

To me this is part of the minority mentality. I think that the idea of establishing supermajorities is something that, again, James Madison spent a lot of time anguishing over; and we do have supermajorities for a couple of things that are very important: overriding a Presidential veto, dealing with a constitutional amendment. A supermajority is required to do those. I believe that we should limit supermajorities to that.

Madam Speaker, I support moving ahead with this debate. I will be voting in favor of the rule when we consider it in just a few minutes. But when it comes to a vote on this measure, I will continue to fight hard to reduce the tax burden on working Americans. But I will also continue to fight hard to support the U.S. Constitution as those very, very inspired framers envisaged it. I will, therefore, be voting against this measure when it comes to a vote.

Mr. FROST. Madam Speaker, I yield myself such time as I may consume.

I congratulate the chairman of the Committee on Rules for his fine statement. We are in agreement that the majority should rule in this country, not two-thirds.

Madam Speaker, I oppose this constitutional amendment for the same reason that the chairman of the Committee on Rules will oppose it. We should never be fearful of the majority.

Madam Speaker, I yield back the balance of my time.

Mr. SESSIONS. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I think the words which have been spoken today are very true; and I, too, am not afraid of the majority. I am not afraid of what we do. I am not afraid of how we act. I am not afraid of the ideas that we present forward.

But just as we began talking about a balanced budget years ago, and the need for a balanced budget and the need for us to create fairness in our Tax Code and the need for us to talk about returning power from Washington back to people, is all predicated on a balance, a desire of the people to have balance. So we will have this debate every year until we get it done. We will continue to provide a view and a vision that if America and Members of Congress who come up talk about a balance, that is we balance out, that we believe that people should be more powerful than government, that we believe that people who get up and go to work every day should have an equal right to keep their money against an intrusive Federal government, then that means that we will begin debating issues that decide how easy or how difficult it is to raise taxes.

Part of this debate also means that we have Members who have been here for a long time and some for a short time. One of the long-serving Members, the gentleman from Texas (Mr. HALL), from the Fourth District of Texas, he came to Washington also with a vision

and view that he respected the Constitution, but wants to make it more difficult based upon what he sees today.

But the debate goes on and the ideas will always be presented. Today, as our next speaker we are going to have a gentleman who is one of the newest Members of Congress. He came from a State where he recognized and saw where a balance and an opportunity to make it more difficult to raise taxes was important. He has listened to the debate for years and has become a leader in this endeavor as a message to America that we must make it more difficult to raise taxes.

Madam Speaker, I yield such time as he may consume to the gentleman from Texas (Mr. CULBERSON), who is the lead cosponsor of this bill.

Mr. CULBERSON. Madam Speaker, April 25, 2001, is a very important day demonstrating to every American taxpayer who is tired of paying higher taxes the immense importance and the tremendous achievements of the Republican Congress, the importance of having a Republican President in the White House.

I can testify from personal experience having served 14 years in the Texas legislature that the Democrat majority in the legislature did not even permit this important piece of legislation to come to the floor of the Texas House. It is only because of the Republican majority in Congress that today we stand within 10 years of paying off the national debt, that today we have passed through the House and the Senate a significant tax cut that all Americans will see in their paychecks retroactively, whereas the previous President increased taxes retroactively. A Republican President and a Republican Congress will cut our taxes retroactively, which we will see in our paychecks through our withholding. And the Republican Congress has brought forward today for the American people to see firsthand what we as Republicans hold near and dear as a core principle that the Congress should make as an absolute last resort tax increases. Tax increases should only be done as a last resort when it is absolutely necessary and all other options are exhausted.

Madam Speaker, that is the core principle at work behind this amendment, that a two-thirds supermajority would be required before the Congress could raise taxes. A two-thirds majority of the House, a two-thirds majority of the Senate. To me personally, I think it is a point of great pride that our distinguished chairman of the Committee on Rules, who has throughout his career opposed tax increases, has labored long and hard to control Federal spending and worked hard to allow individual Americans to keep more of their money that they earn in their own pocketbooks, to invest and spend as they see fit, the gentleman from California (Mr. DREIER) who respects and has such deep roots in the

history of this country and understands the Federalist Papers and the works of James Madison. I share his admiration of James Madison, Thomas Jefferson and the founders. It is a terrific day for the country that we can debate this important amendment honestly, all built around the core Republican principle that we share that taxes should only be raised as a last resort, and we are debating simply the mechanism, or the procedure, by which we would make it more difficult or help ensure that this Congress and future Congresses only looks to tax increases as a last resort.

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As the gentleman from Texas (Mr. SESSIONS) has pointed out, those States which have adopted two-thirds supermajority requirements have consistently seen an increase in economic growth, about 10 percent higher than those States that do not have tax limitation amendments. Job growth in those States that have the two-thirds supermajority requirement typically see job growth about 20 percent higher.

Above all, it is important for every American listening to this debate today to remember that it is the Republican Congress that has presented this idea to us, consistent with our core Republican philosophy that the power to tax is the power to destroy and should only be exercised as a last resort. This is consistent with everything we do in this Congress.

I am very proud to rise in support of the rule and of this amendment. I thank the gentleman from Texas (Mr. SESSIONS) for bringing it to us today.

Mr. SESSIONS. Madam Speaker, I inquire as to the time remaining.

The SPEAKER pro tempore (Mrs. BIGGERT). The gentleman from Texas (Mr. SESSIONS) has 15 seconds remaining. The gentleman from Texas (Mr. FROST) has yielded back his time.

Mr. SESSIONS. Madam Speaker, I yield myself such time as I may consume.

As a result of the gentleman from Texas (Mr. FROST) yielding back his time, it is intuitively obvious to me that I am out of time.

Madam Speaker, I ask for all Members to support this fair and open rule. This is a rule that is good for America and good for American taxpayers.

Madam Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

#### GENERAL LEAVE

Mr. SENSENBRENNER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous material on H.J. Res. 41.

The SPEAKER pro tempore (Mr. SIMPSON). Is there objection to the request of the gentleman from Wisconsin?

There was no objection.

#### TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. SENSENBRENNER. Mr. Speaker, pursuant to H. Res. 118, I call up the joint resolution (H.J. Res. 41) proposing an amendment to the Constitution of the United States with respect to tax limitations.

The Clerk read the title of the joint resolution.

The SPEAKER pro tempore. Pursuant to House Resolution 118, the joint resolution is considered read for amendment.

The text of House Joint Resolution 41 is as follows:

##### H. J. RES. 41

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission for ratification:*

##### “ARTICLE —

“SECTION 1. Any bill, resolution, or other legislative measure changing the internal revenue laws shall require for final adoption in each House the concurrence of two-thirds of the Members of that House voting and present, unless that bill, resolution, or other legislative measure is determined at the time of adoption, in a reasonable manner prescribed by law, not to increase the internal revenue by more than a de minimis amount. For the purposes of determining any increase in the internal revenue under this section, there shall be excluded any increase resulting from the lowering of an effective rate of any tax. On any vote for which the concurrence of two-thirds is required under this article, the yeas and nays of the Members of either House shall be entered on the Journal of that House.

“SECTION 2. The Congress may waive the requirements of this article when a declaration of war is in effect. The Congress may also waive this article when the United States is engaged in military conflict which causes an imminent and serious threat to national security and is so declared by a joint resolution, adopted by a majority of the whole number of each House, which becomes law. Any increase in the internal revenue enacted under such a waiver shall be effective for not longer than two years.”

The SPEAKER pro tempore. The gentleman from Wisconsin (Mr. SENSENBRENNER) and the gentleman from Michigan (Mr. CONYERS) each will control 60 minutes of debate on the joint resolution.

The Chair recognizes the gentleman from Wisconsin (Mr. SENSENBRENNER).

Mr. SENSENBRENNER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.J. Res. 41, the tax limitation amendment, which was introduced by the gentleman from Texas (Mr. SESSIONS) and

ordered reported by the Committee on Judiciary on April 4. This important legislation would amend the Constitution by requiring a two-thirds majority vote by Congress for any bill that increases the internal revenue by more than a de minimis amount.

The effect of this amendment would not preclude Congress from amending the internal revenue laws so long as the change in the law did not increase revenue by more than a de minimis amount. For example, a bill that both lowered and increased taxes, if it were revenue neutral would not be subject to the two-thirds requirement, nor would it would a bill intended to raise revenue by reducing taxes.

In addition, the two-thirds majority requirement would be waived when a declaration of war is in effect or when both Houses of Congress pass a resolution which becomes law stating that the United States is engaged in military conflict which causes an imminent and serious threat to national security.

Mr. Speaker, 15 States have adopted similar tax limitation amendments. According to statistics provided by the Bureau of Economic Analysis, these States have benefited from greater rates of increased employment, greater economic growth, decreased government spending, and decreased rates of tax growth.

Although similar amendments have been unsuccessfully considered by the House over the past few years, the need for tax reform has never been greater. According to the Congressional Budget Office, with the exception of 1942, the overall amount of individual income tax revenues is a higher percentage of our gross domestic product than any other time in our history.

The bottom line is the taxes today are too high. Federal, State, and local taxes consume about 40 percent of the income of the average family. That is more than the average family spends on food, clothing, and shelter combined.

As Congress debates meaningful tax relief for the American people, it is also important to recognize that Congress's voracious appetite for spending still endures. That is why I think it is more important than ever for this Congress to reconsider and support a measure that will make it more difficult for Congress to raise taxes in the future.

Inevitably, there will come a time when Congress wishes to spend more but will not have budget surpluses to rely upon. There will be many who will argue that, in order for Congress to spend more from here in Washington, D.C., we will need to take more from the hard-working citizens across our great Nation.

However, I believe this is the wrong approach, and there is another way to meet our Nation's priorities. That is by taking our bill and reducing wasteful spending, ferreting out fraud and eliminating ineffective programs. Raising

taxes should be a last-ditch option and should occur only after careful consideration with broad consensus.

Mr. Speaker, a constitutional amendment is a big step; but I believe our history of tax hikes illustrates that, in this case, it is necessary and an important step that will bring needed discipline to Congress and relief to America's people.

I urge the passage of this resolution.

Mr. Speaker, I reserve the balance of my time.

Mr. CONYERS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, to the ladies and gentlemen of the House, I want to begin by thanking the gentleman from Wisconsin (Mr. SENSENBRENNER), the chairman of the Committee on the Judiciary, for requesting that this measure pass through the committee of jurisdiction since this is a constitutional subject. In many years passed, that has not been the case. So we begin in a very important way on that point.

Now, I have to presume that the subject of a constitutional matter is being done seriously, that this is a serious discussion about amending the Constitution of the United States. If it is, then I think it is important, that for all of the Members that may not have the seniority that comes from being here for many years, that they understand that this is the sixth time that we have taken up this measure which has been soundly rejected on each prior occasion, not by the Senate, but by ourselves.

So every year, this exercise is one that is brought to the floor and that we have to deal with it in good faith and using up the time of the House of Representatives to determine whether we want to put a tax limitation constitutional amendment in the Constitution.

Now, the gentleman from California (Mr. DREIER), the chairman of the Committee on Rules, has coined a phrase that this proposal may be nothing more than elitism gone conservative; that this is a conservative elitist idea; that the Republicans, as a party, know better than the Founding Fathers and the people's will as reflected by the majority of the Congress. They have a better idea.

We go through this every year. But not even within our body do we find that there is a serious enough amount of support to move it to the other body where we think we could predict what would happen there as well.

So I oppose the amendment because it is bad for democratic procedure, but it is also horrific for tax policy. By requiring a two-thirds amendment, a majority to adopt certain legislation, we undercut the majority rule and diminish the vote of every single Member of the Congress.

Now, this matter was taken up when our Founders were together. The framers wisely rejected a rule requiring a supermajority for basic government functions. James Madison argued that, under a supermajority requirement,