grounded in tradition. He had a passion for the universal appeal of music and understood that it could unite people across barriers of both age and race.

He knew this country to be a land of opportunity, and he, in turn, created opportunity for countless others. In fact, he was such a tremendous mentor to so many that spending time with Dick came to be known as attending ''Clark University.''

In 2004, he suffered a stroke, but the indomitable Dick Clark never slowed down. Thousands of Americans found yet another reason to draw inspiration from America's oldest teenager. He continued to work hard and take pleasure in every single day.

I remember thinking on the last night I spent with him, shortly before he died, that Dick would live to be 100. Sadly, I was wrong.

Within hours of his unexpected passing, the White House called and asked that I convey the condolences of President and Mrs. Obama to Dick's wife, Kari, and his children, Rac, Duane, and Cindy, and their families.

Dick Clark enriched the lives of millions and leaves a legacy that will, no doubt, touch generations to come.

CELEBRATING THE CONTRIBUTIONS OF JULIAN BOND

(Mr. COHEN asked and was given permission to address the House for 1 minute.)

Mr. COHEN. Mr. Speaker, Julian Bond was and is a great civil rights leader. He founded SNCC in the sixties and fought for civil rights in this country. He was a Georgia State senator for 20 years, and had to fight and go to the Supreme Court for First Amendment rights.

He was the chairman of the board of the National Association for the Advancement of Colored People, NAACP, for many years. He's also been a professor of civil rights history at the University of Virginia for the last 20 years, and he'll be retiring on May 1.

On May 2, there will be a dinner in New York at the Plaza Hotel to raise money for the Julian Bond Civil Rights History Chair at the University of Virginia, an opportunity for people to see that civil rights history is taught at the University of Virginia for time immemorial. After Julian retires, civil rights history will continue to be taught at the University of Virginia, as it should be taught at every school, and not just in February, Black History Month.

I commend Julian Bond, and I commend the University of Virginia for having hired him to teach the course and for having a chair in his honor, and encourage all to support such May 2, New York City.

Thank you, Mr. Bond.

□ 1300

NATIONAL DAY OF PRAYER

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

Mr. LANKFORD. July of 1843, a new painting was hung in the old rotunda of the United States Capitol under the old wooden dome. It was a painting by Robert Weir of the Embarkation of the Pilgrims. It depicted the beginning of our Nation as a small group of Puritans set sail in 1620 under the sail of God With Us. The most prominent feature of the painting is the depiction of the people gathered on the deck of that ship in prayer. That painting still hangs in the rotunda, and it still reminds our Nation that we began as a people of prayer, and we will only succeed as we continue as a Nation that prays.

In a day when families are falling apart, when drug use is rampant, when pornography is rampant, when the economy is failing, and when debt is at an all-time high and people have lost hope in government, they move from disappointment to frustration to anger to fear to apathy. We will be wise to remember next week, May 3 of this year, the National Day of Prayer, for our Nation to stop and hesitate again and remember our hope does not come from Washington.

Maybe this is a good moment to read again Luke 22:46 when Jesus admonished the disciples and said: Why are you sleeping? Get up and pray that you will not fall into temptation.

VIOLENCE AGAINST WOMEN ACT

(Ms. JACKSON LEE of Texas asked and was given permission to address the House for 1 minute.)

Ms. JACKSON LEE of Texas. Mr. Speaker, I rise today to ask my colleagues to move as quickly as possible to pass the Violence Against Women Act, legislation that I was happy to be an early supporter of in the early stages of my honor of serving in this House.

I remember as a young member of the House Judiciary Committee standing alongside of Chairman Henry Hyde, a Republican, as we stood in the Senate to push for the passage of the Violence Against Women Act.

Over the years, we have seen the saving of women's lives. Now it is important that we not stall and take the Senate act which, in fact, has broadened its coverage of Native American women, immigrant women, and women of different lifestyles because it includes everyone.

Do we have to wait, while in Texas on a holiday, where a man goes in and kills his wife and children? Violence. Or the man who is charged with killing Jennifer Hudson's family, looking for his ex-wife. Violence that must stop.

Pass the Violence Against Women Act now. Take the Senate bill that was bipartisan and save the lives of women and men who are subject to violence in their lives.

America, you can do better.

A TRULY ORWELLIAN MEASURE

(Mr. MCCLINTOCK asked and was given permission to address the House for 1 minute.)

Mr. MCCLINTOCK. Mr. Speaker, under the Fourth Amendment, if the government wants to snoop through a person's email, it must first convince a judge that there's probable cause to believe that person has committed a crime, and it must specify the documents it believes are relevant to that charge.

Yesterday, the House passed a measure that makes a mockery of this cherished protection. Under the guise of cybersecurity, it allows the government to pressure and cajole Internet providers to turn over their subscribers' data and for the government to then use that data without the consent or even the knowledge of the individuals affected for a wide variety of vague purposes unrelated to cybersecurity, all without a warrant.

This is a truly Orwellian measure that our Bill of Rights was specifically written to prevent. I hope the House will have second thoughts as it reflects on the ramifications of this act.

APPOINTMENT AS MEMBER OF THE COMMISSION ON INTERNATIONAL FREEDOM

The SPEAKER pro tempore (Mr. HUIZENGA of Michigan). The Chair announces the Speaker's appointment, pursuant to section 201(b) of the International Religious Freedom Act of 1998 (22 USC 6431 note) as amended, and the order of the House of January 5, 2011, of the following member on the part of the House to the Commission on International Religious Freedom for a term ending May 14, 2014:

Mr. Samuel Gejdenson, Branford, Connecticut

TAXATION

The SPEAKER pro tempore. Under the Speaker's announced policy of January 5, 2011, the gentleman from Florida (Mr. WEST) is recognized for 60 minutes as the designee of the majority leader.

Mr. WEST. Mr. Speaker, as we end our congressional session for the month of April, I think it's very important to have an honest conversation about taxation in America.

The United States Constitution clearly states in article 1, section 8, that:

> The Congress shall have the power to lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States.

Unlike in Great Britain, the Framers bestowed this power to a Congress directly representative of the people. Men, religious men like Benjamin Franklin and John Adams, were taught the ideals that all men and women are created equal and that there is no divine right of a King's rule.

Moreover, our Framers believed in the social contract, an intellectual device used to explain the appropriate relationship between individuals and their government. The social contract our Framers envisioned was one in which a legitimate government was defined by government operated and derived from the consent of the governed. In other words, the government envisioned by our Framers would be answerable to those that elected them through regular elections.

One of the most famous social contract thinkers, John Locke, believed if a government were to abuse that relationship, the governed had the natural right to overthrow their leaders.

Our Framers lived under the rule of King George III, a ''man of a small mind,'' according to one British historian, at a time when ''republicanism,'' defined as the protection of liberty through the rule of law, was sweeping across the British Empire. The British Empire, extending to the Americas, ruled by King George was one where high taxes without representation was the rule of law and where dissension was met with a noose.

Following on the heels of the Molasses Act, where a tax was imposed on all molasses sold within the Colonies, set to expire in 1763, the British Parliament passed the Sugar Act in April of 1764. The following year, Parliament passed the Stamp Act, stating that all printed materials within the Colonies needed to be on taxed and stamped paper from London.

In response to the Stamp Act, the American Colonials formed the Stamp Act Congress, held in New York. In 1765, this assembly was seen as the first true collective dissension shown towards the British Crown in colonial history.

What followed throughout the rest of the century, Mr. Speaker, that was a lesson in the early beginnings of American exceptionalism.

Learning from their lesson of taxation without representation, a viewing gallery was built in our first House of Representatives so that any citizen may bear witness to the decisions made on their behalf.

Following the American Revolution, very few taxes were enacted and imposed on the American people, such as modest taxes on alcohol, sugar, and tobacco to pay for the simple workings and infrastructure of government.

The War of 1812 brought on new taxes on luxury goods, such as gold and jewelry. After on-again, off-again taxes for the next half century, Congress passed the Revenue Act of 1862, under the tutelage of President Abraham Lincoln.

□ 1310

In 1913, the 16th Amendment replaced a large excise tax from alcohol that was repealed after Prohibition and that provided the government with revenue to fund the First World War, thus making a Federal income tax permanent. But after the war was over and Prohibition was repealed, was this tax still necessary? Did the creation of a permanent income tax contradict the previous taxes we saw in our early history?

At the time, a very controversial amendment, the 16th Amendment, had been cited in multiple Supreme Court cases, most significantly in Brushaber v. Union Pacific Railroad and in Stanton v. Baltic Mining Company. The Court ruled it was never the intent of Congress to place a direct tax on the American people. Mr. Speaker, that's a decision we now see being debated again in the Supreme Court with the Patient Protection and Affordable Care Act.

These direct taxes, such as a direct tax on property ownership, were seen to be apportioned for the States to decide. Since its induction, we have seen a mass exploitation of the income tax. No longer is the Tax Code used simply to pay for the workings of government. Today, we see tax dollars wasted on such egregious projects as $150,000 to the Institute of the Museum and Library Services funds for an American Museum of Magic in Marshall, Michigan; $175,000 in National Institutes of Health funds for the University of Kentucky to study how cocaine enhances the sex drive of Japanese quail; and a National Science Foundation grant of $198,000 to the University of California at Riverside for research on whether using social media makes one happy.

But, Mr. Speaker, why are we here today?

We are here because millions of Americans have just filed their Federal taxes. I wonder how many of those Americans actually understand their taxes. How many of those Americans have to pay someone hundreds of dollars who can understand the seemingly unending wail in thousands of pages of Tax Code? As a matter of fact, Mr. Speaker, the American people know that even some of our colleagues here on Capitol Hill, in this very body, have had some issues with the Tax Code, to include our own Secretary of the Treasury. Most alarming might be the fact that the Commissioner of the Internal Revenue Service, Mr. Shulman, has claimed that he uses a tax preparer.

This is simply ridiculous. There are serious ramifications of a Tax Code that is over 67,000 pages. How many small and large business owners are not hiring because they are constantly being told they're not paying their fair share of taxes and cannot predict how much they will pay in the future? Mr. Speaker, I reject this progressive mantra that we need to raise taxes so that the government can waste more hard-earned American taxpayer dollars. So now is an absolutely important time to go back and examine our Tax Code, move away from the progressive Tax Code system and simplify it for the American people. Milton Friedman famously quipped:

> If you put the Federal Government in charge of the Sahara Desert, in 5 years there would be a shortage of sand.

President Obama has increasingly upped his rhetoric of class envy by suggesting that higher-income taxpayers are avoiding their responsibility in not paying their fair share. Instead of resorting to manipulative rhetoric, pitting one working American against another, the President and Congress should work together to enact pro-growth economic policies to help put Americans back to work.

One of the biggest reasons our economy continues to struggle is that employers, both large and small, are filled with uncertainty. They look to Washington only to see more government spending, the desire for more taxes, and more government regulations on the horizon. Washington spending has been out of control for years, Mr. Speaker—and Republicans and Democrats certainly could have done more in the past to stop it—but the spending binge that has occurred under President Obama is truly unprecedented. President Obama's proposed tax hikes that are buried in the Patient Protection and Affordable Care Act, increasing regulation, government intervention into the private sector, and skyrocketing debt have created economic uncertainty, thus freezing investment and hiring.

The solution for reviving our economy is straightforward: cut wasteful government spending and remove the unnecessary tax and regulatory barriers that cause the uncertainty that prevents employers from hiring Americans. Understand that you cannot help the job seeker by punishing the job creator with higher taxes. Job creators know that historic debt levels will lead to historic job-destroying tax increases. If we raise taxes on the very people that we need to grow and invest in our economy and hire new workers, our economy will continue to spiral. If we do not have economic growth, we will never balance the budget.

Nearly 75 percent of America's small businesses, the economic engine of growth, pay their taxes through their owners' personal individual incomes. Half of those small businesses would suffer from a higher tax burden under the President's proposed tax increases. Those proposed tax increases will limit their ability to hire more workers and invest. Raising taxes on small businesses, where a majority of Americans go to work every day, will not put American families back to work. Instead, these tax increases will hamper the ability of these job creators to keep workers on their payrolls, expand their businesses, hire new employees, and invest. These tax increases will hurt economic recovery and growth because they suppress incentives to save and invest at a time when investments and capital are desperately needed to recover our economy.

Mr. Speaker, since moving into the White House just over 3 years ago,

President Obama has been spending millions of dollars campaigning around this great Nation, pushing a so-called Buffett rule. The President claimed that the Buffett rule would stabilize our debt and deficits for the next decade. Mr. Speaker, I would like to know why the President continues to mislead the American people. The bipartisan Joint Committee on Taxation stated that the Buffett rule would only raise $46.7 billion over the next 10 years, reducing our deficit by less than .4 percent. In other words, the so-called Buffett rule would only raise enough revenue to keep the Federal Government's lights on for 11 days.

Just a couple of weeks ago, the President was in the congressional district that I represent, touting his political divide-and-rule gimmick that would collect almost $47 billion through the year 2022; but when you look at the comparison of the $7 trillion in Federal budget deficits that will come in that exact same period, we are not making progress. Clearly, we have a spending problem in Washington, D.C. and not a revenue problem.

Mr. Speaker, the President should stop trying to score these cheap political points and should work towards solutions that will actually solve our Nation's debt crisis. His claim that the Buffett rule is something that will get us moving in the right direction toward fairness would be more convincing if he took other steps in that direction, too. Three years into his Presidency, President Obama has not introduced a plan for comprehensive tax reform, arguably the most important vehicle for fixing the Nation's finances and for boosting long-term economic growth.

When you look at the progressive Tax Code system that we have in the United States of America, we hear a lot of talk today about fairness, fair share, economic equality, and shared sacrifice. Well, one of the things that we must understand is that the top 1 percent of wage earners in the United States of America are paying close to 40 percent of Federal income taxes. The top 5 percent of wage earners in the United States of America pay close to 58 percent of Federal income taxes. The top 25 percent of wage earners in the United States of America pay 86 percent of Federal income taxes. Mr. Speaker, to make matters worse, a large percentage of wage-earning households—about 47 percent—are paying absolutely nothing in Federal income taxes.

I would also like to speak to the other side of that equation, which is how we are using the Tax Code as a weapon for behavior modification.

One of the things we have to be very concerned about is all of the new taxes that will kick in with the Patient Protection and Affordable Care Act from January of 2013 out to January of 2018.

□ 1320

One of those taxes even includes a real estate tax, as well as an insidious tanning tax. At a time when the housing market is still in free-fall, why would the President tax people for purchasing or selling their homes? It is not only unfair, but it is immoral to leave these types of policies as our legacy to our children and grandchildren.

Also within this new government takeover of health care is the federalization of student loans, and we just voted about keeping those loan rates for our college students at 3.4 percent, not realizing that the Federal Government has now taken over the management of college loans. This completely cuts out any competition to help lower student loan interest rates. The federalization of these loans has done nothing but drive up interest rates on our young people. President Obama himself even said that this will do nothing to help solve the problem of ever-increasing college tuition costs.

This equates to a tax on the American Dream of higher education, which is so crucial to success. Unfortunately, the economy and job market that the Obama administration is fostering is just pouring salt on an open wound, Mr. Speaker. Not only will recent graduates see themselves paying higher interest rates on their loans, they will also enter a job market that is seeing some of the highest unemployment rates for recent graduates in our history. Nearly half of all recent college graduates cannot find jobs after graduation.

Mr. Speaker, at the rate we're going, our children will be the first generation to not live a better life than their parents. This is simply unacceptable. What is the President's response to this crisis? He introduces his fiscal year 2013 budget that would spend an incredibly obscene $47 trillion over the next ten years; higher taxes on individuals to pay for increased government spending; higher taxes on small businesses that will stifle new jobs; and higher taxes on investors to ensure our innovation lags behind the rest of the world.

The President's planned tax increases seem designed to demonize the so-called ''rich'' and use them as a propaganda tool to score political points. But the fact is next year, unless changes are made to the Tax Code, Americans will be subject to the largest tax increase in our Nation's history. If the Obama-Bush tax cuts expire, a typical family of four in south Florida with a household income of $50,000 per year would have to pay $2,900 more in taxes each year.

Mr. Speaker, seniors who count on dividends and investments to cover expenses during retirement will have to pay higher tax rates, even if they have a modest income. Children of farmers and small business owners who wish to continue the legacy of their parents will find it increasingly difficult to do so as the death tax exemption will shrink from $5 million to $1 million. Further, inherited assets exceeding that amount will be taxed at a maximum rate of 55 percent, with a 5 percent surcharge on estates over $10 million. Investors will be battered with a capital gains tax increase from 15 percent to a top-level maximum of 25.8 percent. Seniors who rely on those dividend returns will also be hammered. Stock dividends currently at 15 percent will be taxed as ordinary income at a top rate of 43.4 percent.

Mr. Speaker, the President is also going after our military families. If he were to have his way, all military families would see their TRICARE health care fees triple above the current rates that they are already paying, all while leaving civilian unionized health care completely untouched.

Mr. Speaker, why? Why is the President targeting some of the most vulnerable groups in our society like our young people, seniors, and those who have risked their lives to protect our freedoms? This certainly isn't right. This certainly is not fair. It is, Mr. Speaker, downright immoral.

In the last few months, we've heard a lot about this fairness from the President, especially when it comes to the so-called ''rich.'' In President Obama's own message about his proposed budget for fiscal year 2013, he says everyone must shoulder their fair share. But how does the President define fair when 47 percent of wage-earning households paid zero Federal income taxes while the top 25 percent paid 86 percent?

Does President Obama think it's fair that our children and grandchildren will be burdened with debt because of his unprecedented reckless spending, because Washington currently borrows 42 cents of every dollar it spends? Does the President think it's fair to pile another $47,000 of debt onto every household in the United States of America over the last 3 years? Is it fair for every American to have a $50,000 debt obligation on them right now? Does the President think it's fair to use college students as props for these campaign-style rallies, without explaining how his bad policies will leave them in deeper debt? Does the President think it's fair to force hardworking American taxpayers to subsidize a wealthy person's purchase of a hybrid luxury car just because it fits his idea of American energy? Does the President think it's fair to hand out millions of tax dollars to politically correct solar energy companies that then go bankrupt? We've seen five so far. Does the President think it's fair to tell thousands of workers they won't have jobs because he blocked the Keystone XL pipeline to solidify the support of far-left radical environmentalists? How does the President feel about the fact that 3 years of his policies have left us with more people on food stamps, more people in poverty, lower home values, higher gas prices, and higher unemployment? Is this fair, Mr. Speaker? That's why we must simplify this Tax Code.

Mr. Speaker, this great constitutional Republic simply needs a flat tax. A flat tax would dramatically reduce

the ill-effects of our progressive Tax Code. Perhaps more important, it would reduce the Federal Government's power over the lives of taxpayers and get the government out of the business of trying to micromanage the economy.

The major features of a flat tax include a single flat rate. All flat tax proposals have a single rate that is usually less than 20 percent. The low flat rate solves the problem of high marginal tax rates by reducing penalties against productive behavior such as work, risk-taking, and entrepreneurship. It has an elimination of special preferences. A flat tax proposal would eliminate provisions of the Tax Code that give preferential treatment on certain behaviors and activities. Getting rid of deductions, credits, and exemptions also helps to solve the problem of complexity, allowing taxpayers to file their tax returns on a simple form.

There should be no double taxation of saving and investment. Flat tax proposals would eliminate the Tax Code's bias against capital formation by ending the double taxation of income that is saved and invested. This means no death tax, low or perhaps no capital gains tax, no double taxation of savings, and no double taxation on dividends. By taxing income only one time, a flat tax is easier to enforce and more conducive to job creation and capital formation.

There are two principal arguments for a flat tax: growth and fairness. Many economists are attracted to the idea because the current tax system with its higher rates and discriminatory taxation of saving and investment reduces growth, destroys jobs, and lowers incomes. A flat tax would not eliminate the damaging impact of taxes altogether, but by dramatically lowering rates and ending the Tax Code bias against saving and investment, it would boost the economy's performance, especially when compared to the current Tax Code.

Under a flat-tax system, I believe in only three taxable deductions: a child tax credit, a mortgage interest tax deduction, and a charitable contribution deduction.

Mr. Speaker, we want families to have children, and we want children to have homes. Most importantly, we want Americans helping Americans. This system would end the class warfare rhetoric perpetrated by President Obama and eliminate many, if not all, special interest loopholes that have been created over decades of Tax Code manipulation.

Look at other countries around the world that have implemented and are in the process of implementing the flat tax. Economic growth increases, unemployment drops, and we see more compliance with the tax law.

□ 1330

Nations such as Estonia and Slovakia are widely viewed as role models since both have engaged in dramatic reform and are reaping enormous economic benefits. Since instituting the flat tax, Estonia has thrived and become a member of the European Union.

The flat tax was implemented in 1994 at 26 percent and has since fallen to 21 percent of income. From 2001 to 2007, Estonia's economy grew by an average of 9 percent per year, which, as we just saw with our recent GDP growth statistics for the first quarter of 2.2 percent, we are severely lacking. In 2003, its unemployment rate was in excess of 12 percent. Just 5 years later, only 4.5 percent of its population was without jobs. Compare that, Mr. Speaker, to the anemic GDP growth of the economic recovery under President Obama.

I think the most important thing we have to come to understand is that this time in history truly does belong to the American people. The money, the resources belong to the American people.

The liberal, progressive approach that one should give more money to the government in order to better society is a flawed approach and, please, Mr. Speaker, tell me where a social, egalitarian, welfare, nanny state has ever been successful in the world. Thomas Sowell once said:

> Liberals seem to assume that, if you don't believe in their particular political solutions, then you don't really care about the people that they claim to want to help.

I do not believe that I can spend the money of over half a million people I represent in south Florida any better than they can themselves. We should be coming up with ideas of how to keep more money in American pockets to invest in our economy instead of propaganda-esque divisive rhetoric separating the American people for the spoils of politicians.

Let's start treating the American people as adults and find our own integrity and character, Mr. Speaker. The key thing that has to accompany this is that we must reduce the size and scope of government as well because as we start to focus more on Main Street, as we start to focus more on the hard-working American taxpayers and what is truly best for them, then we can have that investment at their level; we can have the growth at their level.

When President Obama talks about increasing investments in government, I must simply inquire: What is the rate of return?

We grew the bureaucracy of education, and the standards of education in the United States of America dropped. We created the Department of Energy, and still we are not energy independent. We bail out private sector industries yet experience the slowest economic recovery in U.S. history.

Mr. Speaker, one of the reasons that I came to the United States Congress is to begin enacting sweeping reforms that show the American people that we are serious about turning this economy around and that we're serious about creating the right type of policies that set the conditions of job creation. We're talking about economic freedom for the American people as opposed to economic dependency upon government. This incredible, exorbitant system that we have is complex to the point where it is causing more pain for the American people and causes them to not have the freedom that they deserve nor faith in any of us.

Mr. Speaker, I reject the notion that fairness comes from wealth redistribution. True fairness rewards merit, creating the conditions for economic success and achieving your goals. That is the American way, to promote individual industrialism to honor the entrepreneurial will and spirit of our countrymen.

Mr. Speaker, a simple question: Why did your ancestors come to this country? Did they come to get a fair system of forced income redistribution?

The government cannot and never will save our country nor our economy. Unless we let our children earn their successes, we will hand them a country in decline, one where they will need to rely on government for their success. It is immoral to pull the ladder of success out from under our children's feet like this.

And how can I explain this to my children, my two daughters, Aubrey and Austen? How would you explain this to your children, Mr. Speaker?

We have never done less with America in our history, and I believe here in Washington, D.C., we need to try doing a lot more with less of the resources of the American people.

In conclusion, Mr. Speaker, let us show the American people that we stand steadfast and loyal to this constitutional Republic and to the preservation of a legacy of liberty, freedom, and democracy for subsequent generations. To all others who would stand contrary to those simple beliefs, well, Mr. Speaker, in the words of the great philosopher, Mr. T, I say that ''I pity the fool.''

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

STUDENT LOANS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 5, 2011, the gentlewoman from Maryland (Ms. EDWARDS) is recognized for 60 minutes as the designee of the minority leader.

Ms. EDWARDS. Mr. Speaker, I rise today, I thought, not to speak personally, but as I listened to the gentleman from Florida, as I have listened to Members as they've taken the floor today, I thought I'd like to share a story with the American people, Mr. Speaker, and it's my own story.

I went to college at Wake Forest University. I remember the day I was accepted, I was so excited. My parents were excited, too, but we knew, as a family with six children, my father having served in the United States Air