

the outer provinces of the Roman Empire stirred up civil unrest when Roman plus local taxation reached an estimated 25 percent of their income.

Today, the typical American family of four pays 38 percent of its income in taxes at all levels—working 3 hours of every 8-hour day just to pay taxes.

Tax-and-spend liberals don't like it when taxpayers are reminded that it is the taxpayer's money—not the Government's—that is taken in taxes.

I continue to support reasonable, fair tax relief that is pro-family and pro-economic growth.

Among other efforts, today, I am joining again as an original cosponsor, with Senator ASHCROFT, of the Working Americans Wage Restoration Act.

American wage-earners are double taxed. They pay Social Security taxes and income taxes twice on the same wages. The least they deserve to an above-the-line deduction against their income taxes for the taxes they pay into Social Security.

Too often within government, common sense is the least common kind of sense.

The Ashcroft-Craig bill would be one important step in the right direction.

American workers and their families need tax relief as soon as we can enact it. They are also clamoring for fundamental tax reform.

Compliance with the current Federal income tax system costs 5.4 billion hours a year and \$200 billion—\$700 for every man, woman, and child in America.

The IRS publishes 480 different tax forms, and another 280 forms to explain the first 480 forms.

If laid end-to-end, the 8 billion pages of instructions sent out by the IRS every year would circle the Earth 28 times.

The Internal Revenue Code is too complex, produces arbitrary results, and is far too involved in social engineering.

It is costing the Government the trust and confidence of the American people.

That's why Senator SHELBY and I will reintroduce the Freedom and Fairness Restoration Act—the flat tax bill—in the coming weeks.

Our bill would create a single, flat, tax rate of 17 percent. Families of modest and middle-class means would be protected—by a personal exemption amounting to \$33,800 for a family of four.

A fair, flat tax system would reward work, promote savings and economic growth, and increase willing compliance with the law. As much as Americans distrust the tax laws, they fear the tax collector who enforces them.

Small wonder: Drug dealers, child molesters, and organized crime hit men have more legal rights than an average taxpayer whom the IRS suspects of underpaying his or her taxes.

Blatant disregard for individuals' rights has all been in pursuit of one goal: Get the money.

An ever-growing Federal Government, with its voracious appetite for taxpayers' hard-earned dollars, has led Congresses dominated for decades by tax-and-spend liberals to expand the powers of the Internal Revenue Service and allow the agency to ignore the due process of law protections to which American citizens otherwise have been entitled.

Americans expect to enjoy due process of the law as one of their fundamental rights. But that's not the case when you're dealing with the IRS.

Most of the time, if a criminal suspect is not publicly attracting the attention of a law enforcement officer, no one from the government—from the FBI to the local sheriff—can search their home or seize their property without a warrant from an impartial court, based upon a showing of probable cause.

But if the IRS thinks someone has underpaid their taxes, it can seize cars and freeze bank accounts on its own authority—without obtaining any kind of impartial, prior approval.

It can consider the taxpayer guilty until proven innocent. It can impose costly penalties until the taxpayer—sometimes after years of court proceedings—conclusively proves they did nothing wrong.

So-called "horror stories" about the IRS are multiplying. Sometimes the problem is brought on by a Tax Code that is too complicated even for the IRS to understand. Sometimes the problem is with IRS agents who act outside the law. And sometimes, it happens when IRS officials push to the limit the legal powers they've been granted by past Congresses and Presidents. In any case, there's never an excuse for such behavior.

Congress is now investigating these incidents. We are working to make the IRS more accountable and the process fairer.

One of these efforts will take a major step closer to becoming law today—S. 522, the "anti-snooping" bill introduced by Senator COVERDELL. I am proud to be a cosponsor.

This bill will clamp down on rogue IRS agents and put a stop to the unauthorized inspection of taxpayers' information. Years into the age of the computer, this is overdue. Absolute power corrupts absolutely.

Congress never should have granted powers to the IRS that allow it—that, in fact, have encouraged it—to trample the due process rights that all Americans should enjoy.

Criminal activity by individual, rogue IRS agents should not be hidden behind a shield of sovereign immunity.

We will pass the anti-snooping bill today. It is one small part of a larger reform package that still needs to be passed.

Many of the other needed reforms are included in another of Senator COVERDELL's bills, S. 365, the IRS Accountability Act. I am also proud to be a cosponsor of that bill, as well.

No people can remain free, or their government effective, if they do not display trust and confidence in each other.

Yet America's tax system increasingly eats like a corrosive acid at these very bonds of support and legitimacy.

I am committed to the three-step program necessary to restore fairness to the tax system and trust to the people:

Pro-family, pro-growth tax relief; a simpler, fairer, flatter Tax Code; and reform for the tax collector, increasing accountability and requiring the IRS to treat the taxpayer with dignity, respect, and due process of the law.

#### STUDY ON TAX CONTRIBUTIONS OF IMMIGRANTS

Mr. KENNEDY. As tax day is here, it is worth considering the contributions of legal immigrants to Uncle Sam.

A new study by the Library of Congress highlights the extraordinary level of Federal taxes paid by legal immigrants. Recent immigrants—including both those who have not yet naturalized and those who have become citizens—paid an estimated \$55 billion in Federal income taxes in 1995. Without immigration, the Government would have had \$55 billion less to pay for key services or deficit reduction.

We have long known of the major contributions of immigrants in developing innovative technologies, creating jobs for American workers, vitalizing our inner cities, serving in our Armed Forces, and in many other ways. But this report also shows that immigrants pay their way in Federal taxes.

The \$55 billion that recent immigrants contributed is almost three times what the Federal Government will spend this year on law enforcement to deal with crime. It is twice what the Federal Government will invest in education. It is nine times the budget of the Environmental Protection Agency.

Often in recent years, Congress has been too quick to engage in immigrant-bashing, or too slow to recognize the immense contributions of immigrants to the Nation's heritage and history. Studies like this help to redress the balance, by demonstrating the continuing important role of immigration in our modern society.

#### THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, April 14, 1997, the Federal debt stood at \$5,378,600,468,556.80. (Five trillion, three hundred seventy-eight billion, six hundred million, four hundred sixty-eight thousand, five hundred fifty-six dollars and eighty cents.)

Five years ago, April 14, 1992, the Federal debt stood at \$3,895,238,000,000. (Three trillion, eight hundred ninety-five billion, two hundred thirty-eight million.)

Ten years ago, April 14, 1987, the Federal debt stood at \$2,280,863,000,000.