Congress should fully consider which promises to bring true tax relief for all Americans.

There is no such things as a good tax.

Will Rogers once said, ''The income tax has made liars out of more Americans than even golf.'' Those who are most familiar with the Internal Revenue Service, the agency charged with enforcing the income tax code, agree.

Former IRS Commissioner Fred Goldberg said, ''The IRS has become a symbol of the most intrusive, oppressive and non-democratic institution in our democratic society.'' Former Commissioner Shirley Peterson concurred, ''we should repeal the Internal Revenue Code and start over.''

Indeed, this is the principle objective of the National Retail Sales Tax Act of 1997 (H.R. 2001), which has been introduced in Congress by my Colorado colleague and good friend U.S. Representative DAN SCHAEFER. The plan is predicated upon the repeal of the Constitution's Sixteenth Amendment, which was ratified in 1913 and gave Congress, for the first time, power to impose an income tax.

Income taxes and the IRS would be replaced with a 15 percent federal sales tax on the final purchase of goods and services at the retail level. The rate would decline in future years to 10 to 12 percent as economic growth allows more revenue to be raised at a lower rate and downsizing continues.

According to Mr. SCHAEFER's plan, no income would be taxed until it is consumed. Capital gains and interest income would not be taxed as long as that income is reinvested. Deductions would no longer be a relevant concept under a sales tax. Taxpayers, not the government, would get first crack at their paychecks.

Any business required to collect and remit the sales tax would keep 0.5 percent of tax receipts to offset federal compliance costs, and nothing used to directly or indirectly produce a good for retail consumption would be taxed. The burden of proof would lie with the government in any dispute with a taxpayer.

Mr. SCHAEFER's plan also includes a personal consumption refund to ensure that the basic necessities of life remain tax free. Every wage earner would receive a refund equal to the sales tax rate multiplied by the poverty level (adjusted for the number of dependents claimed) in every paycheck. As a result, every wage earner will earn up to the poverty level tax free.

Though there are several other relevant provisions of the plan, perhaps its biggest appeal is the elimination of the IRS and the need to file tax returns. This year, taxpayers will spend well over $600 billion in accounting, legal, and processing costs, and 5.4 billion hours just to complete their tax forms.

These costs, along with the cost of income taxation itself, are currently passed along to consumers concealed in the purchase price of all goods and services, including food, medical supplies and housing. Moreover, the graduated income tax punishes economic success, and discourages investment.

No one should be led to believe that the National Retail Sales Tax Act will ever make taxpaying a pleasant experience. After all, no one is proposing to abolish taxation.

Mr. SCHAEFER is, however, the first to acknowledge that his proposal requires much more discussion and he anticipates many more revisions. He points out though that just about any criticism that applies to his plan doubly applies to the current income tax structure. But as to the sales tax, there are just far fewer of them.

LYNELLE ECHEVERRIA KERN COUNTY CATTLEWOMAN OF THE YEAR

HON. WILLIAM M. THOMAS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 12, 1998

Mr. THOMAS. Mr. Speaker, it gives me great pleasure to congratulate a truly exemplary individual, Lynelle Echeverria, upon being named the 1998 Kern County Cattlewoman of the Year. The Kern County cattle industry has bestowed this award upon Lynelle because of her superb achievements in the beef industry as well as her contributions to the community.

Lynelle has devoted many years supporting the beef industry at both local and state levels. She chairs the highly successful fund-raiser titled ''The Celebration of Western Culture'', which is held every year in Kern County. She also has led the Kern County Cattlewomen's Association and is a member of the scholarship committee for the California Cattlewomen. Her long-time involvement and dedication to the industry deserves recognition.

It did not take long for Lynelle to know that she was born to be a cattlewoman. She joined the renowned girls riding group, ''the Wranglerettes'' at age 11 and performed with them until she was 21. She went on to Cal Poly, majoring in biological sciences with an emphasis on Botany.

In addition to her untiring commitment to the industry, Lynelle also contributes to her community. She is a notable Western artist who has painted, taught and participated in art shows across the country. She has been an active member of the Women Artists of the West for the past 10 years. Somewhere in between she found time to raise a family along with her husband Matt, who is Senior Vice-President of the Tejon Ranch Company and President of the California Cattlemen's Association. They have two children, Debbie and Michael.

Lynelle Echeverria is a remarkable woman who aptly fits the role of Cattlewoman of the Year. She embodies the spirit and dedication of family in one of the West's most historic industries. She has dedicated her life to the cattle industry but also to her family and community. I am proud to congratulate her on being named the Kern County Cattlewoman of the Year.

COPYRIGHT COMPULSORY LICENSE IMPROVEMENT ACT

HON. HOWARD COBLE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 12, 1998

Mr. COBLE. Mr. Speaker, I am pleased to introduce the ''Copyright Compulsory License Improvement Act.'' This bill will improve the copyright compulsory license for satellite carriers of copyrighted programming contained on television broadcast signals by applying to such carriers the same opportunities and rules as their cable competitors. This competitive parity will lead to increased exposure of copyrighted programming to consumers who will pay lower prices for cable and satellite services which deliver programming to their homes. These lower prices will result from the choices consumers will have in choosing how they want their television programming delivered. Mr. Speaker, I know I speak for many of the Members in this House when I assert that creating competition in the video delivery market is the key to more choice and lower prices for our constituents.

The Copyright Act of 1976 bestowed on cable television a permanent compulsory license enables that industry to rebroadcast network and superstation signals to cable television viewers without requiring cable operators to receive the authorization of thousands of copyright owners who have an exclusive right to authorize the exploitation of their programs. The cable operators pay a set fee for the right to retransmit and the monies collected are paid to the copyright owners through a distribution proceeding conducted under the auspices of the United States Copyright Office.

In 1988, Congress granted a compulsory license to the satellite industry. Although the cable and satellite compulsory licenses have similarities, there are important differences which I believe prevent satellite becoming a true competitor to cable. Technology has changed significantly since the cable and satellite compulsory licenses were created. In a very short time, satellite carriers will be able to bring local programming through their services to viewers of that local market. The time has come to take a comprehensive look at the satellite compulsory license as it relates to the long-term viability and competitiveness of the satellite television industry. The satellite compulsory license is set to sunset in December of next year, and the Federal Communications Commission has reported that in areas where there is no competition to cable, consumers are paying higher cable rates. We must act for our constituents to level the playing field in a manner that will allow both industries to flourish to the benefit of consumers.

To that end, the ''Copyright Compulsory License Improvement Act'' makes the following changes to the Satellite Home Viewer Act:

It makes the satellite compulsory license permanent, just like the cable compulsory license.

It allows new satellite customers who have received a network signal from a cable system within the past three months to sign up for satellite service for those signals. This is not allowed today.

It allows satellite carriers to retransmit a local television station to households within that station's local market, just like cable does.

It reforms the current structure of the administrative body which determines rates and distributions applicable to all copyright compulsory licenses to make it cheaper and more efficient for the parties.

In order to create parity for the above new opportunities for satellite carriers by reforming the license, the bill must also create corresponding regulatory parity between the satellite and cable industries, including must-carry rules, retransmission consent requirements, network non-duplication protection, syndicated