

This is not simply an internal problem in Serbia; this is a human rights problem. The autonomous region of Kosova, in my opinion and the opinion of anybody who likes freedom, has to understand that this region, the people living in the region, should be the sole determining factor in terms of their political future. They should decide their own political future.

Now, both President Bush and President Clinton had issued a Christmas warning saying that the United States would draw the line and would not stand idly by with a brutal crackdown in Kosova. My big fear is that this is the start of a crackdown, and we know what Serb nationalism can do. We saw what it did in Bosnia.

Bosnia could seem like a tea party compared to what could happen in Kosova if the world community and the United States and the European nations do not get involved right now. With 2 million ethnic Albanians, some people would like nothing better to do than to drive a million of them over the border into Albania, and perhaps massacre another million. We cannot stand idly by and allow this to happen.

Only the United States, again, has the power and clout to say to Milosevic and his henchmen, we will not allow you to brutally oppress the people of Kosova, the ethnic Albanians in Kosova. They are entitled to all kinds of rights and freedoms that we treasure here in the United States.

What kind of life is it for people that have no hope of getting employed? What hope is it of people, what kind of life can they expect, if there are no political freedoms, if they cannot get a job, if they cannot teach in the Albanian language, if the schools are oppressed?

There have been peaceful demonstrations going on and going on, and these people have been clubbed and beaten brutally. We cannot allow this to happen. We cannot send a message and say that because things are a little better in Bosnia, now is the time to forget about Kosova.

Mr. Speaker, we must reimpose the sanctions, we must have a special envoy, and we must unequivocally call for freedom for the Albanian people in Kosova.

TAX CODE REFORM

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from South Dakota (Mr. Thune) is recognized for 5 minutes.

Mr. THUNE. Mr. Speaker, yesterday the President came out and criticized a piece of legislation of which I am a co-sponsor of that would call for sunseting the Tax Code in the year 2001. Frankly, I think when he came out and did that, he really did defend the indefensible.

We have a Tax Code in this country which has become an abomination for the people who have to comply with that law, from individuals, to families

to small businesses. Look at where we are today in terms of the volumes of information, the volumes of instructions, the volumes of actual forms of tax law that are out there, the laws and regulations, some 6,000 pages, 34.5 pounds. We spend in this country over 5 billion man-hours a year complying with the Tax Code. There are 480 different forms.

As I went through my tax return this year, I did it a couple of weeks ago, the thing that occurred to me is that the people of this country, even though we lowered taxes last summer in the balanced budget agreement, the people of this country have an even more difficult job this year of complying with the Tax Code than they did last year, because every time Congress touches the Tax Code, we make it more complicated.

I went through those forms. In the back of one particular form there is this elaborate computation and elaborate calculation in which it asks you if this is smaller than this or lesser than this but larger than this, multiply it by 15 percent and subtract it from here and keep going, and on and on and on.

We have a responsibility to the tax-paying people of this country to make the revenue system, the collection system, in this country fair, and to make it simple. So when we talk about eliminating the Tax Code and coming up with a new Tax Code for a new century, that ought to be a goal that all of us in this chamber share, and I would hope that the White House shares it as well.

When the President made his statement yesterday critical of this particular piece of legislation, it indicated he is willing to defend the status quo and willing to go along with what has been the program here for too many years in Washington, D.C.

I think that if we are going in fact to reform the Tax Code in this country, that it really starts with a couple of principles, and I think the first one has to do with the fact that if we are going to this year go about the process of writing a tax bill, that the first thing we ought to have is a principle that it ought to be broad-based.

So we have introduced legislation, I along with the gentlewoman from Washington (Ms. DUNN), that in fact would deliver tax relief to the extent we are able to do that this year in a way that is broad-based, in which all people benefit from a growing economy.

We have also introduced legislation that would further simplify, rather than complicate, the Tax Code. That is something, as I said, that is desperately needed. We need to move in that direction in the next century, so we can have a new Tax Code for a new century.

So having said that, and having noted that there is a lot of internal resistance in this particular city to changing the Tax Code, I take some consolation in the fact that the same resistance was there when it came to

welfare reform a few years back, and when it came to a balanced budget agreement.

People said all of these things could not be done. And what had to be done in order for Congress to get to that goal is to establish a deadline, to create a deadline out there, to say this is what we are going to do on this date.

The only way we can do that, with the Tax Code is to create a similar deadline, and that is to say to the people of this country that we are going to do away with the existing code and that we are going to start over, with a new Tax Code that makes sense to the people who have to pay the taxes in this country.

So as we pursue this legislation, sunseting the Internal Revenue Code in the year 2001, I think that it ought to be something that everybody in this body can support, because certainly the people in this country are willing to support that. We cannot continue to go on defending the status quo and allowing all the resistance to change that is in this Washington-based community to keep us from doing the right thing for the people of this country.

As I said earlier, as we move towards that goal, to the extent this year we are able to accomplish anything meaningful in terms of tax relief for the American public, that we ought to do it in a way, one, that is broad case based, and one that will further simplify and not complicate the Tax Code.

We have introduced legislation, the first piece of which would drop more people out of the higher 28 percent bracket into the lower 15 percent bracket. That is to say to the people of this country that we want to encourage you to work harder to improve your lot in life, to earn more. In saying that, we are not going to, as a matter of policy, take from you 28 cents of each additional dollar that you earn.

In fact, our legislation which raises the income threshold at which the 28 percent rate would apply actually drops 10 million filers in this country out of the higher 28 percent bracket and into the lower 15 percent bracket. In all, 29 million filers in America would benefit from this tax relief to the tune of about \$1,200 per filer. That is real relief for the people, the hard working taxpayers in this country.

Whether the issue is health care, child care, retirement or education, this enables the people of this country to make the decision in the fundamental way about what is the best way to meet those needs. They can take those dollars that they would save in the form of lower taxes and apply that toward child care needs, towards education needs, toward health care needs.

That is a matter of philosophy, something we very much agree with, and that is that the people of this country ought to be trusted to make that decision on their own, rather than having the bureaucracy in Washington direct targeted tax relief and say you are a winner or loser based upon whether or

not you behave in a certain way. That is the philosophy embodied in this tax relief bill.

The second bill is similar in that it raises the personal exemption for each filer in this country. To the extent you have additional dependents, it raises that exemption from \$2,700 to \$3,400, thereby reducing the taxable income to families in this country.

Again, it does it in an across-the-board way and moves us closer to the goal of simplification, so the ultimate goal of a new Tax Code for a new century can be met. I believe that, again, is ultimately where we ought to be heading.

So to the extent we do anything in the next couple of years as we have this debate about tax reform, to lower the tax burden on American people in this country, it ought to be with an eye toward the actual ultimate goal of a new Tax Code for a new century. I support the legislation of the gentleman from Oklahoma (Mr. LARGENT), who is on the floor, to sunset the existing tax code, and I look forward to working with him to see that that becomes the law of the land, irrespective of the footdragging that is happening on the other end of Pennsylvania Avenue.

TAX CODE TERMINATION ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Oklahoma (Mr. LARGENT) is recognized for 5 minutes.

Mr. LARGENT. Mr. Speaker, I would like to take a few minutes to address some of the comments and concerns that the President made yesterday at a speech when he was talking about the Tax Code Termination Act.

This is a bill that myself and the gentleman from New York (Mr. PAXON) have introduced in the House, H.R. 3097, that simply does this: It sunsets the current Tax Code in the year 2001, December 31. It establishes a date certain that we sunset the entire Tax Code with the exception of the payroll deduction taxes on Social Security and Medicare.

The President in his comment said that it would be irresponsible to sunset the Tax Code, that it would create an environment that would be uncertain and not predictable, and that it would have grave consequences on our economy.

Let me just say, Mr. Speaker, that what is irresponsible is to continue to leave intact the Tax Code as we know it today, a Tax Code that literally is punitive, confusing, con founding. Even the experts do not understand; even the people that are paid to administer the current Tax Code do not understand it.

Recent statistics show that the IRS, you call and ask a question about your individual tax return, 47 percent of the time the Internal Revenue Service gives you the wrong answer. The problem is when you go to court, they take you to Tax Court because you have submitted the wrong answer, you are

guilty, even though you got the wrong answer from the Internal Revenue Service.

The current code drains \$200 billion a year from the U.S. economy. That is how much it costs to file all individual and business tax returns in the United States, over \$200 billion.

5.3 billion hours it takes from American businesses and individual taxpayers to file their tax return, 5.3 billion hours consumed by trying to meet the Tax Code.

Let me just say I believe it is un-American and even immoral to have a Tax Code that punishes taxpayers, punishes businesses, and basically shouts at them, guilty, guilty, guilty. Not innocent. That is what our current Tax Code does.

Let me just throw up a couple of charts for illustration purposes to highlight the problem. This first chart shows the number of words first in the Declaration of Independence, 1,300 words in the Declaration of Independence, the words that define the moral vision of our national government, 1,300 words in the Declaration of Independence.

□ 1800

In the Bible, the holy Bible, the word of God, 773,000 words in the Bible. But take the IRS tax code and all of the case law that supports the tax code, 2.8 million words in the IRS tax code, and the case law to support the IRS tax code. That is wrong. We can do better.

The next chart, I think, highlights why we need to sunset the current tax code. Right here, what you see is two lines rising precipitously since 1964. The orange line you see is the words in the U.S. tax code. The actual code itself contains 800,000 words. From 1964 it quadrupled to 1993 from 200,000 to 800,000.

Members will notice that the number of lobbyists in Washington, D.C. also went from just over 10,000 to 70,000 in that same period of time. The beauty of the tax code Termination Act is this: that we have a national election for the next President in the year 2000. The tax code will be sunset 1 year after that election. So what we will end up having is, if the tax code Termination Act is passed, essentially a national referendum on replacing the tax code.

You have three candidates, A, B, C, from parties A, B, and C. You are a taxpayer and you go to hear them speak, or they are debating. The first question you are going to ask if this bill is passed, the tax code Termination Act, is, "Sir, if I vote for you for President, what will the tax code look like once you become President, 1 year after you take office?"

So we will have a national referendum on flat tax, national sales tax, the gentleman from Missouri (Mr. GEPHARDT's) modified flat tax, and every other variety therein. We will engage 265 million Americans in a debate at a national level on how we should replace the tax code, not the 70,000 lobbyists in Washington, D.C.

Mr. Speaker, I will finish by saying that we need to encourage all Members of the House and the Senate to cosponsor the tax code Termination Act and see the death to this tax code. It is not too soon and hopefully it is not too late.

PAYING HONOR TO THE PEACE CORPS AND ITS VOLUNTEERS ON ITS 37TH ANNIVERSARY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Connecticut (Mr. SHAYS) is recognized for 5 minutes.

Mr. SHAYS. Mr. Speaker, this is one of the first 5 minutes I have done in a very long time. I do so because I want to pay honor to the Peace Corps and to the volunteers who have served.

Today is the 37th anniversary of the founding of the Peace Corps by President Kennedy in 1961, as well as the first annual Peace Corps Day.

In my judgment, the Peace Corps is not a Democrat program, not a Republican program, it is a program that is bipartisan. It is a program that has served not only our country with distinction, but also the many countries that we serve. And speaking as a former Peace Corps volunteer, I know we also get so much out of this enriching, cross-cultural experience.

Mr. Speaker, the bottom line is, the Peace Corps has done an extraordinary job, through its volunteers, in bettering the lives of people throughout this world, from providing safe drinking water to helping new businesses start up, from dealing with health care issues to establishing agricultural programs and fishery programs. I also want to commend the tremendous number of volunteers who were teachers and taught in schools throughout the world.

I would like to, as well, pay my respects to the Peace Corps volunteers who happened to serve in Fiji, where I served from 1968 to 1970, who now have completed their task. We have been in Fiji for 30 years, and this past August we bid farewell to our years of service in that beautiful country. The Peace Corps has finished its responsibilities in Fiji.

On August 22, the Deputy Prime Minister and Minister for Education and Technology, Taufa Vakatale, addressed the Peace Corps volunteers who were there and thanked them for their service. Mark Gearan, the director of the Peace Corps, was there as well. I would like to just read a portion of her comments to the volunteers in the closing ceremonies in Fiji.

She said:

The Peace Corps volunteers gave the local people in a new insight into the English language, with the variety of accents, pronunciation and spelling; they gave a new perception of what the white people or Europeans are really like. We learned they are down-to-earth ordinary people—not a class above locals.

She goes on to say: