President Robert Kreider, Vice President Carol Oliver, the board of directors, administration, staff, and volunteers at Devereux, all of whom provide compassion and excellence in care and advocacy for so many who may be disabled but, indeed, are very able—able to live meaningful, productive lives filled with laughter, learning, and productivity thanks in part to the good work done, day in, day out, at Devereux.

HOUSE WILL PROTECT TAXPAYERS AND REIN IN THE IRS

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

Mr. THOMPSON of Pennsylvania. Mr. Speaker, with April 15 quickly approaching, this week the House of Representatives will be taking action and voting on a number of bills to ease the pain for American taxpayers.

Across Pennsylvania's Fifth Congressional District, I have heard from constituents expressing their ongoing anxieties when it comes to the complexity of our Federal Tax Code.

Mr. Speaker, there are more than 4 million words in the Tax Code and only 462 words in the Bill of Rights. This country is long overdue for a more simplified Tax Code.

This week, the House is considering legislation to ensure IRS transparency, repeal the immoral and oppressive death tax, and pass a taxpayer bill of rights. Mr. Speaker, I urge my colleagues on both sides of the aisle to support these commonsense measures to protect the American taxpayer.

CERTIFICATION OF RESCISSION OF CUBA'S DESIGNATION AS A STATE SPONSOR OF TERRORISM—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 114–26)

The SPEAKER pro tempore (Mr. TROTT) laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, referred to the Committee on Foreign Affairs and ordered to be printed:

To the Congress of the United States:

I transmit herewith a report to the Congress with respect to the proposed rescission of Cuba's designation as a state sponsor of terrorism.

BARACK OBAMA.

THE WHITE HOUSE, *April 14, 2015.*

THE TAX CODE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the gentleman from Florida (Mr. JOLLY) is recognized for 60 minutes as the designee of the majority leader.

Mr. JOLLY. Mr. Speaker, I appreciate the opportunity tonight to address my colleagues, to address the American people on the eve of one of the most concerning days for many Americans, that of tax day, April 15.

My previous colleague alluded to measures that we will bring up this week on behalf of the American people, and I look forward to having an honest and constructive debate about the bills this week, our national tax policy.

But listen; this is a very human and uniquely American moment this evening, as many people are overwhelmed with the deadline that they face tomorrow to submit their taxes. I think it is safe to say that an appropriate word of many Americans this evening and into tomorrow is one of resentment.

There is resentment for many reasons. For many, it is simply the complexity of our Tax Code, that today, in 2015, our Tax Code is so complex that many people struggle with compliance or, for those with resources, have to turn around and spend their hard-earned resources to hire a professional simply to understand the laws and the Code that we have implemented here in Washington, D.C. For others, the resentment is about the amount of taxes they pay, and this is across all income spectrums. The resentment is related to the fact that they question how their taxpayer dollars ultimately are resourced, are spent, are obligated by this body.

Some studies have shown that as recently as 2012 over $100 billion was spent in the areas of waste, fraud, and abuse—taxpayer dollars, not Washington's dollars, but taxpayer dollars that we each remit responsibly to our government, that we entrust our government to spend wisely, responsibly, to invest in the right priorities for the Nation, but also to ensure that the business of government runs exactly as that, as a business, an efficient business. So there is frustration by many people. And yet, even worse, the system is designed today to obfuscate responsibility.

Think about it. We live in a generation today where, for the majority of Americans, your taxes are withheld from your paycheck. The generation that enters the workforce today simply knows that if they are to be paid $100, it is not really $100, that there is money taken out of it. That wasn't always the case. Until World War II, we didn't withhold. In fact, it was in 1943 when Congress passed and the administration enacted the Current Tax Payment Act that began to withhold.

Now, there are a lot of arguments to be made for why we withhold—ensure the responsible flow of taxes to government—but understand what that very simple measure did. It began to slowly remove the American taxpayer, the American citizen, from the actual act of remitting, of paying for the government that they have. It made it slightly harder to recognize the responsibility that the money that is being sent to Washington every time there is money withheld from your paycheck, that in fact that is the taxpayers' money.

Instead, we have generations that have come up just assuming that you are paid $100, but you only get $80 or $90. Well, that is just the way the system works and there is money coming out of it, as opposed to making that $100 and having to remit a check to your government and then hold that government responsible.

□ 1830

I know this sounds like a crazy notion in 2015, but it is an important context for the conversation we have in terms of the amount of taxes that are placed upon the American people and the expectation for the level of responsibility of our government to actually spend those resources.

This is a very real conversation. This was brought to me just last evening by a woman who owns her own firm, her own practice, and is married to a husband who likewise owns his own firm, his own practice.

Now, in that situation, this couple is responsible actually for writing that check, for paying what we call estimated taxes each quarter, and then, at the end of the year, reconciling whether they paid enough or not. For that couple, it is a very real experience.

It is very different from a majority of Americans who are employed by an employer, and, in fact, the money is withheld because, for that couple, every quarter—every quarter—they have a conversation around the kitchen table about the amount of taxes that they are sending to their government, the amount that they are resigning over to government and what they expect in services in return. That creates a certain efficiency, a certain accountability. It is a very interesting question.

Mr. Speaker, it also leads to how much should that check be that this couple writes in estimated taxes? This is an area of broad debate, and it can be a constructive debate. What is the right marginal tax rate is something that people of differing political positions obviously have deeply held convictions.

I can tell you this, though: we live in a world where the average American is subjected to multiple taxing authorities. Consider this: we often think in this body only of your Federal marginal income tax rate and the contribution that individuals make to Social Security and Medicare and other mandatory programs.

In Washington, you might have a debate that focuses solely on what is the appropriate marginal tax rate. Well, in State capitols around the country, you have State governments having that same debate, but there is a gap.

Rarely would Washington ever consider what is the State tax obligation in a specific State, and rarely would a specific State worry about what the marginal tax rate is of the Federal

Government and then extrapolate that out to taxing authorities at the local and municipal level, your school board, your water authority, energy taxes, utility taxes, and car taxes.

Mr. Speaker, think about all of the taxes that a single individual is responsible for paying; yet we have no tax ombudsman that represents the taxpayer before all of these taxing authorities.

We have no collective assessment of what is the total tax burden of a single individual, not just from Washington, but from your marginal income taxes to your mandatory contribution to entitlement programs to your State taxes to your sales taxes to your water taxes, utility taxes, school taxes, and car taxes. What is that total tax burden?

On the eve of April 15, I think it is appropriate to have a conversation about what is the total tax burden that any one individual should be subjected to, not the marginal income tax at the Federal level, not whether it should be progressive or flat, not whether it should be simpler, fairer, or flatter—which, certainly, I think every Member of this body would agree to—but what is the total tax obligation that any one individual should be subjected to?

Ultimately, Mr. Speaker, taxes, fiscal issues, tax issues, are freedom issues. How much do we as government collectively, of all forms, ask for an individual to resign over to government to make decisions for them? That payment of taxes, that resignation of resources by the individual to a governing authority, those taxing issues are actually freedom issues. How much does it leave for the individual to have discretion as to the decisions they get to make for themselves?

I have actually introduced legislation, H.R. 144, called the Alternative Maximum Tax. It is a very simple proposition. It says that no one individual should have to give to government collectively more than they get to keep for themselves.

Think about it. What is the moral justification for why in the United States, this great land of liberty, this country that was founded on the notion that freedom is granted not to government to be disbursed to individuals, but freedom is granted by our Creator to our individuals, and as individuals, we get to decide how much liberty we resign over to government?

If that is the case, if our Nation was founded on this remarkable notion that freedom is first granted to the people, how can anybody, how could we ever argue that an individual should then have to resign over more than half of their income, more than half of their resources, to government collectively?

Now, understand, this isn't simply a conversation about the marginal tax rate at the Federal level. This is saying from State to local to Federal to water district to utility district, what is the total taxation of any one individual? That ultimately is a freedom issue.

The legislation I introduced actually does exactly that. It says an individual is able to add up every single one of these taxes, and, if they hit a threshold of 50 percent, they hit a maximum tax. We have an alternative minimum tax in the country.

It says if you fully comply with our Tax Code and you qualify for tax deductions and tax credits, but Washington decides you didn't quite contribute enough, then we are going to hit you with an alternative minimum tax and say: Too bad, we don't like your math; we need more money from you.

Well, why don't we have an alternative maximum tax to protect the taxpayer? I will be honest with you. Marginal tax rates, as I mentioned, are something for political debate. I think 50 percent is way too high. I would like to see that number come down because I do believe it is a matter of freedom.

This legislation, H.R. 144, I will tell you the political strategy behind it and the absolute transparency, it is to beg the question, to ask the question, the very simple question: Should any one individual have to give to government more than they keep for themselves? It is a moral question, I believe, in 2015.

We also this week, in looking for solutions on behalf of the American people, will consider other commonsense proposals. One of them would make permanent the sales tax deduction. One in five Americans live in States that do not have an income tax but do have a sales tax. The State of Florida is one of them.

For that one in five Americans, a sales tax deduction is very important. Think about it. Income taxes at the State level are deductible on your Federal tax return; but, if you live in a State that, instead of having income taxes has sales taxes, shouldn't that be deducted just the same?

The principle behind a State income tax deduction on your Federal return is it is recognizing, as I discussed in the max tax, that if an individual is already paying and contributing a certain amount to their State for government operations, then it would not be appropriate to tax those dollars. We allow the deduction of State income taxes from your Federal tax return. We should likewise allow the sales tax.

Now, Mr. Speaker, this is something that, unfortunately, does not have a permanent place in the Tax Code. Later this week, we will consider—and I believe the House will approve—H.R. 622, to make permanent the State and local sales tax deduction.

We also will vote on H.R. 1105, which would ensure the elimination of the death tax—the death tax. Think about this. A nation that says you may have already paid money on your income, but the day you die and leave it for your family, your family has to pay another tax on that, it is as outrageous as it is insulting, and it is a very simple measure that we will consider this week to repeal that.

We do have, across the country tonight, a lot of concerned and, frankly, angry constituents probably in every single congressional district. Tax policy and budget policies, we have seen, can be very divisive.

As a Congress and as a nation, it is appropriate that we begin to have a national dialogue about how we can do better, how we can do better on behalf of the individual taxpayer because the current system doesn't work. We know that.

There is a reason that everybody has different ideas about tax reform. Well, just as we should be doing on so many other matters in this Congress, let's bring a package to the House floor.

Let the House work its will on behalf of the American people that we are elected to represent. Let's give voice to the American people that we represent and have an honest and constructive dialogue about the future of tax policy. We owe it to the American people to do our job.

Mr. Speaker, on the night of April 14, when so many people are working tirelessly simply to comply with complex regulations and laws that have been enacted by this body through multiple administrations and multiple parties—no one party bears all responsibility—but we know we have burdened the American people tonight, so let us, as we consider these bills later this week, do our job on behalf of the American people and recognize this burden that has created such resentment.

Moving forward, let's bring a tax package to the floor. Let's have an honest debate between the two sides of the aisle and do what is right on behalf of the American people.

Mr. Speaker, I am thankful for the opportunity this evening.

I yield back the balance of my time.

OPENING OUR EYES TO THE EPIDEMIC OF POLICE VIOLENCE IN AMERICA

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the gentleman from New York (Mr. JEFFRIES) is recognized for 60 minutes as the designee of the minority leader.

GENERAL LEAVE

Mr. JEFFRIES. Mr. Speaker, I ask unanimous consent that all Members be given 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. JEFFRIES. Mr. Speaker, once again, we are moved and compelled to come to the House floor to deal with the seemingly unending problem of police violence in America. Over the last year, we have seen a parade of horribles, examples of police violence caught on video for all of America to see.

We are compelled to ask the question: What more does Congress need to see in order to understand that we have got a problem that requires Democrats