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No. 42

## House of Representatives

The House met at 12:30 p.m. and was called to order by the Speaker pro tempore (Mr. CULBERSON).

### DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC,  
April 16, 2002.

I hereby appoint the Honorable JOHN ABNEY CULBERSON to act as Speaker pro tempore on this day.

J. DENNIS HASTERT,  
*Speaker of the House of Representatives.*

### MESSAGE FROM THE SENATE

A message from the Senate by Mr. Monahan, one of its clerks, announced that the Senate has passed a concurrent resolution of the following title in which the concurrence of the House is requested:

S. Con. Res. 101. Concurrent resolution extending birthday greetings and best wishes to Lionel Hampton on the occasion of his 94th birthday.

### MORNING HOUR DEBATES

The SPEAKER pro tempore. Pursuant to the order of the House of January 23, 2002, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning hour debates. The Chair will alternate recognition between the parties, with each party limited to not to exceed 30 minutes, and each Member, except the majority leader, the minority leader, or the minority whip, limited to not to exceed 5 minutes.

The Chair recognizes the gentleman from Florida (Mr. STEARNS) for 5 minutes.

### REFLECTING ON TAX DAY, APRIL 15

Mr. STEARNS. Mr. Speaker, this week we again come to view one of the things Americans dread most, that is, tax day. It is a dreaded and feared day, a day on which taxpayers all across the country are concentrating and reflecting on America's frustrating and complex system of taxation.

We in Congress should take time ourselves to reflect on our Nation's Tax Code and the problems it imposes upon the taxpayers of this country. April 15 serves as a stark reminder that my constituents, and, in fact, all Americans, have paid entirely too much in Federal taxes, more than food, clothing and shelter combined. The Federal tax burden is the highest since World War II.

Also Americans are paying taxes at the same time they are trying to pay off personal debt. Yes, we seem to forget that Americans have a debt to pay down as well. They have mortgages, auto loans, credit card debt, and school loans.

We have stated time and time again that Americans deserve tax relief; and with the assistance of President Bush, we have given them just that relief. We passed the Economic Growth and Tax Relief Reconciliation Act of 2001, providing the economy a much-needed boost with the rebate check provided to all American taxpayers. In addition, the bill decreases the marginal tax rate, reduces the marriage penalty, and eliminates the death tax. It increases the child adoption credits and the child tax credit. We also passed the Job Creation and Worker Assistance Act, providing for additional tax decreases.

As a result of our efforts, Mr. Speaker, according to the Tax Foundation, the average taxpayer will work 2 days less this year to pay off their total tax bill. The so-called Tax Freedom Day, April 27, represents an identifiable mark for Americans to gauge their

total tax burden. This serves as an example that we have made great strides reducing the Federal income tax burden on all American taxpayers.

However, there remains much to be done. The Federal tax burden continues to make up two-thirds of the total tax burden. Individual income taxes and payroll taxes are the primary culprits. We also face, Mr. Speaker, hidden taxes such as sales and excise tax on beverages. In fact, we are still paying a Federal telephone tax instituted during the Spanish-American War.

In addition, the taxpayer faces State and local taxes, which include property taxes, sales taxes and additional income taxes in most States. Wherever one turns, he can expect to pay a tax on something.

Finally, the taxpayer faces a cost of complying with our Tax Code. According to the Tax Foundation, in 2002 individuals, businesses, and nonprofit organizations will spend an estimated 5.8 billion hours complying with the Federal income tax code with an estimated compliance cost of over \$194 billion. This amounts to imposing a 20.4 cent tax compliance surcharge for every dollar the income tax system collects.

We have kept our promise, Mr. Speaker, in working with the President to give Americans the tax relief they need. Later this week we will have the opportunity to make that relief permanent. The Economic Growth and Tax Relief Reconciliation Act of 2001 unfortunately contained sunset provisions which would end the tax relief after 10 years. We will have the opportunity to correct this oversight and give Americans permanent tax relief.

In conclusion, in this country there are seven traits that really define who we are as Americans, cultural traits. One of those traits is we like reform. We are willing to change things. We are just not satisfied with the status quo in this country. We are always trying to improve.

This symbol represents the time of day during the House proceedings, e.g.,  1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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