

opposed to giving kids a chance to go to a better school, all because the special interests would see their power threatened.

This issue cries for some kind of fairness. It is not fair that some kids have to start out with two strikes against them. Let us give parents a choice so more kids will have a chance. Parental choice means more kids will realize their dreams.

IRS HAS A QUOTA SYSTEM

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

Mr. TRAFICANT. Mr. Speaker, according to news reports, the IRS has a quota system. IRS agents got bonuses for ripping off taxpayers. And many times taxpayers settled their cases even though they were innocent.

What is so shocking about all that? The American people have known this for years, and the American people have been telling us the IRS is incompetent, the IRS is arrogant, the IRS has abused their powers. It has gotten so bad the IRS is even above the law.

That is right, in America the accuser has the burden of proof, but not in a civil tax case. The IRS accuses, the taxpayer must prove their case. Beam me up.

Let me say this. There can be no true reform in American tax law without changing the burden of proof. It is time to handcuff them to a chain link fence and flog them with their own hefty Tax Code.

I yield back their unauthorized seizures and excessive penalties.

THE MEMORY PROBLEM AT THE WHITE HOUSE

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

Mr. CHABOT. Mr. Speaker, I think I am beginning to understand what the problem in education is today. It is pretty clear that everyone in the White House was educated in the 1960's style feel-good mushiness where rote memorization was taboo. How else to explain the astounding number of times the White House officials say "I don't recall, I can't remember" whenever they are asked to testify about all the various White House scandals under investigation.

Mr. Speaker, what else are we to conclude if even the so-called best and brightest seem to have no capacity whatsoever to recall simple facts about the misdeeds of their employees? Is this perhaps a medical condition that we should be aware of, some kind of environmental problem in the water over at the White House that strikes at the very heart of the memory process?

Mr. Speaker, the "I do not recall" problem over at the White House should not be allowed to infect the rest

of the Nation, especially as children everywhere are heading back to school. Children should be taught that memory skills are important, too, that rote memorization that many of us had to do in schools, even if they are in short supply down at the White House.

MEMORY PROBLEM EXTENDS ACROSS AMERICA

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

Mr. DOGGETT. Mr. Speaker, I find that memory problem not limited to the White House. Indeed, I find it extending across America. If you ask the people of America when is the last time that this Congress did anything to reform the problems of campaign finance, most people will have to scratch their head and say, "Gee, I can't remember. I don't recall the Congress doing anything."

Yes, there were a lot of hot speeches about wrong here on one party or wrong here on another, but in terms of getting down to constructive reform to do something about changing the system in which special interests dump millions and millions of dollars into the coffers of both parties, nothing has been done because Speaker GINGRICH refuses to schedule a ban, backed by Republicans and Democrat, a ban on soft money.

At least some Members of this Congress in the other body have moved from investigating to legislating. It is time for this House to do the same thing. Then no one in America will have a memory problem because not only will we prosecute and enforce existing laws, but we will clean up a system that has gone bad.

FURTHER TAX REFORM NEEDED

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

Mr. NEUMANN. Mr. Speaker, I would like to begin by just briefly responding to my colleague from the other side of the aisle and suggest that with the laws currently on the books, millions and millions of dollars came in illegally, and I think we need to enforce those laws that are on the books where there are clear-cut violations at this time.

But I rise today really to call attention to the part of the recently passed plan that balances the budget for the first time since 1969, reduces taxes for the first time in 16 years, and restores Medicare to that part of the plan that specifically addresses education, because education is extremely important in this Nation.

As a former math teacher, I know that without a proper education, our students do not have a shot at the American dream. In this tax cut package we have \$1,500 for most freshmen

and sophomores in college. That is, when their parents fill out their tax forms next year, they will simply subtract \$1,500 of the bottom line and keep that in their own homes, instead of sending it to Washington, DC. For most juniors and seniors that number is \$1,000.

For grandparents and parents who would like to start saving for their children's education in the future, we have established an account called an Education Savings Account, and it works like this: You can put up to \$500 per year per child into the account to prepare for their education.

CAMPAIGN FINANCE REFORM NEEDED NOW

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

Ms. JACKSON-LEE of Texas. Mr. Speaker, this weekend over a variety of morning news shows the comment was raised as to where are the defenders of the President and Vice President of the United States.

I think, first of all, we should hold those offices, as we have done in years past, with great respect. But I do think that we will find in the wallowing of partisan politics those two individuals used as the most recent scapegoats in the refusal by the majority of this Congress to deal realistically and forthrightly with campaign finance reform.

Over 50 percent of Americans have said "The heck with both of you, Republicans and Democrats. You are both involved." So the real issue is not whether the President and Vice President acted within laws of which they did, but it is a question of addressing forthrightly the idea of cleaning up this mess called getting elected, through campaign finance reform.

We believe that we should have campaign finance reform. The real issue is will the Republican leadership bring campaign finance reform to the floor of the House for us to address it realistically, or will they wallow in the continued accusations that make no sense, because one can easily point the finger at the other side of the room, and do nothing.

THE TAXPAYER RELIEF AND PROTECTION ACT

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

Mr. KNOLLENBERG. Mr. Speaker, I just want to remind the gentlewoman who just spoke, it is enforcing the existing laws that really should be looked at, enforcing the laws in effect now.

Mr. Speaker, while the recently enacted tax relief package represents a major step in the right direction, tax cutters cannot stop and rest on their laurels.

Taxes are still too high, and many Americans, primarily single adults