

spending beyond anything that Secretary Morgenthau, under Roosevelt, could have ever dreamed.

Well, here's a good answer. When you hear the term "fair share," think flat tax. You want people to pay their fair share, make a flat tax.

Now, the President has had his friend Warren Buffett, one of many of the megarich in this country—in fact, the megarich Wall Street apparently support the President four to one over Republicans. It's one of the great, amazing misconceptions in America. Wall Street executives and their spouses donate four to one to Democrats over Republicans. So I would like to see the fat cat Democrats and the fat cat Republicans all pay their fair share. I'm tired of hearing Warren Buffett say he doesn't pay as much a rate as his secretary and he wishes the rich were taxed more.

□ 1640

What hypocrisy is that? Holy cow. It's really easy. We've made it easy. Just write the check to the U.S. Government, IRS, however you want to. We'll cash it however you want to write it.

You want everybody to pay their fair share? Let's pay taxes at a flat tax rate. The great thing about a flat tax is when you make more, you pay more; when you make less, you pay less. The other thing about a flat tax, it doesn't just need to be a flat tax on income; it ought to be a flat tax across the board.

Some think there should be no deductions. I'm in favor of two. A brilliant mind, even though he went to Harvard, Arthur Laffer, has an idea, and he's talking in terms of two good deductions: a mortgage interest deduction and charitable deductions. Frankly, I don't want to see a cap on charitable deductions, because that plays right into this administration's desire to have government be the end-all, be-all charity, even though as we've seen from Katrina under a Republican administration and we've seen from Sandy under a Democratic administration, the Federal Government is not the best answer for getting help quickly enough to people. It was the private sector that got gas, water, and help most quickly to people who suffered from Hurricane Katrina and from Hurricane Sandy. But a proposal to cap charitable contributions as deductions would end up killing charities and forcing people to come begging, Oh, please, government, would you please give me a morsel, give me another crumb. So whichever party happens to be in power gets more power, Republican or Democrat, we've got to stop that cycle of dependency. We have got to help people reach their God-given potential.

When you hear about fair share, you want an equal percentage tax, let's have one for Warren Buffett and the same rate for his secretary. Let's make the income tax, the corporate tax, the capital gains tax, the gift tax, the estate tax, let's just make them all 15

percent across the board. I'll never have a problem with an estate tax, but it is outrageous to make people sell the family farm or sell the business or get in hock up to their ears for something their parents have worked a lifetime to build up. People like Warren Buffet, the ultrarich, they're not going to have to worry about the estate tax because they're able to pay megabucks for lawyers and brilliant financial analysts to come up with a way—usually involving life insurance and different things—to take care of their estate tax. So it's not the megarich.

When people say they're going after the rich fat cats, England did that in 2009. An article last week pointed out that in 2009, England increased to 50 percent, in addition to all the other taxes they have, the tax against people making 1 million pounds or more, and that next year England went from having 16,000 people who were making 1 million pounds or more a year to 6,000. They dropped from 16,000 people making more than 1 million pounds a year to 6,000. That's an incredible drop, a two-thirds loss. So there was no additional income made—or, it's not made—it's taken. There was no additional income taken by raising the taxes on the rich because they're too elusive to nail down.

So you might as well set up a system that doesn't keep punishing the middle class. The truth is, when you raise taxes on the ultrarich and you keep spending to match that—and actually this administration and some friends in this Congress want to keep raising the amount we spend instead of getting realistic. When you keep doing that, what you hurt is the middle class. They're the ones that suck it up because the middle class—when you work at a store or a factory or a mechanic's garage, any of the places that the middle class work, when you work there, you can't just pick up your factory if you're a worker and move wherever you want where the taxes are less. The owners of the factory can, they can move. They don't have to pay the higher tax. The workers can't. As you see what happened in England, when that happens everywhere, when you raise taxes on the ultrarich, they move because they can. And who has to suck up all that extra money that has to be provided for, that the government doesn't have? It's the middle class that does.

With that, I yield back the balance of my time.

#### ADJOURNMENT

Mr. GOHMERT. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 4 o'clock and 45 minutes p.m.), under its previous order, the House adjourned until tomorrow, Wednesday, December 5, 2012, at 9 a.m.

#### EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of rule XIV, executive communications were taken from the Speaker's table and referred as follows:

8568. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Fenprophathrin; Pesticide Tolerances [EPA-HQ-OPP-2009-0644; FRL-9366-1] received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

8569. A letter from the Under Secretary, Department of Defense, transmitting account balance in the Defense Cooperation Account as of September 30, 2012; to the Committee on Armed Services.

8570. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Air Quality Implementation Plans; Delaware; Control of Stationary Generator Emissions [EPA-R03-OAR-2012-0619; FRL-9754-9] received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

8571. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Health and Safety Data Reporting; Addition of Certain Chemicals [EPA-HQ-OPPT-2011-0363; FRL-9355-9] (RIN: 2070-AJ89) received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

8572. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Air Quality Implementation Plans; Pennsylvania; Allegheny County Incorporation by Reference of Pennsylvania's Consumer Products Regulations [EPA-R03-OAR-2012-0797; FRL-9755-2] received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

8573. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Air Quality Implementation Plans; State of Florida; Regional Haze State Implementation Plan [EPA-R04-OAR-2010-0935; FRL-9755-8] received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

8574. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Implementation Plans; California; Determinations of Attainment for the 1997 8-Hour Ozone Standard [EPA-R09-OAR-2011-0492; FRL-9757-1] received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

8575. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of State Implementation Plans; City of Albuquerque-Bernalillo County, New Mexico; Interstate Transport Affecting Visibility and Regional Haze Rule Requirements for Mandatory Class I Areas [EPA-R06-OAR-2008-0702; FRL-9755-5] received November 28, 2012, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

8576. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Revisions to the California State Implementation Plan, San Joaquin Valley Unified Air Pollution Control District