

The clerk will call the roll on the first nomination.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Indiana (Mr. COATS) is necessarily absent.

Mr. FORD. I announce that the Senator from Delaware (Mr. BIDEN), the Senator from New Mexico (Mr. BINGAMAN), and the Senator from New York (Mr. MOYNIHAN) are necessarily absent.

I further announce that, if present and voting, the Senator from New York (Mr. MOYNIHAN) would vote "aye".

The PRESIDING OFFICER (Mr. SESSIONS). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 96, nays 0, as follows:

[Rollcall Vote No. 2 Ex.]

YEAS—96

Abraham	Feinstein	Lott
Akaka	Ford	Lugar
Allard	Frist	Mack
Ashcroft	Glenn	McCain
Baucus	Gorton	McConnell
Bennett	Graham	Mikulski
Bond	Gramm	Moseley-Braun
Boxer	Grams	Murkowski
Breaux	Grassley	Murray
Brownback	Gregg	Nickles
Bryan	Hagel	Reed
Bumpers	Harkin	Reid
Burns	Hatch	Robb
Byrd	Helms	Roberts
Campbell	Hollings	Rockefeller
Chafee	Hutchinson	Roth
Cleland	Hutchison	Santorum
Cochran	Inhofe	Sarbanes
Collins	Inouye	Sessions
Conrad	Jeffords	Shelby
Coverdell	Johnson	Smith (NH)
Craig	Kempthorne	Smith (OR)
D'Amato	Kennedy	Snowe
Daschle	Kerrey	Specter
DeWine	Kerry	Stevens
Dodd	Kohl	Thomas
Domenici	Kyl	Thompson
Dorgan	Landrieu	Thurmond
Durbin	Lautenberg	Torricelli
Enzi	Leahy	Warner
Faircloth	Levin	Wellstone
Feingold	Lieberman	Wyden

NOT VOTING—4

Biden	Coats
Bingaman	Moynihan

The nomination was confirmed.

VOTE ON THE NOMINATION OF JUDGE CHRISTINE O. C. MILLER

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the nomination of Christine O. C. Miller, of the District of Columbia, to be a Judge of the United States Court of Federal Claims? On this question, the yeas and nays have been ordered, and the clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Indiana (Mr. COATS) is necessarily absent.

Mr. FORD. I announce that the Senator from Delaware (Mr. BIDEN), the Senator from New Mexico (Mr. BINGAMAN), and the Senator from New York (Mr. MOYNIHAN) are necessarily absent.

I further announce that, if present and voting, the Senator from New York (Mr. MOYNIHAN) would vote aye.

The result was announced—yeas 96, nays 0, as follows:

[Rollcall Vote No. 3 Ex.]

YEAS—96

Abraham	Feinstein	Lott
Akaka	Ford	Lugar
Allard	Frist	Mack
Ashcroft	Glenn	McCain
Baucus	Gorton	McConnell
Bennett	Graham	Mikulski
Bond	Gramm	Moseley-Braun
Boxer	Grams	Murkowski
Breaux	Grassley	Murray
Brownback	Gregg	Nickles
Bryan	Hagel	Reed
Bumpers	Harkin	Reid
Burns	Hatch	Robb
Byrd	Helms	Roberts
Campbell	Hollings	Rockefeller
Chafee	Hutchinson	Roth
Cleland	Hutchison	Santorum
Cochran	Inhofe	Sarbanes
Collins	Inouye	Sessions
Conrad	Jeffords	Shelby
Coverdell	Johnson	Smith (NH)
Craig	Kempthorne	Smith (OR)
D'Amato	Kennedy	Snowe
Daschle	Kerrey	Specter
DeWine	Kerry	Stevens
Dodd	Kohl	Thomas
Domenici	Kyl	Thompson
Dorgan	Landrieu	Thurmond
Durbin	Lautenberg	Torricelli
Enzi	Leahy	Warner
Faircloth	Levin	Wellstone
Feingold	Lieberman	Wyden

NOT VOTING—4

Biden	Coats
Bingaman	Moynihan

The nomination was confirmed.

LEGISLATIVE SESSION

The PRESIDING OFFICER (Mr. FAIRCLOTH). Under the previous order, the Senate will resume legislative session.

The Chair recognizes the distinguished Senator from Minnesota.

Mr. GRAMS. Mr. President, I request unanimous consent to be able to speak for up to 10 minutes as in morning business, and also immediately following that Senator HARKIN will be allowed to speak as in morning business for 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

THE 16TH AMENDMENT: AN IGNOBLE ANNIVERSARY

Mr. GRAMS. Mr. President, 85 years ago today, the 16th Amendment to the United States Constitution was ratified, giving Congress the power to levy an income tax on the people. As we mark this occasion, I rise to call upon Congress to take immediate action to end the federal tax code as we know it, and end 85 years of ever-increasing hardship for America's taxpayers.

Let me focus on how we got here and why we need real tax reform.

Mr. President, this great Nation was born out of a revolt against the abusive taxing powers of its motherland. This tax revolt created a nation of individual liberty. In this land, a person owns himself, his labor, and the fruit of his labor. To protect individual liberty, our founders crafted Clause 4 of Article I, Section 9 of the U.S. Constitution, rejecting all direct income taxes that were not apportioned to each State by its population.

This clause, as originally adopted in the Constitution, clearly reflected the genius, wisdom, and experience of our founders—protecting individual liberty by limiting the Government's power to tax. For more than 100 years following the founding of this nation, the American people enjoyed tax freedom and did not pay any income taxes. Although an income tax was imposed as a temporary measure to finance the Civil War in 1862, it was repealed shortly after the war ended.

In the same period—during the last decade of the 18th, the entire 19th, and first decade of the 20th century—the Supreme Court also defended this freedom and held the income tax to be unconstitutional. However, under the direct influence of the rise of socialism in Europe at that time, on February 3rd, 1913, the 16th Amendment to the Constitution was ratified. The 16th Amendment says:

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

Mr. President, in my view, nothing has been more damaging to America's families than the 16th Amendment. It opened a Pandora's box we have never since been able to contain. A few months after the Amendment was ratified, the Revenue Act of 1913 was enacted, imposing an individual income tax. The ratification of the 16th Amendment and enactment of the first tax code fundamentally eroded individual liberty and created the shadow of servitude that has darkened our Nation since.

Former IRS Commissioner T. Coleman Andrews said the 16th Amendment, in effect, repealed Article Four of the Bill of Rights. The 16th Amendment has empowered tax collectors to invade our citizen's homes, papers, and private affairs. Worse still, it is used for social engineering, redistributing private income, and promoting class warfare.

Initially, the income tax did not apply to individuals with taxable incomes less than \$3,000, which in today's dollars means that people with incomes of \$44,000 or lower would be exempted from paying tax. It only imposed a one-percent tax on the first \$20,000, which equals over \$300,000 in today's dollars. The highest tax rate was up to 7 percent for income above \$500,000, which equals over \$8 million today.

Less than one percent of all Americans paid any income tax in 1913. Only 5 percent of Americans paid any income tax as late as 1939, before World War II. Then came the New Deal, which tripled Government spending, producing a large Federal budget deficit.

It was the Second World War that gave the Government an excuse to enact the first mass income tax increase in U.S. history. The lowest tax rate rose from 4 percent on income over \$4,000 to 23 percent on income over \$2,000. Higher taxes were accompanied