by a withholding system that took money out of each worker's paycheck, rather than requiring them to pay their taxes in one lump-sum payment at the end of the year. After the war, tax rates and Federal revenue receded somewhat, but never returned to prewar levels.

Today, the Federal tax burden is at an historic high. For the average worker, more than three hours of every eight-hour working day are dedicated just to paying taxes. The average American family spends more on taxes than it does on food, clothing, transportation, and housing combined. A typical median-income family can expect to pay nearly 40 percent of its income in Federal, State, and local taxes. This. In 1996, an average household with an annual income between $22,500 and $30,000 paid an average of $9,000 for food, clothing, and housing and paid $11,000 in total taxes.

Households with incomes ranging from $45,000 to $60,000 averaged $16,000 for basic necessities, and paid the tax collector $25,000. If the ''hidden taxes'' that result from the high cost of Government regulations are factored in, a family today gives up more than 50 percent of its annual income to the Government. The budget submitted yesterday by the President continues this pattern of growing Federal intrusion into the taxpayers' daily lives.

While I have always called for a smaller, more efficient Government, the President's budget endorses just the opposite. While I want to close down Government agencies that do not perform their duties, the President wants to give them more money. That includes the Department of Energy, a taxpayer-financed black hole for which the President wants to boost spending by another 8 percent next year.

Overall, it appears the President would increase Federal spending by $135 billion and raise taxes and fees by $115 billion to pay for all that new spending. And the President's scheme to help fund his laundry list of new initiatives by using $65.5 billion in tobacco settlement proceeds is risky—if a settlement does not occur, then where do the dollars come from? Even higher taxes? I know some of my colleagues take offense when I use the phrase ''Washington's big spenders.'' But I cannot think of any euphemism in which to couch what is happening here.

This is a budget cooked up by big spenders and served to a taxpaying public that did not order it and does not want it. But that has long been the pattern in Washington.

To make matters worse, as the tax burden has grown higher and more unfair, the government tax collector, the IRS, has turned into an arrogant, inefficient, cold-hearted, heavy-handed, intrusive, and abusive bureaucracy. We have heard many horror stories about how IRS agents routinely use their enormous coercive power to squeeze more money out of the taxpayer's pockets to meet the demands of ever-increasing Government spending. Not only do people pay more taxes, but they spend more time and money calculating their tax burden. Our tax system has become extremely complicated and difficult to understand, even for IRS experts. Do you know the tax code was only 14 pages long when it was first enacted, but today it has grown to 10,000 pages, and on top of that, there are another 20 volumes of tax regulations, and thousands and thousands of pages of instructions and other guidance. The current tax code is anti-family and anti-economic growth. It destroys economic opportunity, hinders job creation, impedes productivity, and retards competitiveness. It has deepened despair and disaffection among the poor and disadvantaged. It encourages abuse, waste, and corruption.

Our Nation faces many great challenges in the 21st century. But without real change, the present tax system will fail to lead us there. We must fix the system. To correct the problem once and for all, Congress must pass new legislation to fundamentally reform our tax system and replace the ever-more-complicated tax code with one that is simpler, fairer, and more friendly to the taxpayers.

The American people deserve a new tax code that promotes harmony among people instead of promoting class warfare; a new tax code that encourages work and savings; a new code that rewards families and success rather than penalizing them; a new code that stimulates real economic growth and produces more jobs and higher tax revenue for the Government; a new tax code that allows people to keep more of their own money.

Congress should explore all possible solutions to achieve these objectives. The 85th anniversary of the 16th Amendment's ratification is an ignoble occasion. I urge my colleagues to reflect on this day and what it has come to mean to America's struggling taxpayers. And I urge them to join me in a pledge to the people that we will not let another anniversary come and go before we dedicate ourselves to ending the tax code as we know it.

I yield the floor.

The PRESIDING OFFICER. The Chair recognizes the distinguished Senator from Iowa.

CASEY MARTIN

Mr. HARKIN. Mr. President, I will just take a few minutes to speak about an individual and a case that is now taking place in the State of Oregon. The individual I refer to is one Casey Martin, an outstanding golfer who just happens to have a disability. I am also referring to the PGA Tour's determination to exclude Casey from participating in a professional sport for which he is eminently well qualified and by which he has attempted to earn his living. The PGA Tour has said no, Casey can't play with the cart he needs to accommodate his disability. The Tour wants to keep Casey out because of his disability and because of a certain rule and tradition.

Mr. President, Casey Martin has had the guts and the gumption not to back down, but to take on the PGA Tour.

Last week, Senator Dole and I held a press conference in Washington, DC, with Casey Martin to show our support for him and to state for the record that as two of the primary sponsors of the Americans with Disabilities Act, it certainly was our intention, and the legislative intent, to cover this type of a situation. We wanted to state for the record that the ADA did, in fact, apply to the Casey Martin situation.

Yesterday, Casey Martin's case started. His trial began in Oregon.

Casey Martin has a powerful story. He has worked, he has practiced, he has played, he has spent an enormous amount of time and energy—a lot of it painful—reaching the highest levels of one of America's most popular professional sports. It has been for him a very difficult road. Now Casey stands at a roadblock, much like the roadblock that millions of Americans with disabilities have confronted—Americans who each and every day only ask for reasonable accommodations and modifications that will allow them to live their lives and pursue their dreams just like everyone else.

We passed the Americans with Disabilities Act to give Casey Martin, and others with disabilities, an equal opportunity to fully participate in American life. That means in everything—employment, education, recreation, social activities and opportunities. I have often said that ADA really stands for the ''American Dream for All.'' That is what it is all about, and that is what it is about in this case, too—will Casey Martin have the opportunity to pursue his American dream?

I would like to take a moment to compliment those who have already shown their support for Casey Martin. Particularly, I would like to congratulate Mr. Phil Knight and all of the folks at Nike. Their commercial that they are running now showcasing Casey Martin makes a very powerful statement about the ability of people who also happen to have disabilities.

I would also like to compliment the golfers, like Greg Norman and Tom Latham, two outstanding golfers, who have publicly stated their support for Casey Martin.

Mr. President, I am here to say that Casey Martin should have an opportunity to compete in the PGA Tour and to say that the ADA guarantees him that right. As Senator Dole said last week at our press conference, PGA does not stand for ''please go away,'' and the PGA Tour shouldn't try to send Casey Martin away from a game for which he is otherwise well-qualified. Casey is someone who spent his entire life playing golf; he played in college, along with Tiger Woods, at Stanford in the NCAA; he is a golfer who, with his disability, recently won one of the tours,

a Nike tour in Lakeland, Florida. So this man is eminently well-qualified to play professional golf.

I am disappointed—I am sorely disappointed—in the PGA Tour's failure to reach an agreement with Casey, to come to some kind of an accommodation that would allow him to compete and earn his living being a professional golfer.

As I understand it, the sticking point here is the PGA Tour's tradition and rule of no carts. Well, Mr. President, I believe there are values to upholding traditions and rules, but there is no merit in rigidly standing on tradition simply because of outmoded assumptions.

Over the years, all kinds of traditions have scuttled the aspirations and limited the possibilities of millions of Americans with disabilities. People with disabilities just didn't do certain things. I always tell the story about my brother who I grew up with who had a disability. He became deaf at an early age. He was sent away to the Iowa School for the Deaf and Dumb—that is what it was called in those days, the School for the Deaf and Dumb. The Presiding Officer sitting in the Chair may be a few years younger than I am, but I remember when I was younger, that is what they called deaf people, they were deaf and dumb. As my brother said to me, ''I may be deaf, but I am not dumb.'' So we have done away with that tradition. We don't refer to people as deaf and dumb, and we don't have deaf and dumb schools any longer either.

But when he went to that school, they told him he could be one of three things: He could be a baker, a shoe cobbler or a printer's assistant. That was it. There was nothing else he could do. ''That is it, you can pick one of those three things.''

He said, ''I don't want to be any one of them.''

They said, ''Fine, you are going to be a baker then.''

Tradition and rules had it that deaf people could only do certain things. That has all gone by the wayside. We see deaf Americans now doing everything. Why, we even have a person who is deaf who is the president of a college. So we have done away with a lot of these old traditions, and the ADA is helping to change the old traditions. It is asking us to rethink our assumptions about people with disabilities and what they can do. It is asking us to look at reasonable modifications that would permit them, as I said, to pursue their American dream.

The ADA is intended to include people in the mainstream of American life. It requires entities to make—and I quote from the law—''reasonable modifications'' to ''policies, practices and procedures'' so long as those modifications do not create a ''fundamental alteration'' to the program or activity.

So, Mr. President, rules and traditions that create barriers for people with disabilities are rules and traditions that must be changed.

I am reminded of a recent incident here in the Senate, where we were asked to make a reasonable modification to a Senate policy. A staff person with a vision impairment was precluded from coming on to the Senate floor with her guide dog because we had a no-animals rule on the floor. Certainly, it sounded like a very reasonable rule and tradition. We don't want animals running all over the floor of the Senate. You don't want me bringing my pet dog on to the Senate floor. Well, that was a rule and tradition.

So we had a debate about whether we should change the rule to accommodate the needs of the staff person. We talked about the history, the traditions of the Senate. Ultimately, we did the right thing. We made a reasonable modification to that rule and that tradition so the staff person could do her job and bring her dog on to the Senate floor.

Allowing Casey Martin to use a golf cart is a reasonable modification under the Americans with Disabilities Act. The cart will help level the playing field a little on which Casey Martin competes without giving him an undo advantage. What we are talking about here goes to the heart of the principles and the foundation of the Americans with Disabilities Act.

The PGA Tour can say all they want, that a cart somehow alters the fundamental operation of the golf game. Yet, if that is so, then why do they allow carts to be used on the Senior Tour? Why do they allow carts to be used in the qualifying rounds for the younger people?

When the court enjoined the PGA Tour and said, yes, the Tour must allow Casey to use a cart, and he used a cart, the Tour said, ''We will let everybody use carts.'' I am told that out of 168 golfers, only 15 decided to use a golf cart. I thought to myself, if a golf cart gives players that much of an advantage, why wouldn't everyone use them?

So I consulted some of my golfing friends. I am not a golfer, but I have friends who are avid golfers. One individual told me, ''Well, there is nothing like walking a golf course, because when you walk, you feel the wind and you see how often it gusts and you know what direction it is blowing in. You get a feel for the lay of the fairway, and you can think about your next shot and what went wrong on the last one. You get in a golf cart and you lose all that feel.''

I have tested this hypothesis with other golfers, and they say, ''Yes, that is true.''

Allowing Casey Martin to use a golf cart will not give him any advantage at all in the PGA Tour. In fact, it may very well present a disadvantage. So, again, I just think this is one of those old rules and traditions that needs a reasonable modification under the ADA so that Casey Martin can compete in professional golf.

Lastly, Mr. President, Casey Martin may not fit the stereotype of what the PGA considers a competitive golfer, but millions of Americans who don't fit the typical image of a golfer have now taken up the game. It has moved from an exclusive sport played at private country clubs to an inclusive sport played by a cross-section of Americans.

When I was growing up in my State of Iowa, I bet I could count on one hand the number of golf courses in the State of Iowa, all at private country clubs, exclusively played by those people who belonged to those clubs. We have 99 counties in Iowa, Mr. President. I bet you every one has a golf course now. Some of them have more than one. Farmers out in the field get off the tractor and come in and play a game of golf. So it is no longer this sort of exclusive game it once was. Everyone is playing golf. Barriers to the sport have come down.

As I said earlier, barriers and traditions that prevent people with disabilities from fully participating are barriers and traditions that must come down. Holding up a barrier for Casey Martin sends exactly the wrong message not only to Americans with disabilities but to each and every one of us.

I am sorry that the PGA Tour saw fit to take this to court. They first tried to argue that they weren't even covered by the ADA, when the law was plain on its face they were covered. They went to court and, of course, the court threw that out and said, ''Of course, you are covered.'' Now they are back in court again to drag this thing out.

I wish they hadn't done it, because that very action alone tends to create a chilling effect. A lot of Americans will say, ''Well, I may have a disability, but if I want to do something and there is a rule or tradition against it, do you mean I have to go to court? Do you mean I have to hire lawyers? I have to go through all that just to get my rights?''

That is the message the PGA Tour, by going to court, is sending to Americans all over this country.

Mr. President, people with disabilities get up every morning, and they have a tough day ahead of them. They have to prepare for that day, many times with the aid of an assistant, perhaps they have to use a wheelchair or get in a special bus to go to work. It takes a lot of effort, a lot of time. They don't have the time and they don't want to go to court, but they want the Americans with Disabilities Act to work. People with disabilities want entities like the PGA Tour to use some common sense and some common decency to make reasonable modifications so that people like Casey Martin can pursue their American dreams.

Mr. President, I yield the floor.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate will stand in recess until 2:15 p.m.