not easy to be the head of a household working two jobs to make ends meet. It is not easy for families to watch up to 40 percent of their hard-earned money taken out of their paychecks and sent to the Federal, State and Local governments. And it should not be easy for Congress to increase the tax burden on Americans.

The Tax Limitation Amendment is a common sense piece of legislation. There are 14 states, including the state of Florida, which I represent, that have enacted legislation similar to the proposed amendment which would require a two-thirds majority vote to raise taxes. Congress should not automatically look to tax hikes to raise revenue for government operations. Just as American taxpayers must show restraint in their spending in order to live within their means, Congress must do the same.

Mr. WATTS of Oklahoma. Mr. Speaker, I rise in support of the tax limitation amendment. Never before has the need for this amendment been more obvious. Let me touch on a few well-known numbers. The typical American family pays 38 percent of its income in taxes. This is more than it pays for food, clothing or shelter. Not since World War II has the tax burden on American workers been so high. At the start of this century, Federal, State, and local taxes combined comprised only 8 percent of Americans' income. At the start of this century, Federal, State, and local taxes combined comprised onoy 8 percent of Americans' income.

Despite the fact taxes are at a peace-time high, the Clinton-Gore administration's new budget—which the House and Senate soundly rejected—called for $175 billion in new taxes and fees.

With the Federal budget surplus projected at $4.9 trillion over the next 15 years, I can't imagine why anyone would want to raise our taxes, but the administration does.

The temptation to raise a tax here and raise a tax there even in years of surplus and prosperity is just too much. They can't resist. This House is the first line resistance to further skyrocketing of taxes that have soared sharply this past century. We must hold the line. We must help our successors hold the line. We owe it to working American families, the single moms and dads, struggling under a tax burden that has nearly quadrupled in this century to hold the line on taxes. Not just today, when the concept of a tax increase is ludicrous, but for years to come.

The most meaningful way we can do that is by passing the Tax Limitation Amendment today. This amendment does not prohibit tax increases in some future years should an urgent need arise. Though, after 5 years of common-sense Republican leadership, our budget and revenues are in such great shape that it's hard to imagine such a day.

But the amendment does require that the need be so clear and so compelling that two-thirds of each House must vote for the tax increase. This amendment is simple, practical and urgently needed. It is an outrage to have working families struggling under an already weighty burden to be weighted down further by an unnecessary tax increase that passes by a handful of votes in a last-minute partisan push. We saw that in 1992. We have seen since how unnecessary that tax increase was. But we are still fighting to roll that tax increase back.

As high as people's taxes get, and as big as the Government gets, the truth is that some people in Washington never think that it's enough. They believe that Government has the right to take as much of a working American's money as it wants to take and to spend it however it wants to spend it.

I don't share that attitude. The American people work hard for their money. They deserve to keep more of it—not less. I believe the tax burden on working Americans should only be increased when the need is so urgent, clear and compelling that two-thirds of the House and Senate will vote for such an increase. An increase under any other circumstances is an affront and outrage to the American people.

Mr. PACKARD. Mr. Speaker, I would like to stand in support of H.J. Res. 37, which will make it more difficult to raise taxes. It is time

Congress puts a stop to the raid on the pocket books of American citizens.

H.J. Res. 37 will require a two-thirds supermajority vote in the House and Senate for any net tax increase. This is not a new concept. Fourteen states already require a supermajority in their state legislatures to raise the tax burden on their citizens. It's a simple equation, when taxes are limited, big government spending remains low and economies flourish.

Mr. Speaker, Americans already send an average of 38 percent of their income back to the government in taxes. This is more than families pay for food, clothing, and shelter combined! Last year, federal taxes consumed 20.5 percent of GNP. This number will only keep increasing unless we put a stop to it.

While our country is experiencing a projected budget surplus of over $4 trillion for the next 15 years, the President wants to waste this surplus and continue to raise taxes by $108 billion. this spending mentality explains why federal income taxes have grown by more than 70 percent during the Clinton-Gore administration. Any surplus is nothing more than an overpayment to Washington by America's taxpayers and we should give it back.

Mr. Speaker, I'm tired of Washington dipping their hands into the pocket of American taxpayers. This legislation will keep the hard-earned money of American citizens out of the hands of Washington politicians who want to continue to raise taxes for big government programs.

Mr. DELAHUNT. Mr. Speaker, I rise in opposition to the resolution.

The framers of our Constitution recognized that certain key questions—such as treaty ratification, conviction in impeachment trials, or expulsion of a member on Congress—demand more than the customary majority.

But with regard to the normal operations of the government, they provided—in all cases—for a simple majority vote.

They made no exception for taxation. Pause and reflect: they made no exception even for declarations of war.

What the framers feared was that a supermajority requirement would give special interests a veto over the political process.

As James Madison wrote, ''It would be no longer the majority that would rule: the power would be transferred to the minority. . . . [A]n interested minority might take advantage of it to screen themselves from equitable sacrifices to the general weal, or, in particular emergencies, to extort unreasonable indulgences.''

Madison could have been describing the very amendment before us today. It would give a veto over revenue bills to a minority of members of either House. It would enable Members of Congress representing one-third of the population—or Senators chosen by one-tenth of the population—to block tax measures supported by the vast majority of Americans. It would give those minorities enormous leverage in an emergency to extract concessions in exchange for their support.

The resolution pays lip service to this concern by allowing the two-thirds requirement to be waived in the event of war. Yet what about other perilous circumstances? Such as hurricanes, floods, terrorist attacks or other localized disasters? A severe economic crisis or a breakdown in the financial system itself? For these emergencies, the resolution makes no exception. Furthermore, it would make it virtually impossible to eliminate corporate subsidies and other loopholes in the tax system.

The proponents of the resolution are content to live with those consequences. Two years ago, they rejected a series of amendments in committee that would have addressed at least some of those concerns. This year, in their haste, they didn't even bother with the committee, but have brought the resolution directly to the floor.

The proponents of the resolution also seem determined to repeat their past mistakes. I was not a member of Congress when the current majority took control in 1995, but I understand the House adopted a rule at that time requiring a three-fifths majority to raise taxes. Unfortunately, having created this rule, the majority found it impossible to govern in accordance with it, and it was repeatedly waived or ignored.

Today that same majority invites us to graft this failed motion onto the Constitution of the United States—where it cannot be waived or ignored. This is an invitation that we should and must decline.

Mr. GARY MILLER of California. Mr. Speaker, I rise to speak in support of House Joint Resolution 37, the ''Tax Limitation Amendment.'' The question is—How hard should it be for government to take someone else's hard-earned money? We know it is very easy for government to spend the money it has taken, but how hard should it be to take an American worker's money?

I think it should be very difficult. We should be absolutely sure before allowing the government to take money someone else has earned by their hard work and sweat. I do not know if a two-thirds vote of Congress should be enough to take an American worker's money, but I strongly support it as a minimum requirement.

Just look at the growth of Federal taxes: Families paid just 5 percent of income in Federal taxes in 1934. Today, the average family pays over 20 percent of its income in Federal taxes; That is the highest peacetime rate ever and the highest overall rate since WW II; 18 of the last 19 Democrat controlled Congresses passed tax hikes, including the $241 billion hike in 1993; Just during the Clinton Administration taxes have grown by over 54 percent, from $1.154 trillion in 1993 to $1.784 trillion in 1999; State and local income taxes are increasing at the same time so that Federal, State, and local taxation is a record 32 percent of national income.

The Founding Fathers created a Republic, instead of a pure Democracy, to protect citizens' basic rights from the ''Tyranny of the Majority.'' I believe it is a basic right to keep what you have earned, and I believe it should take more than 51 percent of Congress to take money from 100 percent of Americans. I encourage each of my colleagues to support the ''Tax Limitation Amendment.''

Mr. BALLENGER. Mr. Speaker, I rise today to express my support for the Tax Limitation Constitutional Amendment.

I applaud my colleagues—Representatives BARTON, SHADEGG, GOODE, and RALPH HALL—for their perseverance in offering this important bipartisan legislation once again. The Tax Limitation Constitutional Amendment (House Joint Resolution 37) would amend the Constitution to require a two-thirds majority vote in both houses of Congress for passage of legislation that would result in any significant tax increase. This supermajority vote requirement would mean that only true national emergencies would be an excuse for raising even higher the tax burden on all Americans.

Now that the Republican-inspired Balanced Budget Act of 1997 has led to the prospect of increasing budget surpluses in the years ahead, it is time to return tax dollars—in excess of Social Security receipts—to the taxpayers who are responsible for the present tax overpayment. Every year around Tax Day my desk is covered with letters and phone messages from constituents who want tax relief—in the form of lower taxes and a simplified tax code. Since my first election to Congress, I have eagerly worked with my colleagues to enact tax relief for individuals and small businesses.

Conversely, I have supported initiatives—like the Tax Limitation Constitutional Amendment—to insure that Federal taxes are not increased. The last thing our citizens and economy need is another round of tax increases like $108 billion which President Clinton proposed in his fiscal year 2000 budget.

It is urgent that we lock into place the discipline we need to maintain a balanced Federal budget and the opportunity for tax relief for our citizens. I call on my colleagues to join me in guaranteeing the American people that we will block the pro-tax crowd in Washington, D.C., through this amendment. Please vote for H.J. Res. 37.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I rise today in opposition to the validation of this conference report, which includes in it the details of the Budget Resolution passed just a few weeks ago by the Republicans.

At that time I spoke vigorously against the Budget Resolution because I felt it short-changed the American people. Also at that time, I spoke in favor of the Democratic Budget, offered by Ranking Member SPRATT because it was a responsible budget done right. Thereafter, when this resolution once again came before us as it was sent to conference, I supported Ranking Member SPRATT's motion to instruct the conferees to hold off on their submission of the report until we had passed legislation addressing the concerns of our party, and of most Americans—in this case, preserving and extending the life of Social Security and Medicare. I go over this litany of details not to open old wounds, but rather to demonstrate and testify to the American people that the Republicans have had multiple opportunities to save Social Security and Medicare—and each time they turned away.

As I vote to strike down this report, I do so only with the well-being of our constituents in mind. I know that we should be approving a budget that protects the Social Security and Medicare Trust funds by putting money back into those accounts. It should be a budget that will maintain our current Social Security and Medicare benefits, and extend their lives until decades from now, so that all Americans will be able to take advantage of them. This is especially true for women, because due to their longer life expectancy, they must rely on Social Security and Medicare longer than must most men.

I know that we should be appropriating the proper resources to modernize, and some would say revitalize, our public schools. This budget does the opposite; in fact, it reduces our domestic spending on programs that protect the interest of our children. This budget

jeopardizes the well being of successful programs by taking $425 million from WIC, and $501 million from Head Start. Nevertheless, in this budget most of that money—$800 million of it—goes instead to tax cuts for the wealthy.

I know that what we should be doing at this time is authorizing a budget that will protect America's families. It should be a budget that fully funds the Summer Youth Employment Program, which is cut by over $90 million. It could be a budget that saves the Community Development Block Grant Program the indignity of a $50 million cut.

This budget could be more, it could address the needs of our veterans. We could have and should have passed the Spratt Amendment, which would have added an additional $9 billion for veterans programs. We should be voting to pass a budget that fully funds LIHEAP, which provides for necessary heating and cooling for low-income families in times of extreme weather. LIHEAP literally saved lives in my district last summer, and I intend to do what I can to ensure that it is fully funded every year that I serve in Congress.

I had hoped that during conference, that we would have seen drastic improvements in this resolution, improvements that could have been done in a bipartisan and responsible manner. I had hoped that my colleagues across the aisle could be more persuaded by the dedication of Congressmen SPRATT and MCDERMOTT. I desperately wanted to take home to my district a budget that respected our children, our families, our veterans, and our elderly—and I still hope to do so.

Therefore, I urge my colleagues to vote against this conference report, and instead work with us to forge a new budget that will grow America into the 21st century.

Mr. BEREUTER. Mr. Speaker, this Member rises in principled opposition to House Joint Resolution 37, the so-called tax limitation amendment. Certainly it would be more politically expedient to simply go along and vote in support of a constitutional amendment requiring two-thirds approval by Congress for any tax increases. However, as a matter of principle and conscience, this Member cannot do that.

As this Member stated when a similar amendment was considered by the House in the past, there is a great burden of proof to deviate from the basic principle of our democracy—the principle of majority rule. Unfortunately, this Member does not believe the proposed amendment to the U.S. Constitution is consistent or complementary to this important principle.

There should be no question of this Member's continued and enthusiastic support for a balanced budget and a constitutional amendment requiring such a balanced budget. In my judgment, tax increases should not be employed to achieve a balanced budget; balanced budgets should be achieved by economic growth and, as appropriate, tax cuts. That is why this Member in the past has supported the inclusion of a supermajority requirement for tax increases in the rules of the House. However, to go beyond that and amend the Constitution is, in this Member's opinion, inappropriate and, therefore, the reason why this Member will vote against House Joint Resolution 37.

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

The SPEAKER pro tempore (Mr. BOEHNER). All time for debate having expired, and there being no amendment offered, pursuant to House Resolution 139, the previous question is ordered on the joint resolution.

The question is on the engrossment and third reading of the joint resolution.

The joint resolution was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on passage of the joint resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. WATT of North Carolina. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 229, nays 199, not voting 6, as follows:

[Roll No. 90]

YEAS—229

Aderholt
Andrews
Archer
Armey
Bachus
Baker
Ballenger
Barcia
Barr
Barrett (NE)
Bartlett
Barton
Bass
Berry
Biggert
Bilbray
Bilirakis
Bishop
Bliley
Blunt
Boehner
Bonilla
Bono
Boswell
Brady (TX)
Bryant
Burr
Burton
Buyer
Callahan
Calvert
Camp
Canady
Cannon
Castle
Chabot
Chambliss
Chenoweth
Coble
Coburn
Collins
Combest
Condit
Cook
Cooksey
Cox
Cramer
Crane
Cubin
Cunningham
Davis (VA)
Deal
DeLay
DeMint
Diaz-Balart
Dickey
Doolittle
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Etheridge
Everett
Ewing
Fletcher
Foley
Forbes
Fossella
Fowler
Franks (NJ)
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Goodling
Gordon
Goss
Graham
Granger
Green (TX)
Green (WI)
Greenwood
Gutknecht
Hall (TX)
Hansen
Hastert
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hilleary
Hobson
Hoekstra
Horn
Hulshof
Hunter
Hutchinson
Isakson
Istook
Jenkins
John
Johnson, Sam
Jones (NC)
Kasich
Kelly
King (NY)
Kingston
Knollenberg
Kolbe
Kuykendall
LaHood
Largent
Latham
LaTourette
Lazio
Leach
Lewis (KY)
LoBiondo
Lucas (KY)
Lucas (OK)
Maloney (CT)
Manzullo
McCarthy (NY)
McCollum
McCrery
McHugh
McInnis
McIntosh
McIntyre
McKeon
Metcalf
Mica
Miller (FL)
Miller, Gary
Moran (KS)
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Ose
Oxley
Packard
Pallone
Paul
Pease
Peterson (PA)
Petri
Pickering
Pitts
Pombo
Portman
Pryce (OH)
Quinn
Radanovich
Ramstad
Regula
Reynolds
Riley
Roemer
Rogan
Rogers
Rohrabacher
Roukema
Royce
Ryan (WI)
Ryun (KS)
Salmon
Sanchez
Sandlin
Sanford
Saxton
Scarborough
Schaffer
Sensenbrenner
Sessions
Shadegg
Shays
Sherman
Sherwood
Shimkus
Shows
Simpson
Skeen
Skelton
Smith (MI)
Smith (NJ)
Smith (TX)
Souder
Spence
Stearns
Stump
Sununu
Sweeney
Talent
Tancredo
Tauzin
Taylor (MS)
Taylor (NC)
Terry
Thornberry
Thune
Tiahrt
Toomey
Traficant
Upton
Walden
Wamp
Watkins
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson
Wolf
Young (AK)
Young (FL)

NAYS—199

Abercrombie
Ackerman
Allen
Baird
Baldacci
Baldwin
Barrett (WI)
Bateman
Becerra
Bentsen
Bereuter
Berkley
Berman
Blagojevich
Blumenauer
Boehlert
Bonior
Borski
Boucher
Boyd
Brady (PA)
Brown (FL)
Brown (OH)
Campbell
Capps
Capuano
Cardin
Carson
Clay
Clayton
Clement
Clyburn
Conyers
Costello
Coyne
Crowley
Cummings
Danner
Davis (FL)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Deutsch
Dingell
Dixon
Doggett
Dooley
Doyle
Dreier
Edwards
Engel
Eshoo
Evans
Farr
Fattah
Filner
Ford
Frank (MA)
Frost
Gejdenson
Gephardt
Gonzalez
Gutierrez
Hall (OH)
Hill (IN)
Hill (MT)
Hilliard
Hinchey
Hinojosa
Hoeffel
Holden
Holt
Hooley
Hostettler
Houghton
Hoyer
Hyde
Inslee
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Johnson (CT)
Johnson, E. B.
Jones (OH)
Kanjorski
Kaptur
Kennedy
Kildee
Kilpatrick
Kind (WI)
Kleczka
Klink
Kucinich
LaFalce
Lampson
Lantos
Larson
Lee
Levin
Lewis (CA)
Lewis (GA)
Linder
Lipinski
Lofgren
Lowey
Luther
Maloney (NY)
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McDermott
McGovern
McKinney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-McDonald
Miller, George
Minge
Mink
Moakley
Mollohan
Moore
Moran (VA)
Morella
Murtha
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Owens
Pascrell
Pastor
Payne
Pelosi
Peterson (MN)
Phelps
Pickett
Pomeroy
Porter
Price (NC)
Rahall
Rangel
Reyes
Rivers
Rodriguez
Rothman
Roybal-Allard
Rush
Sabo
Sanders
Sawyer
Schakowsky
Scott
Serrano
Shaw
Sisisky
Slaughter
Smith (WA)
Snyder
Spratt
Stabenow
Stark
Stenholm
Strickland
Stupak
Tanner
Tauscher
Thomas
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Towns
Turner
Udall (CO)
Udall (NM)
Velazquez
Vento
Visclosky
Walsh
Waters
Watt (NC)
Weiner
Wexler
Weygand
Wise
Woolsey
Wu
Wynn

NOT VOTING—6

Brown (CA)
Dicks
Hastings (FL)
Ros-Lehtinen
Shuster
Waxman

□ 1528

So (two-thirds not having voted in favor thereof), the joint resolution was not passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. LINDER. Mr. Speaker, on rollcall No. 90, I inadvertently pressed the "nay" button. I obviously meant to vote "aye" to require a two-third vote by the Congress to raise taxes.

Mr. SHUSTER. Mr. Speaker, I regret that due to responsibilities in my congressional district that today I was unable to vote on H.J. Res. 37, the Tax Limitation Amendment. If I were able to vote today I would have cast my vote in support of H.J. Res. 37. As a cosponsor of the Tax Limitation Amendment, I strongly support its attempt to make it more difficult for Congress to raise taxes. We in Washington should be working to cut taxes, not raise them, and passage of the Tax Limitation Amendment is a step in the right direction in our efforts to allow more Americans to keep more of their own hard-earned money. In conclusion, I wholeheartedly support H.J. Res. 37 and urge its passage.

EXTENSION OF TAX BENEFITS AVAILABLE WITH RESPECT TO SERVICES PERFORMED IN THE FEDERAL REPUBLIC OF YUGOSLAVIA AND CERTAIN OTHER AREAS

Mr. ARCHER. Mr. Speaker, I ask unanimous consent that it be on order at any time on Thursday, April 15, 1999, without intervention of any point of order to consider in the House the bill (H.R. 1376) to extend the tax benefits available with respect to services performed in a combat zone to services performed in the Federal Republic of Yugoslavia (Serbia/Montenegro) and certain other areas, and for other purposes; second, that the bill be considered as read for amendment; third, that the amendment recommended by the Committee on Ways and Means now printed in the bill be considered as adopted; and fourth, that the previous question be considered as ordered on the bill, as amended, to final passage without intervening motion, except, one, 1 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 second, one motion to recommit, with or without instructions; and fifth, that House Resolution 140 be laid upon the table.

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

There was no objection.

Mr. ARCHER. Mr. Speaker, pursuant to the previous order of the House, I call up the bill (H.R. 1376) to extend the tax benefits available with respect to services performed in the Federal Republic of Yugoslavia (Serbia/Montenegro) and certain other areas, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The bill is considered as read for amendment.

The text of H.R. 1376 is as follows:

H.R. 1376

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

SECTION 1. AVAILABILITY OF CERTAIN TAX BENEFITS FOR SERVICES AS PART OF OPERATION ALLIED FORCE.

(a) GENERAL RULE.—For purposes of the following provisions of the Internal Revenue Code of 1986, a qualified hazardous duty area shall be treated in the same manner as if it were a combat zone (as determined under section 112 of such Code):

(1) Section 2(a)(3) (relating to special rule where deceased spouse was in missing status).

(2) Section 112 (relating to the exclusion of certain combat pay of members of the Armed Forces).

(3) Section 692 (relating to income taxes of members of Armed Forces on death).

(4) Section 2201 (relating to members of the Armed Forces dying in combat zone or by reason of combat-zone-incurred wounds, etc.).

(5) Section 3401(a)(1) (defining wages relating to combat pay for members of the Armed Forces).

(6) Section 4253(d) (relating to the taxation of phone service originating from a combat zone from members of the Armed Forces).

(7) Section 6013(f)(1) (relating to joint return where individual is in missing status).

(8) Section 7508 (relating to time for performing certain acts postponed by reason of service in combat zone).

(b) QUALIFIED HAZARDOUS DUTY AREA.—For purposes of this section, the term ''qualified hazardous duty area'' means any area of the Federal Republic of Yugoslavia (Serbia/Montenegro), Albania, the Adriatic Sea, and the northern Ionian Sea during the period (which includes the date of the enactment of this Act) that any member of the Armed Forces of the United States is entitled to special pay under section 310 of title 37, United States Code (relating to special pay: duty subject to hostile fire or imminent danger) for services performed in such area.

(c) SPECIAL RULE FOR SECTION 7508.—Solely for purposes of applying section 7508 of the Internal Revenue Code of 1986, in the case of an individual who is performing services as part of Operation Allied Force outside the United States while deployed away from such individual's permanent duty station, the term ''qualified hazardous duty area'' includes, during the period for which the entitlement referred to in subsection (b) is in effect, any area in which such services are performed.

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), this section shall take effect on March 24, 1999.

(2) WITHHOLDING.—Subsection (a)(5) shall apply to remuneration paid after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the order of the House of today, the amendment printed in the bill is adopted.

The text of H.R. 1376, as amended, is as follows:

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

SECTION 1. AVAILABILITY OF CERTAIN TAX BENEFITS FOR SERVICES AS PART OF OPERATION ALLIED FORCE.

(a) GENERAL RULE.—For purposes of the following provisions of the Internal Revenue Code of 1986, a qualified hazardous duty area shall be treated in the same manner as if it were a combat zone (as determined under section 112 of such Code):

(1) Section 2(a)(3) (relating to special rule where deceased spouse was in missing status).

(2) Section 112 (relating to the exclusion of certain combat pay of members of the Armed Forces).

(3) Section 692 (relating to income taxes of members of Armed Forces on death).

(4) Section 2201 (relating to members of the Armed Forces dying in combat zone or by reason of combat-zone-incurred wounds, etc.).

(5) Section 3401(a)(1) (defining wages relating to combat pay for members of the Armed Forces).

(6) Section 4253(d) (relating to the taxation of phone service originating from a combat zone from members of the Armed Forces).

(7) Section 6013(f)(1) (relating to joint return where individual is in missing status).

(8) Section 7508 (relating to time for performing certain acts postponed by reason of service in combat zone).

(b) QUALIFIED HAZARDOUS DUTY AREA.—For purposes of this section, the term ''qualified hazardous duty area'' means any area of the Federal Republic of Yugoslavia (Serbia/Montenegro), Albania, the Adriatic Sea, and the northern Ionian Sea *(above the 39th parallel)* during the period (which includes the date of the enactment of this Act) that any member of the Armed Forces of the United States is entitled to special pay under section 310 of title 37, United States Code (relating to special pay: duty subject to hostile fire or imminent danger) for services performed in such area.

(c) SPECIAL RULE FOR SECTION 7508.—Solely for purposes of applying section 7508 of the Internal Revenue Code of 1986, in the case of an individual who is performing services as part of Operation Allied Force outside the United States while deployed away from such individual's permanent duty station, the term ''qualified hazardous duty area'' includes, during the period for which the entitlement referred to in subsection (b) is in effect, any area in which such services are performed.

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), this section shall take effect on March 24, 1999.

(2) WITHHOLDING.—Subsection (a)(5) shall apply to remuneration paid after the date of the enactment of this Act.

The SPEAKER pro tempore. The gentleman from Texas (Mr. ARCHER) and the gentleman from New York (Mr. RANGEL) each will control 30 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 within which to revise and extend their remarks and include extraneous matter on H.R. 1376.

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

There was no objection.

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

Mr. Speaker, I am proud to bring before the House today H.R. 1376, a bill to extend combat zone tax benefits to U.S. troops serving in Operation Allied Force. H.R. 1376 will provide well-deserved tax relief to those troops, including, first, tax-free treatment of salaries earned while in the combat zone; second, a 180-day tax and filing suspension for our troops and those supporting them, the 180 days would be marked from the date the mission has ended; and third, an exemption from the telephone excise tax for calls made by our troops from the combat zone.