

place a new tax system. But what do we do in the interim, until that debate is completed, before we can make that happen, before we can begin putting in a fair, simple, friendly tax system? I think that is why our budget includes the \$800 billion of tax relief now. This is interim tax relief, but we have to make sure our residents, our workers, at least have some relief from the burden they are paying—again, the highest in the history of taxes.

For those taxpayers who are satisfied with the current system, I wish them the best of luck in preparing their taxes this year. For others, like the hundreds of Minnesotans who tell me they are tired of filling out the complex and endless tax forms, who tell me they do not think it is fair that the Government takes so much of their hard-earned dollars, I invite you to join me in rethinking our tax system. I think we can work together now to create a new and more fair way to fund the Federal Government, one that ultimately makes April 15 just another day, just another day of the year, and not this day that everybody dreads and hates and is now spending many hours, tonight, trying to figure out exactly what they owe in taxes.

Again, I do not know if 40 percent is a fair amount of income to pay to the Federal Government. I do a lot of town meetings, or talk with students. I always like to ask a question to start with: What do you think is a fair percentage of your income that should go to support government? We all need a good government. This is not about getting rid of the government. This is not getting rid of the Federal, State, or local governments. But what is an adequate amount of money to fund the Government, and what kind of services should we demand the Government provide with those tax dollars, not the waste and abuse that is in the system today. Today, if the system runs out of money, they just add more money to it, not look at where the abuse is, whether the money is being spent right. Are we overpaying for services we do not get?

This Government has never had to do what business has to do, and that is, look at how we can provide a service at the least possible cost. If they run out of money, they just want to raise taxes again, raise taxes again, raise taxes again.

When I ask this question at townhall meetings or at town meetings in high schools, of course some will say zero percent. That is not rational. But then we get into the basics, and it usually comes out, people say around 15, 20, maybe 25 percent of their income should go to support all levels of government—Federal, State, and local. But then you tell them they are spending, today, 40 percent of their income to support government.

So, for all of those who are filling out their taxes tonight or have time to take a look at your pay stubs, take a look at exactly how much you are

spending on taxes, and then you can figure in the sales tax, your property tax, all the other taxes that you pay, and just find out how much of your income is going to support government.

Again, for the average family in this country, they are spending more to support Uncle Sam than they are spending on the necessities; That is, food, clothing, shelter, and transportation, and even, in most cases, recreation combined. So the Government is taking a bigger bite out of their paycheck than their family is getting. I think it is time we look at this and find how we can reduce this and allow hard-working Americans to keep a little bit more of their money in their pockets rather than sending it to Washington.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative assistant proceeded to call the roll.

Mr. SPECTER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. SPECTER. I thank the Chair.

(The remarks of Mr. SPECTER pertaining to the introduction of S. 822 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. SPECTER. I thank the Chair and yield the floor.

Mr. COVERDELL addressed the Chair.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. COVERDELL. First, before the Senator from Pennsylvania gets away, I wish I had been able to hear all of his remarks. But it will be in the RECORD. It was very intriguing. I could not agree more with any concept that envisions simplicity, equity. I think a lot of taxpayers today think somebody else is getting a better deal, and there is a lot of cynicism as a result.

But with a proposal such as you are talking about, everybody knows what the rules of the road are. I think in addition to the many accomplishments that you are suggesting your proposal would achieve would be a confidence among the American people and a reduction in cynicism about somebody getting a benefit that somebody else does not, and that sort of thing. So I commend the Senator for his work.

Mr. SPECTER. Mr. President, I thank my distinguished colleague from Georgia for those very complimentary remarks. I wonder if it would be too presumptuous to list him as a cosponsor.

Mr. COVERDELL. It is not presumptuous to let me think about it.

Mr. SPECTER. Let the Record show the request has been made. I thank the Senator.

Mr. COVERDELL. Thank you very much, I say to the Senator.

#### COMMENDING SENATOR GRAMS

Mr. COVERDELL. Mr. President, I also commend Senator GRAMS, who was here earlier leading a conversation on the effects and burdens of taxes on the American people and acknowledging that, indeed, Americans are paying the highest taxes they have ever paid in their lives. It is time that the relief occur for workers and families and businesses. He is not here, but I do commend him for his effort.

As we come to the end of the day, I am going to deal with several unanimous consents that have been previously agreed to.

#### TAX DAY

Mr. BURNS. Mr. President. Today is April 15, Tax Day, and I would like to remind my colleagues how many Americans define this day.

On May 10, 1773, the British parliament authorized the East India Tea Company to export a half a million pounds of tea to the American colonies for the purpose of selling it without imposing upon the company the usual duties and tariffs. It was their intention to try to save the corrupt and mismanaged company from bankruptcy. The effect was that the company could undersell any other tea available in the colonies, including smuggled tea. The disruption to American commerce was unacceptable to many, including Sam Adams of Boston.

On November 27, 1773, three ships loaded with such tea landed at Boston and were prevented from unloading their cargo. Fearing that the tea would be seized for failure to pay customs duties, and eventually become available for sale, Adams and the Boston Whigs arranged a solution. On the night of December 16, 1773, a group of colonists, disguised as Mohawk Indians, snuck aboard the ships and dumped 342 chests of tea into Boston Harbor.

The King's response was the passing of the Intolerable Acts which precipitated the forming of the First Continental Congress to consider united resistance. As we all know, this was the beginning of what is today the longest standing Democracy in the history of civilization.

It is important to reflect on the actions taken on that day in that harbor. It is also important to recognize today is not very different from that historic day. Generally speaking, governments are short-lived and short-sighted. It is the responsibility of Congress to represent the wishes of the people. It is the responsibility of Congress to ensure the people are not abused by the federal government. Acts of arrogance will not be tolerated. Acts of aggression will be punished.

It has long been instilled in our land to criticize the Internal Revenue Service. Last year, Congress had the opportunity to address many of these criticisms. But I need to ask the question—Is the IRS listening?