Mr. ROSS changed his vote from ''nay'' to ''yea.''

So the motion to instruct was rejected.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. GOSS. Mr. Speaker, this afternoon I had to depart early for a previously scheduled meeting at the White House. As a result, I was not able to be present for rollcall votes 223 and 224. Had I been present, I would have voted ''yea'' on rollcall vote 223 and ''nay'' on rollcall vote 224. I request that this statement appear at the appropriate place in the RECORD.

The SPEAKER pro tempore (Mr. ISAKSON). Without objection, the Chair appoints the following conferees: Messrs. YOUNG of Florida, REGULA, LEWIS of California, ROGERS of Kentucky, SKEEN, WOLF, KOLBE, CALLAHAN, WALSH, TAYLOR of North Carolina, HOBSON, ISTOOK, BONILLA, KNOLLENBERG, OBEY, MURTHA, DICKS, SABO, HOYER, MOLLOHAN, Ms. KAPTUR, Mr. VISCLOSKY, Mrs. LOWEY, Mr. SERRANO, and Mr. OLVER.

There was no objection.

APPOINTMENT OF CONFEREES ON H.R. 4, SECURING AMERICA'S FUTURE ENERGY ACT OF 2001

The SPEAKER pro tempore. Without objection, the Chair appoints the following conferees:

From the Committee on Energy and Commerce, for consideration of the House bill and the Senate amendment, and modifications committed to conference: Messrs. TAUZIN, BILIRAKIS, BARTON of Texas, UPTON, STEARNS, GILLMOR, BURR of North Carolina, DINGELL, WAXMAN, MARKEY, BOUCHER, GORDON and RUSH.

From the Committee on Agriculture, for consideration of section 401 of the House bill and sections 265, 301, 604, 941–948, 950, 1103, 1221, 1311–1313 and 2008 of the Senate amendment, and modifications committed to conference: Messrs. COMBEST, LUCAS of Oklahoma and STENHOLM.

From the Committee on Armed Services, for consideration of sections 401 and 6305 of the House bill and sections 301, 501–507, 509, 513, 809, 821, 914, 920, 1401, 1407–1409, 1411, 1801, and 1803 of the Senate amendment, and modifications committed to conference: Messrs. STUMP, WELDON of Pennsylvania and SKELTON.

From the Committee on the Budget, for consideration of section 1013 of the Senate amendment, and modifications committed to conference: Messrs. NUSSLE, GUTKNECHT and MOORE.

From the Committee on Education and the Workforce, for consideration of section 134 of the House bill and sections 715, 774, 901, 903, 1505 and 1507 of the Senate amendment, and modifications committed to conference: Messrs. MCKEON, NORWOOD, and GEORGE MILLER of California.

From the Committee on Financial Services, for consideration of Division D of the House bill and sections 931–940 and 950 of the Senate amendment, and modifications committed to conference: Mr. OXLEY, Mrs. ROUKEMA and Mr. LAFALCE.

From the Committee on the Judiciary, for consideration of sections 206, 209, 253, 531–532, 708, 767, 783 and 1109 of the Senate amendment, and modifications committed to conference: Messrs. SENSENBRENNER, SMITH of Texas and CONYERS.

From the Committee on Resources, for consideration of sections 401, 2441–2451, 6001–6234, and 6301–6801 of the House bill and sections 201, 265, 272, 301, 401–407, 602–606, 609, 612, 705, 707, 712, 721, 1234, 1351–1352, 1704, and 1811 of the Senate amendment, and modifications committed to conference: Mr. HANSEN, Mrs. CUBIN and Mr. RAHALL.

Provided that Mr. GEORGE MILLER of California is appointed in lieu of Mr. RAHALL for consideration of sections 6501–6512 of the House bill, and modifications committed to conference.

From the Committee on Science, for consideration of sections 125, 152, 305–306, 801, Division B, Division E, and section 6512 of the House bill and sections 501–507, 509, 513–516, 770–772, 807–809, 814–816, 824, 832, 1001–1022, title XI, title XII, title XIII, title XIV, section 1502, 1504–1505, title XVI, and sections 1801–1805 of the Senate amendment, and modifications committed to conference: Messrs. BOEHLERT, BARTLETT of Maryland and HALL of Texas.

Provided that Mr. COSTELLO is appointed in lieu of Mr. HALL of Texas for consideration of Division E of the House bill, and modifications committed to conference.

Provided that Ms. WOOLSEY is appointed in lieu of Mr. HALL of Texas for consideration of sections 2001–2178 and 2201–2261 of Division B of the House bill, and modifications committed to conference.

From the Committee on Transportation and Infrastructure, for consideration of sections 121–126, 151, 152, 401, 701, 2101–2105, 2141–2144, 6104, 6507, and 6509 of the House bill and sections 102, 201, 205, 301, 701–783, 812, 814, 816, 823, 911–916, 918–920, 949, 1214, 1261–1262, and 1351–1352 of the Senate amendment, and modifications committed to conference: Messrs. YOUNG of Alaska, PETRI and OBERSTAR.

Provided that Mr. COSTELLO is appointed in lieu of Mr. OBERSTAR for consideration of sections 121–126 of the House bill and sections 911–916 and 918–919 of the Senate amendment, and modifications committed to conference.

Provided that Mr. BORSKI is appointed in lieu of Mr. OBERSTAR, for consideration of sections 151, 2101–2105, and 2141–2144 of the House bill and sections 812, 814 and 816 of the Senate amendment, and modifications committed to conference.

Provided that Mr. DEFAZIO is appointed in lieu of Mr. OBERSTAR for consideration of section 401 of the House bill and sections 201, 205, 301, 1262 and 1351–1352 of the Senate amendment, and modifications committed to conference.

From the Committee on Ways and Means for consideration of Division C of the House bill and Division H and I of the Senate amendment, and modifications committed to conference: Messrs. THOMAS, MCCRERY and RANGEL.

For consideration of the House bill and Senate amendment, and modifications committed to conference: Mr. DELAY.

There was no objection.

PROPOSING A TAX LIMITATION AMENDMENT TO THE CONSTITUTION OF THE UNITED STATES

Mr. SESSIONS. Mr. Speaker, by the direction of the Committee on Rules, I call up House Resolution 439 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 439

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 96) proposing a tax limitation amendment to the Constitution of the United States. The joint resolution shall be considered as read for amendment. The previous question shall be considered as ordered on the joint resolution and any amendment thereto to final passage without intervening motion except: (1) two hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) an amendment in the nature of a substitute printed in the Congressional Record pursuant to clause 8 of rule XVIII, if offered by the Minority Leader or his designee, which shall be considered as read and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Texas (Mr. SESSIONS) is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for the purposes of debate only, I yield the customary 30 minutes to the gentleman from Texas (Mr. FROST), pending which I yield myself such time as I may consume. During consideration of this resolution, all time is yielded for purposes of debate only.

Mr. Speaker, House Resolution 439 provides for the consideration of H.J. Res. 96, proposing an amendment to the Constitution of the United States with respect to tax limitation.

The rule provides for 2 hours of debate in the House, equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary. The rule provides for one amendment in the nature of a substitute printed in the CONGRESSIONAL RECORD, if offered by the minority leader or his designee, which shall be considered as read and shall be separately debatable for 1 hour, equally divided and controlled by the proponent and opponent.

□ 1800

Finally, the rule provides for one motion to recommit with or without instructions.

Mr. Speaker, today the average American pays more in taxes than for food, clothing, shelter, or transportation combined. For too long, the tax burden imposed by the government has been going up, not down.

The Tax Limitation Amendment starts from this very simple premise: it should be harder, not easier for the government to raise taxes. Raising taxes should be an absolute last resort, not an easy, quick fix for excessive government spending.

I have observed with great interest the spirited debate surrounding our efforts to make portions of our President's tax cuts permanent. Last week, the House passed a bill that would permanently repeal the death tax. In the same manner, the House will later this week consider a bill that makes permanent relief from the marriage penalty tax.

Throughout these debates, it is apparent that there are those who would support repealing parts, if not all, of this historic tax bill. These individuals would prefer that married couples be penalized for entering into holy matrimony. They feel that the Grim Reaper and the tax collector should visit American families and farmers on the same day. They believe that the Federal Government makes better decisions than families about how best to spend their hard-earned money.

This line of reasoning is inconsistent with the fact that people all across this Nation overwhelmingly support tax reduction. I only wish that both bodies of Congress would reflect the sentiment clearly expressed by the American people. The people of this great Nation will not be fooled by those who would support a tax cut during an election season, only to work to repeal it the very next session of Congress.

Many Members have stood on this floor of this distinguished House extolling the virtues of lower taxation. Today they will have the opportunity to show their constituents exactly where they stand.

The annual floor consideration of the Tax Limitation Amendment gives us an opportunity to take a stand on the side of the American taxpayer. By enacting the Tax Limitation Amendment, we protect the taxpayer and pledge that we as a Congress will focus inward on cutting waste, fraud and abuse instead of immediately raiding the pockets of American taxpayers.

By requiring a supermajority to raise taxes, an incentive for government agencies would be created to eliminate waste and create efficiency, rather than simply turning to more deficit spending or increasing taxes.

Mr. Speaker, this legislation does recognize and make allowances for times of extenuating circumstances such as during a time of war, a national emergency, or when taxes may need to be raised.

The Tax Limitation Amendment would allow Congress to raise taxes in those circumstances; but in the meantime, it would prevent the intrusive and penalizing tax increases that have been enacted with recklessness to fund government expansion for the last few decades.

It is time the Federal Government joined the States and listened to the voices of Americans: it should be harder to raise taxes. Had this amendment been adopted sooner, the four largest tax increases since 1980, which occurred in 1982, 1983, 1990, and 1993, all would have failed. The tax increase in 1993 was the largest tax increase in American history, and it passed by just one vote. These tax increases today from 1993 total $666 billion, taken from the American taxpayer.

The bottom line of this debate, Mr. Speaker, and let us make no mistake about it. Those Members who support this amendment are here to support the hard-working taxpayers of America. Those Members who are opposed to it are here to defend the tax collectors of America. To me, it is really just that simple.

The Tax Limitation Amendment also allows for a simple majority vote to eliminate tax loopholes. The de minimis exemption would allow nearly all loopholes to be closed without the supermajority requirement.

Mr. Speaker, we will also hear that the government will be unable to function if a supermajority is required. We all hear this as Members, but I encourage Members to look at the States. Thirteen States have some sort of supermajority limitation in effect.

The millions of Americans living in these States have enjoyed slower growth in taxes, slower growth in government spending, faster growth in economies, and lower unemployment rates.

Today we can take one step closer to retaining liberty and ensuring future generations the freedom our Founding Fathers intended America to enjoy. This debate is about requiring a two-thirds vote to raise taxes, and it boils down to a debate about liberty and freedom for the American people.

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

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

Mr. Speaker, this is the seventh time in 7 years that the House has considered this same constitutional amendment. We appear to have some slower learners on the other side of the aisle. This is an amendment that would require a two-thirds majority to pass any provision that raises revenue for the government. The House has rejected it six times before, and I hope today will mark its seventh consecutive failure.

Before we get into a debate Members have heard before, I want to begin by putting it in context. Late last week the President finally agreed to make homeland security a Cabinet-level priority, something Democrats have been pushing for months, and called on Congress to get to work creating an entirely new structure. It is a huge job, one that raises a lot of questions and will take a lot of work.

Meanwhile, prescription drug prices are still sky high nearly 2 years after many Republicans got elected promising to do something about it; and still there is no credible Republican plan to help senior citizens who cannot afford their pharmaceutical bills. There is no question that the House has a tremendous amount of important work left to do this year, including all 13 appropriations bills, none of which has been considered yet.

Instead of addressing these and other important issues this week, Republican leaders are once again wasting the House's time on a gimmick they call the Tax Limitation Constitutional Amendment. We know it is a waste of time because, as I mentioned before, it has failed each of the previous six times the Republicans brought it to the floor: in 1996, in 1997, in 1998, in 1999, in 2000, and in 2001. And we know it is irresponsible because of what it does.

For instance, this amendment would make it nearly impossible to close any of the countless loopholes that shameless tax dodgers use to avoid paying their fair share. For example, right now the gentleman from Massachusetts (Mr. NEAL) and the gentleman from Connecticut (Mr. MALONEY) are trying to close the loophole that allows big corporations to flee overseas to avoid their tax obligations. This amendment would make it even harder to stop these tax evaders, which is probably what Republican leaders want anyway. After all, they have repeatedly blocked the Neal-Maloney bill in the Committee on Rules.

If that were not bad enough, this amendment would do serious harm to America's democratic system. The Founding Fathers designed our government around the principle of majority rule. Writing in ''The Federalist Papers,'' James Madison wisely argued against supermajorities like the one Republicans are advocating today, stating that, ''The fundamental principle of free government would be reversed. It would be no longer the majority that would rule: the power would be transferred to the minority.''

Make no mistake, this is exactly what this constitutional amendment would do. It would allow a relatively small minority, one-third plus one, to stop widely supported, meaningful legislation.

Mr. Speaker, right now we are in a global war to protect the American way of life, and Republican leaders are trying to undermine our democratic system of majority rule here in the House of Representatives. I urge my colleagues to defeat this misguided constitutional amendment and preserve majority rule in the United States of America and allow the House to get on with the real business before it.

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

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

Mr. Speaker, there has been a lot said about how we are doing this for the seventh time. I understand that the gentleman from Texas is simply opposed to the concept of making it more difficult to raise taxes. That is what this is all about. The gentleman has stated his point very clearly. I would also like to point out that it was conservatives and Republicans in this House who made sure that the idea of a balanced budget was talked about for many, many, many years, and tried many different ways. We did not grow weary. We knew it was the right thing to do; and despite the onslaught of Members voting against it, we kept going. I am sure we did it more than seven times, but the American people understood what it meant.

I did not know this until today, Mr. Speaker, but the 27th amendment to the Constitution was proposed on September 25, 1789. It was declared to have been ratified by the legislatures of 39 of 50 States dated May 18, 1992. What was this? This was known as the Madison amendment. This was the Madison amendment to the Constitution, which I think made sense, and I am sure it took a long time, as we have heard. And what that was all about was to say Members of Congress could not get a pay raise during the term in which they are serving. They have to wait another term.

Our Constitution is a wonderful document, but occasionally we run into some things that need to be perfected. We are about a perfecting amendment today, and I am proud of what we are doing.

Mr. Speaker, I yield 4 minutes to the gentleman from Indiana (Mr. PENCE), a member of the Committee on the Judiciary.

Mr. PENCE. Mr. Speaker, I thank the gentleman for his outstanding leadership on the Tax Limitation Amendment.

Mr. Speaker, I am new to this institution; but with regard to the notion that taxes are not yet high enough, it is going to be ever my ambition, whether I serve here for 5 more years, 5 more days, or 5 more decades, to always be a slow learner on that issue.

The truth is that the people of Indiana that I represent overwhelmingly believe two things: taxes are too high, and government spends too much. I believe that the argument for the Tax Limitation Constitutional Amendment is drawn from the remarks of the gentleman from Texas (Mr. FROST). He alluded to two issues that Congress will take up this year, one of which is already accounted for in the budget that we adopted, a prescription drug benefit for which there is a Republican plan that will be brought to this floor this month. But also the gentleman alluded to the President's call for the establishment of the first Cabinet agency since the 1970s, the Department of Homeland Security. The day it opens, it will be the third largest Cabinet agency in the executive branch, $39 billion as the President has outlined it.

Now, there are those of us on this side of the aisle who see the President as calling for us to reorganize the government. But one can infer from the implications of the gentleman from Texas (Mr. FROST) that there may well be an intention to grow government in the wake of this national emergency, as has been the practice that history teaches in the wake of many crises in our Nation.

It is precisely at a time like this when America is reeling from a national emergency and preparing to grow the executive branch, when this Congress is preparing to respond to the needs of hurting seniors, that there needs to be a break on the system, Mr. Speaker. A break on the system that says that we demand what the American people demand, and that is that we go to our pocketbooks first, that we tighten our belts in this institution before we go to the American people. Tax increases must be a last resort, and a supermajority is designed to make it be just that.

□ 1815

Does that, as the gentleman suggests, undermine our democratic system? If that is the case, then our rules for a supermajority about amending the Constitution apparently undermines our democratic system. Or the requirement of a supermajority to impeach a President undermines our system. Or ratifying international treaties by a supermajority. The practice is a part of our democratic system and it is a much needful part as these days of emergency beckon us perhaps to an era of larger government beyond what our children could possibly imagine.

States that have passed tax limitation amendments, those laboratories of democracy, Mr. Speaker, they ought to be teachers to us today. The States that have passed amendments like the TLA have shown greater economic growth, better job creation and have raised taxes less than half the time than States without tax limitation amendments. Chief Justice John Marshall said in the landmark McCulloch v. Maryland Supreme Court case, ''The power to tax involves the power to destroy.''

The American people believe in their hearts, an overwhelming majority, in that simple principle, if you owe taxes, pay taxes, but they only want this Congress to ask them to pay more taxes as an absolute last resort. That is a last resort accommodated by the tax limitation constitutional amendment.

Mr. FROST. Mr. Speaker, I yield myself 1 minute. Mr. Speaker, it is hard to understand why the Members on the other side of the aisle are so antagonistic to democracy. There is not a single matter that comes before this House of Representatives on a regular basis that requires a supermajority. Everything is done by majority vote in the House of Representatives. True, in the United States Senate there are some limited chances to use a supermajority. Ratification of treaties, a very limited exception. But everything that comes before the people's House requires a majority, not a supermajority.

Why do they fear the will of the majority? It is very difficult to understand. Once again, I would point out this has been defeated six times. They are very slow learners, indeed.

Mr. Speaker, I yield 4 minutes to the gentleman from Texas (Mr. DOGGETT).

Mr. DOGGETT. Mr. Speaker, I thank the gentleman for yielding me this time. If you think that our current Tax Code is just right, that it is fair, that it is equitable to everyone, including the most powerful corporations in this country, that all are being treated fairly and are paying their fair share, and that there are not any lobbyists here in Washington that manage to get special loopholes written into the Tax Code so that they can shift the cost of our national security to you instead of paying their fair share, then the proposal that is up tonight is just right for you. The purpose of this proposal is not tax relief, but to freeze, with constitutional protection, all of the various loopholes and preferences and backdoor arrangements that plague our tax system. The provisions that make our Tax Code more complex and more inequitable so that some are not paying their fair share and those folks that are out there working hard for a living, working with small businesses and farms and ranches around this country, they are having sometimes to pay more than their fair share to make up for those who escape through the loopholes.

And so what do we have here? We have a provision that if we attempt to close one of those loopholes, that it will take not a majority, it will take two-thirds of this House. If we could easily get a majority to clean up all the special interest provisions in this Tax Code, it would have been done a long time ago. But Republicans are not satisfied to have a mere majority required. They insist on requiring two-thirds of this body having the courage to stand up to the special interests that riddle our Tax Code with all these special preferences. That will never happen.

So many of our Republican colleagues are a little like Will Rogers: they have never met a tax loophole that they did not like. And so what we really have is a measure here that ought to be called the ''tax loophole preservation'' amendment, because that is exactly what it is.

My good friend from Texas (Mr. SESSIONS) says, not to worry, we have a ''de minimis'' provision in this amendment that will permit repeal of tax loopholes and preferences. But the ''de minimis'' provision is one of the most

defective features of this entirely defective amendment. No one knows what ''de minimis'' really means. The tax loophole problem, the abusive corporate tax shelter problem, is not minor, not de minimis. Some have estimated the cost is as much as $10 billion a year. I think that is pretty significant.

The gentleman from Massachusetts (Mr. NEAL) will speak shortly. Some of us share his concern with Stanley Works or, as one of my friends in Austin says, they really ought to be called Stanley Flees. That corporation and others, we have gotten to a point with abusive tax shelters that is so bad that they have the audacity to flee this country, get a mailbox in someplace like Bermuda, misuse our tax treaties and set up a new Bermuda Triangle out to the Barbados. Refusing to pay their fair share of taxes, they shift burden to people in this country that are willing to make a sacrifice after September 11, that feel we have some responsibility to work together as a country and pay our fair share. We will be freezing into law those special provisions if this amendment were adopted.

And, of course, there is the fiscal responsibility concern. That is why a group like the bipartisan, nonpartisan Concord Coalition has come out so strongly today against this proposal, noting that it ''defies all notions of fiscal responsibility.'' This is a group that has worked so hard to get us a balanced budget and now sees balances so quickly eluding us in a sea of red ink. This amendment would only make our budget situation worse.

Everyone who wants to see our tax system improved, who wants to see more equity and fewer accountants necessary to file a tax return on April 15, less complexity and more simplicity in our system, all of us who want real change, need to vote against this amendment.

Mr. SESSIONS. Mr. Speaker, I yield 2 minutes to the gentleman from Wisconsin (Mr. SENSENBRENNER), the chairman of the Committee on the Judiciary.

Mr. SENSENBRENNER. Mr. Speaker, once again the gentleman from Texas (Mr. DOGGETT) is wrong. Had he read the amendment that is being proposed, revenue-neutral legislation which raise taxes here and lower taxes there in an equal amount do not require a two-thirds vote. They can be passed by a majority vote. So if the gentleman from Texas wanted to close all of these loopholes that he was talking about, maybe including some that benefit the oil industry, then perhaps enough money could be raised to repeal the marriage tax penalty or to provide further relief on the death tax to small business owners and farmers. As long as he wants to give a tax break for the money that he raises on closing the loopholes, then it is a majority. But if he wants to stick the American public with a tax increase and not give a tax break, then it requires a two-thirds vote.

So all I am saying is that if the gentleman from Texas really wants to be generous with the taxpayers because of his very sincere opposition to loopholes, tell us where you would lower taxes and then you would get a majority vote.

Mr. FROST. Mr. Speaker, I yield myself 30 seconds. I have been sitting over here trying to figure out why are these people so antagonistic to majority rule and it finally occurred to me. They are worried that they are not going to be in the majority after this election and they are going to be in the minority, and so they want minorities to be able to have a veto power over the will of the majority. It is very interesting.

Mr. Speaker, I yield 5 minutes to the gentleman from Tennessee (Mr. TANNER).

(Mr. TANNER asked and was given permission to revise and extend his remarks.)

Mr. TANNER. Mr. Speaker, I went before the Committee on Rules last night and asked that rather than consider a constitutional amendment, which I do not favor normally, to restrict the raising of revenue, I thought it would be much better and more honest and forthright if we changed restricting the ability of the Congress to raise revenue to restrict it from borrowing money.

We owe $6 trillion collectively, every man, woman and child in this country, and we see that today as was the case yesterday, we continue to see the amount of borrowing go up. The problem is excessive spending and unbalanced budgets because Congress in the past has not had the will to either cut services to come in line with the existing revenue or to raise revenue to pay for the services that they deem to be in the public interest at that particular time.

The most insidious tax increase in the world is for us to continue to borrow money, because that requires us to pay interest. I hope every young person is listening to this, because what we are doing is saddling your generation with debt that we are unwilling to raise the money to pay for the services that we think we require today. That is what is going on. It has been going on, and this will do nothing to stop that. In fact, this will make it worse. Because if we have to do some things that were unforeseen last year when some of us voted for the tax bill when we did not know about 9/11 and if we have to do some things to spend money to protect the citizens of this country, the passage of this will restrict that ability to do so, number one. And, number two, what we are really doing is engaging in the politics of shifting responsibility, not accepting it. We are shifting to the Constitution something that it was not intended to do. But beyond that, I just feel so strongly that what we are doing is so wrong to the next generation by continuing to borrow money because we do not have the willpower to raise the money to pay for what we need today that we are enjoying the benefits of.

One could argue from now until kingdom come. The gentleman from Texas (Mr. STENHOLM) was the father of the balanced budget amendment. He worked on it for 14 years, I guess, before we got it up, and it was good and we passed it. Unfortunately, we have not been able to live up to it, but it is not because we are unwilling to do so, in many instances. It is because it is tough. It is tough to raise the money to spend $1 million a copy on a cruise missile, to build the aircraft carriers we need, to do the things we need in this country. That is not easy to do. But it is our responsibility to do it. Instead, we shift it to the next generation by saying, well, no, we are not going to raise taxes. As the gentleman said, we are not going to stick it to the American public today, to us. We are going to stick it to the kids. Kids are people, too, and the people that are going to pay the bills for what we have been doing are not here. They do not have a voice.

It is hard to raise taxes. Nobody comes here saying, ''I want to raise taxes. Send me to Washington.'' It is easy to say, I want to cut taxes. But yet I want to build the strongest military in the history of the world. But we are not going to ask you to pay anything for it. We are going to borrow the money and send it to the next generation.

The President sent us a budget down here that does not balance without using Social Security money for 10 years, for the next decade, and nobody has raised a voice to say, look, we owe $6 trillion. We are paying $1 billion a day in interest. You talk about taxes. If you want to make sure that all of us are overtaxed the rest of our lives, continue to borrow money and continue to pay $1 billion a day in interest and leave that to your children to pay. Just like we say we do not want to leave them a country where the air is so bad one has to wear a mask to ride a bicycle, and the water is so foul that fish cannot live in it and kids cannot swim in it, I do not want to leave them a country that is so burdened with debt that they are going to be paying over $1 billion a day in interest on the consumption we had while we were in charge and either would not pay for or did not have the fortitude to cut the programs that we did not think were necessary.

This is an ill-conceived constitutional amendment. If you are really serious about a constitutional amendment, put one in that says it takes a supermajority to borrow money. Then we will get down to the brass tacks of why we are here.

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

I appreciate the gentleman from Tennessee and his comments. You raise taxes, you increase spending. We know there are two sides to this equation. What the gentleman talked about that

he offered in the Committee on Rules last night was to balance the budget and not borrow any more money. But we have also got to make it more difficult to raise taxes. The fact of the matter is the last tax increase we had in 1993 that was retroactive, that reached back, the bottom line is they increased taxes to pay for more spending. That is what they did with it. They spent the money that they taxed on the American people. That is what the party did, and that is why we believe it ought to be more difficult to do that.

Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. BARTON) who is really the father of this fabulous tax limitation amendment, a gentleman who carried not only the ideas but also the legislation, a fabulous friend of Texas and a fabulous friend of the taxpayer.

(Mr. BARTON of Texas asked and was given permission to revise and extend his remarks and include extraneous material.)

□ 1830

Mr. BARTON of Texas. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, it is ironic that my good friend the gentleman from Texas (Mr. FROST) from the 24th District was talking about being afraid of the majority. This bill has passed with majorities every time it has come to the floor. My guess is later this evening when we vote on it, we are going to get over 200 Republicans to vote for it and somewhere between 30 and 40 Democrats. I wish we could get 90 Democrats and actually get the two-thirds vote, but because the Constitution says you have to have a supermajority to pass a tax increase, we have not been able to reach that hurdle.

I am okay with requiring a two-thirds vote to pass a constitutional amendment, because you need consensus in the country. As long as two-thirds of the House Democrats oppose this, it is not going to pass, even if we get 80 or 90 percent of the House Republicans. So the Constitution says to do important things you have got to show that you have got a super-consensus.

I also think that it is ironic that in the other body, which is controlled by the Democrats right now, it takes a supermajority to bring a bill to the floor. My good friend from the Committee on Rules knows this. If 41 Senators do not want a bill to come to the floor in the other body, it will not come to the floor. It takes a supermajority in the other body to invoke cloture. I think it should take a supermajority to raise taxes on the American people.

The Constitution as it was originally adopted had an absolute prohibition against income taxes, an absolute prohibition. In 1913 the Supreme Court said income taxes are constitutional. In 1914 President Woodrow Wilson passed a temporary income tax bill. The tax burden on the average taxpayer has gone up 4,000 percent since 1914; 4,000 percent.

Those of us that support this amendment say it is now about time to give the taxpayers a break, to require a supermajority two-thirds vote to raise taxes.

Mr. Speaker, the Tax Limitation Amendment has 150 cosponsors and is supported by over three dozen pro-taxpayer, pro-growth, and small business organizations.

I am proud to be an original cosponsor of H.J. Res. 96, the Tax Limitation Amendment, which would require a two-thirds supermajority requirement for net tax increases. I have long been a firm proponent of tax limitation since my arrival in Congress in 1985. The American Taxpayers deserve the right to know that Members of congress will not spend their money needlessly or without a strong consensus. One vote is simply not enough.

I strongly believe it must be more difficult for Congress to raise taxes. That is the primary purpose behind this amendment. In fact, taxes are higher now than they have ever been and federal revenues are growing at an alarming rate. Individual income taxes are higher now than ever before. By raising the bar on tax increases, we place the focus where it should be—on cutting wasteful spending.

There has long been in our political system a bias toward raising taxes. Spending benefits are targeted at specific groups. These special interests successfully lobby Congress and the President for more spending. Taxes, on the other hand, are spread among millions of people. Taxpayers usually cannot come together as effectively as a special interest group with a specific appropriation to defend. As Congress seeks fiscal responsibility and spending remains high, the built-in pressure forces Congress towards more taxes. The supermajority provision balances this pressure.

The Tax Limitation Amendment will provide flexibility to Members who want to honestly adjust the tax code without raising taxes. The language of the Amendment subjects net tax increases to the supermajority requirement. Any bill that would increase some taxes, but also reduce others by a larger amount, could still pass with a simple majority. Also, any fundamental tax reform which would have the overall effect of lower taxes could still pass with a simple majority. The Tax Limitation Amendment will keep the current tax code from getting much worse and will lock into place any new system which may replace it.

The amendment does not require a two-thirds vote for every tax increase in any bill. Individual provisions of bills which increase internal revenues are not along subject to the two-thirds requirements. Any entire bill which overall would increase the internal revenues beyond the de minimis amount is subject to the two-thirds requirement. As a result, Congress could pass by a simple majority a bill which does have provisions increasing the internal revenue, yet on the whole does not have an increase beyond the de minimis amount.

The Tax Limitation Amendment is intended to make major tax increases more difficult. It is not intended to stop all tax legislation. Most legislation making corrections or small changes to the tax code are structured to be slightly revenue positive, at least in some years, because it is very difficult to make a bill be exactly revenue neutral in all the relevant time periods. Since bills which are a net revenue loss are subject to complicated budget process rules, the Tax Limitation Amendment allows these and other small increases to pass with a simple majority.

Opponents of the Tax Limitation Amendment argue that we are trying to protect tax loopholes; however, the truth is that the de minimis exemption would allow nearly all loopholes to be closed without the super majority requirement. Most loophole closing would not produce enough revenue to surpass the ''de minimis'' test, and, therefore, could be passed with the current simple majority. Only the combining of several major loopholes would exceed the ''de minimis'' amount and require the two-thirds vote.

Experience in the states proves tax limitation works. The millions of Americans living in states who have tax limitation in their state constitutions know they are better off. These people have slower growth in taxes, slower growth in spending, faster growing economics, and more shrinking unemployment rate.

Taxpayers would enjoy the same type of benefits and protection on their Federal returns if the Tax Limitation Amendment is adopted on a national scale. With supermajority requirements for tax increases, American taxpayers would see fewer and smaller growth in taxes and spending, and a stronger economy and employment base.

In fact, the American taxpayers would be taxed billions of dollars less if tax limitation had been in effect during the last five major tax increases. Four of those five bills passed with less than a two-thirds supermajority. The 1993 tax increase, the largest in history, passed by one vote. In order to achieve a supermajority, that tax increase would have had to be much lower to even have a chance of passing.

Any tax increase that passes with a two-thirds vote in each chamber of Congress will have greater support among the American people than an increase that is passed by the slimmest of margins. Such a consensus should be required from both Congress and the American people before we start increasing tax bills again. That is why I am here—to make future tax increases more difficult.

April 15 has become known in this country not for the warm weather that usually accompanies it, but for the ''Tax Man'' who on this day reaches into the pockets of the American taxpayer to take too much of their hard earned money. Americans are frustrated with the size of their individual tax bills and the effect that the collective tax burden has on the economy, their businesses, and their lives. The American people want to know that Congress is trying to help them. Making future tax increases more difficult is the perfect response. It is time to stand up for the American Taxpayer. It is time to pass the Tax Limitation Amendment.

Mr. FROST. Mr. Speaker, I yield 3 minutes to the gentleman from Massachusetts (Mr. NEAL).

(Mr. NEAL of Massachusetts asked and was given permission to revise and extend his remarks.)

Mr. NEAL of Massachusetts. Mr. Speaker, for the seventh time since Republicans assumed the helm of this institution, we are taking up a constitutional amendment on tax increases. If I

said it once, I have said it 10 times, or at least seven times; this is the wrong amendment. Why do we not channel our energies into simply balancing the budget? That is the responsible position to take. Do you know what? We could pass a balanced budget here without any difficulty whatsoever. The country would be better off.

Let us talk about the ''gimmickry of the week'' that we witness here time and again. Remember not long ago when we had a balanced budget amendment to the Constitution that they were all hollering about on the other side? Well, it strikes me as being odd that we were able to balance the budget without disturbing the Constitution.

Why we are back to deficit spending in large measure is because of the tax cut. That is why we are here today. The President has proposed $48 billion more for defense. He is going to get much of what he wants. He has proposed $38 billion for homeland security. He certainly is going to get much of what he wants. In this institution our response is, ''Let us cut taxes, the estate tax. Let us move to an artificial gimmick on raising taxes in this institution.''

Well, let us say very easily today that perhaps the Director of the Budget had it right. He now says, a presidential employee, by the way, that moving the government back into balance by 2005 ''is very iffy. We know what the models that we have been using are telling us, but they are very obsolete.''

What a difference a year makes, Mr. Speaker. It seems the much-touted $1 trillion tax cut that was based on glowing predictions about endless government surpluses now apparently has vanished, while the House leadership and the President's Budget Director wobble on the burden of controlling spending.

I am going to suggest tonight a great opportunity: Have every Member who submits a request to the Committee on Appropriations publish the letter. Let us have the Committee on Appropriations publish the letters. Let us find out who asks for the most money in spending, put it in front of the public for an opportunity to examine it, and then let us have the debate about spending.

The same people that march to the well hollering about taxes all the time, they load up the requests of the appropriators. They are the ones that help to drive spending. They make the demands on the appropriators. Let us publish those letters, and not put the appropriators on the spot the way we do here time and again.

This type of amendment is not only futile, it is dangerous. If this amendment were to pass and get enacted, it would make legislation such as legislation I proposed on those companies that are running off to Bermuda much harder to pass. A Member said not long ago that the American people do not object to paying their taxes fairly. Why is it they will not give us a vote here on those companies that are running off to Bermuda in this aura of patriotism that the American people are experiencing because they do not want to pay their share?

Will Rogers did say it right. He said this country has come to feel the same when Congress is in session as when a baby gets hold of a sledge hammer. Oppose this dangerous gimmick.

Mr. SESSIONS. Mr. Speaker, I yield 4 minutes to the gentleman from Michigan (Mr. SMITH).

Mr. SMITH of Michigan. Mr. Speaker, I thank the gentleman from Texas for yielding me time.

Mr. Speaker, I think the question is, when are taxes too high? We have a system in the United States that has made us successful, I think, based on the fact that those that work hard, that save, that learn, that try, that invest, end up better off than those that do not. So when, at what point, are taxes so high that it loses some of the free enterprise motivation that has made us so successful in this country?

We are now faced with a dilemma. How can any free nation survive when a majority of its citizens now dependent on government services for so much no longer have the incentive to restrain the growth in government and the growth in taxes? Today the majority of Americans can vote themselves more generous government benefits at little or no cost to themselves, and, as a result, they have little incentive to restrain the growth in taxes.

So I think the question one has to ask is, somehow we have to somehow, someplace, come to grips with, at what point do we lose that motivation that has made us great in the first place, and, with our redistribution of wealth, discourage the kind of effort of so many people that are trying to work a little harder and learn a little more and save a little more and invest a little more?

Listen to this: 50 percent of Americans now pay less than 4 percent of the total individual income taxes, while the top 5 percent pay most of the individual income taxes. At the same time, the folks who are paying the least for government are receiving the most benefits. Americans who receive nearly half of the Federal benefits pay only 1 percent of the income taxes. Many of those beneficiaries are poor, but an increasing amount are middle class and wealthier citizens.

So what is the restraint, when most of the population is going to benefit from higher taxes? It seems to me part of that restraint that we should consider to keep the motivation that has made us great in the first place is having a supermajority to increase taxes.

The gentleman from Texas earlier said, let us have a supermajority for increasing the debt limit. I agree on that, too. Let us not hoodwink the American people with increasing the debt so that we can spend more money.

It is not the tax cut that has resulted in this deficit spending. Let me give you one example. In 1998, we said we promised a balanced budget in 2002 based on a prediction of revenues that have ended up this year, even with the tax cut, $120 billion more than we projected in 1998. So our revenues are higher than we projected. We are still in deficit spending, and that is because we have dramatically increased spending, even over and above what the war on terrorism has cost us.

Let me just conclude by saying our founders created a system where taxes are the price for government benefits and services. The idea is that voters would restrain the growth and expansion of government because of the personal costs to themselves in taxes.

If we are going to keep the motivation that made our system great in this free enterprise system, then there has to be a supper-effort on the part of this Congress and presidents of the United States to restrain the growth in borrowing and restrain the growth in taxes.

Mr. FROST. Mr. Speaker, I yield 5 minutes to the gentlewoman from Texas (Ms. JACKSON-LEE).

(Ms. JACKSON-LEE of Texas asked and was given permission to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, with the greatest amount of humility and a desire to be genteel in this very gentle place, I would offer to say to you, Mr. Speaker, that I am disappointed and saddened that my colleagues and friends would cause us to engage in a frivolous discussion, almost a hoax on the American people.

This debate is irrelevant and unnecessary. Let me share with you the reason why. First of all, as many of my colleagues have already said, this amendment has been brought to the floor some six times and defeated. A constitutional amendment requires approval by two-thirds of both Houses and three-quarters of the State legislatures of the United States of America. In the very legislation that is written, it provides a waiver. The waiver acknowledges that when there is a declaration of war in effect, the Congress may waive this article.

Now, whether or not there has been a specific declaration of war, the President has repeatedly said this Nation is at war. Having just come back from Afghanistan, I can tell the Nation that we are spending $1 billion a month fighting terrorism in Afghanistan. And yet my friends want to bring a frivolous amendment to the floor talking about a two-thirds amendment dealing with increase to the revenue.

Let me tell you what the Founding Fathers thought about that when they gathered some 200 years-plus ago, excited about a new Nation, excited about democracy, excited about a Constitution that would reflect a democracy. James Madison argued that under the supermajority requirement, the

fundamental principles of free government would be reversed. It would no longer be the majority that would rule. The power would be transferred to the minority.

That is what my friends are asking us, to in fact give a one-third minority the right to control the whims, the desires and the needs of the American people.

Just a year ago this Nation had $5.6 trillion in surplus. Now, with an enormous, unnecessary tax cut, fostered and run through by the Republicans, we have almost zero. Out of that zero we must pay for the war against terrorism, we must provide protection to the people of the United States as it relates to homeland security. We must give our first responders the kind of dollars that are necessary to ensure the protection of the American people.

We were tragically, tragically hurt by the serious attack on the United States of September 11. New York in its tragedy and in its mourning looked to the Federal Government to provide the resources. I am sorry to say that I do not believe New York has even received the full $40 million that we have promised them. People are still hurting and people still mourning, but yet we have this amendment that is ridiculous inasmuch as it has never passed and we are asking for this Congress to stand here and debate something that will not pass.

But, more importantly, it makes no sense. I wonder whether any of the appropriators are on this particular amendment? Why? Because they realize what they are facing behind their closed doors trying to fund the needs of the American people. They realize we have no prescription drug benefit, as I previously said. They realize we have the danger of going into Social Security and Medicare.

Mr. Speaker, let me tell you, in 1993, this Congress did a most courageous thing. It was my colleagues in the Democratic party that cast a vote that provided us with the most prosperous years we could have ever had; $5.6 trillion in surplus, the ability for the economy to be generating jobs. Now, in my own community of Houston in the State of Texas, we have over 5-plus percentage of unemployment. We have people who are unemployed. That means that we need unemployment insurance. We have airlines who are teetering. We need transportation security resources. The borders need to be secured.

Mr. Speaker, why are we giving this hoax on the American people? And, most importantly, most importantly, if I can again refer you to the Founding Fathers. For those of us who cherish the Constitution and who understand the Bill of Rights, Mr. Speaker, this is, again, a hoax. Two-thirds, which then allows the American people to be diminished, if you will, by a one-third minority controlling the majority.

Let me say this, Mr. Speaker, as well. In this legislation, this proposed amendment, there is some language that says that there is an exemption, a waiver; that if this increase to the Internal Revenue system or stream of money is de minimis, then it is okay.

□ 1845

Well, I know when we are sitting around as families around the kitchen table, there is a question about what is de minimis. What is de minimis? Will we be in a protractive, legal litigation in Federal courts trying to understand what is de minimis to protect Social Security, de minimis to protect the Medicare system, de minimis to fight the war in Afghanistan, de minimis to be able to secure our borders, de minimis to be able to pay our military personnel or our veterans?

Mr. Speaker, I wish I did not have to come to the floor and argue against the value of what we do in this place; but, Mr. Speaker, this is a hoax, it is frivolous; and I hope my colleagues will vote it down as they have six times before.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume. The opportunity to be able to come to the well of this House and to speak is really a wonderful thing. It is an opportunity for people to express their views and visions, but we should remember that a majority of the Members have voted for this each of the six times that we voted on it, and today is another opportunity for us to seek that supermajority that it will require.

Mr. Speaker, I yield 2 minutes to the gentleman from Arizona (Mr. FLAKE), a member of the Committee on the Judiciary.

Mr. FLAKE. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, it has been said recently that this is a frivolous debate. Well, I would submit that there is no more important debate that we can debate here in the Congress. For those of us who believe in the principles of a limited government, economic freedom, individual responsibility, the question of how easy it should be to raise taxes is a very relevant debate to have every day that we have it.

Now, we have been told that the Founding Fathers would not approve this. Well, the Founding Fathers did not approve the Federal income tax. In fact, they expressly prohibited it. I would suggest that if the Founding Fathers were alive today and realized that 22 percent of the national income is now taken in taxes, they would applaud this move. They would applaud this move, because they realized that they believed in limited government, economic freedom, and individual responsibility.

If we look across the country today we see several States, nine in fact, that have such provisions. Arizona, the State that I come from, is one of them. Now, we recently had a huge deficit in Arizona and the States, unlike the Federal Government, are prohibited from carrying debts. So in Arizona, the debate has been this year on how are we going to bring spending in line with revenue. That is a debate that we ought to have every year in the Federal Government, because we run deficits. We can do that here; we should not be able to. That is why we need a balanced budget amendment as well.

But until we have one, we ought to make it more difficult to raise taxes. In Arizona, it has forced a debate that is healthy. There they have decided we are going to cut spending in this area and this area. There have been a few gimmicks, yes; but in large measure, they have actually done what we ought to be doing here. We ought to cut frivolous spending and take it from there.

So I commend the authors of this legislation, I support the rule, and I commend my colleagues for bringing it forward.

Mr. FROST. Mr. Speaker, I yield 5 minutes to the gentleman from Mississippi (Mr. TAYLOR).

Mr. TAYLOR of Mississippi. Mr. Speaker, I believe I am a cosponsor of that resolution, and I am going to vote for it. But what I object to is the continued reference on this House floor, the continued effort on the part of some Members of this body to deceive the American public into thinking that we are balancing our budget. I do not care if a Democrat said it or a Republican said it, or I do not care if Adam's house cat said it. We are not.

The fact of the matter is that the President submitted a budget that was passed by a Republican majority in the House and the Senate last summer when the Republicans still controlled both bodies, as they did for 7 years. For 6 of those 7 years, we had deficit spending. As a matter of fact, I find it strange that we have to address the tax problem, because taxes have been addressed four times in the past 20 years when, for 41 of the past 42 years, Congress has run a deficit.

So I am going to say this very slowly. The President just submitted the first $2 trillion budget. The Republican Congress passed it. The Republican Congress increased spending by 8 percent last year and decreased revenues by 16 percent. That equated to, and I am going to say this very slowly so that no one misses it, $232 billion. This is the month of March. Actually, the number is, and I do not have it in front of me, but it is on my Web site, because I memorized it. The deficit has increased by $363 billion. That is a thousand times a thousand times a thousand times 363 in the past 12 months. The debt is now over $6 trillion. This was just March. It is now over $6 trillion. Two weeks ago my Republican colleagues voted to raise the debt limit by $750 billion; that is a thousand times a thousand times a thousand times 750. That is not balancing the budget.

Mr. Speaker, my point is, we are bringing the wrong constitutional amendment to the House floor. We

have had but one vote in the past 7 years on a balanced budget amendment to the Constitution. We sent it to the Senate. It failed by one vote. If we are really concerned about the future of our country, and if we have some guilt about sticking our kids with our bills, which is what we are doing; none of my colleagues would go buy a car, a $40,000 Lexus and say, I have a 7-year-old, bill him when he grows up. None of my colleagues would go to the Realtor in their hometowns and say, I want the most expensive house in town and, by the way, I have a 4-year-old grandchild, stick them with the bill, plus interest. But it is precisely what you have been doing with this country; and, guys, I think you are missing the point.

My Republican colleagues have run the House for the past 7 years. The ''they'' you keep talking about that is raising spending is you. When you go to shave tomorrow morning, look in the mirror. You all did it.

I liked you all so much better when you said you were for a balanced budget amendment, and I like you so much less when you do not do it.

Pass a balanced budget amendment to the Constitution. We have found time to take care of nutrea eradication on the Eastern Shore of Maryland. We found time to take care of tigers and rhinoceroses. We have named every post office in the United States of America. We have found time for a debate for all sorts of things that really are not all that vital. But, Mr. Speaker, we cannot find time to bring a debate and have a vote on a balanced budget amendment to the Constitution in the almost 4 years you have been Speaker, because it gets in the way of your tax cuts.

Quit sticking my kids with your bills. Quit robbing the 1 trillion, 270 billion dollars that is already owed to the Social Security trust fund. I have memorized that one too. Quit robbing the $228 billion that you have stolen from the Medicare trust fund. Quit robbing the over $500 billion, a thousand times a thousand times a thousand times 500, that is owed to the Federal Employees Retirement System right now. There is not a penny in any of those accounts and, for God's sake, as you tell the troops how much you love them, quit stealing the $167 billion, and I memorized that one too, that you owe to the military retirees' trust fund. There is not a penny in any one of those accounts.

All you are concerned about is taxes when you ought to be concerned about fulfilling the promises we made to each and every American, because each and every American falls into those categories. Quit stealing from them; pass a balanced budget amendment to the United States Constitution.

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

I appreciate that what the gentleman is talking about is very important; but part of this equation that was not talked about was every single time that we have a new person that gets employed in this country, the Social Security trust fund shows a deficit, and every single time a person goes to work and draws a paycheck in this country, that shows as a deficit also. So by America working harder, with the old, antiquated Social Security system that we have, it all increases what is known as the debt of this country, because we do not save that money, we spend it. So what the gentleman has talked about is part of our own system which is creating the deficit, which is why we need to change it.

So whoever comes to work for the first time tomorrow and for whoever is drawing a paycheck today, simply by working, we are creating a debt, because it is a liability that this government has to pay for. But that should not imply that that is necessarily irresponsible. It is the system that we have. Yes, it is Republicans and some Democrats that have suggested that we change that too. But let us not suggest it is spent, it is a future liability. Being responsible and being irresponsible should have been something that I wish the gentleman had spent some time on also, because this debt that is being set before us is from people who work in this country.

Mr. Speaker, I yield 2 minutes to the gentleman from Houston, Texas (Mr. CULBERSON), a bright young gentleman.

Mr. CULBERSON. Mr. Speaker, I thank the gentleman for yielding me this time on this important debate that I am hopeful there are many people out there watching tonight. I am pleased to join with the gentleman from Mississippi (Mr. TAYLOR) and with my colleague, the gentleman from Texas (Mr. SESSIONS), in supporting this constitutional amendment which tracks the language that has been adopted in many State constitutions across the country. I am pleased to hear the gentleman from Mississippi (Mr. TAYLOR) say that he will support this amendment to the United States Constitution tonight, limiting the ability of the United States Congress to raise taxes, because it is all too easy to raise spending here.

I think it is important to remember what the gentleman from Arizona (Mr. FLAKE) said is occurring today in the State of Arizona. Because Arizona has a tax limitation amendment that requires a supermajority before taxes can be raised, the State of Arizona is going through precisely the debate that the gentleman from Mississippi (Mr. TAYLOR) so correctly points out that we ought to be engaged in here is how do we control spending. Arizona is first asking, what can we do as a legislature to control spending before we go to raise taxes, because Arizona has a two-thirds supermajority requirement before taxes can be raised.

Mississippi has a three-fifths supermajority requirement before they can raise taxes. The State of Arkansas has a three-fourths requirement. California requires a two-thirds supermajority; Colorado, a two-thirds supermajority; Delaware, a three-fifths supermajority; Florida, a three-fifths supermajority. Louisiana, Missouri, Montana, Nevada, Oklahoma, Oregon, South Dakota, Washington, all of these States have supermajority requirements in their State constitutions to control tax increases because the power to tax is the power to destroy.

The founders, the authors of those State constitutions recognized that it is important to force the debate in those legislative bodies to focus on controlling spending first and to limit the ability of those legislatures to increase taxes.

This would be an extraordinarily healthy thing for the United States Congress to have this requirement in the U.S. Constitution to force us all to think carefully before we raise spending and, above all, to make it more difficult for us to take more money out of the American taxpayers' pockets.

Mr. Speaker, I am proud to join the gentleman from Texas (Mr. SESSIONS) in coauthoring this important legislation.

Mr. FROST. Mr. Speaker, I yield myself the remaining time.

This is not a complicated matter. Either one believes in majority rule, or one does not. This is the people's House; the majority rules. My friends on the other side somehow have gone astray and do not believe in the basic principle of democracy, of the majority rules. This constitutional amendment should be defeated for the seventh time.

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

□ 1900

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

Mr. Speaker, we have had a vigorous debate again today about an important issue. I simply believe it should be more difficult to raise taxes. I think that that will help America. I think most Americans understand what we are talking about. It is so easy to raise taxes today. That is why they have been raised in the past.

I am going to continue to bring this effort to the floor. I am going to keep talking about a balanced budget. We are going to keep talking about the things that will bring honor and dignity to the taxpayer of this country, and will solve our problems with the deficits. This is part of that overall debate.

I am proud of what we are going to do here today. This vote is on the rule. The rule is a fair rule. It is a rule that was passed yesterday in the Committee on Rules by a voice vote. I am going to ask all my colleagues to please vote for this rule. We will have a vigorous debate here in just a few minutes on that bill, but I would like to ask that we support the rule.

Mr. 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.

Mr. SENSENBRENNER. Mr. Speaker, pursuant to House Resolution 439, I call up the joint resolution (H.J. Res. 96) proposing a tax limitation amendment to the Constitution of the United States, and ask for its immediate consideration.

The Clerk read the title of the joint resolution.

The SPEAKER pro tempore (Mr. ISAKSON). Pursuant to House Resolution 439, the joint resolution is considered as read for amendment.

The text of H.J. Res. 96 is as follows:

H.J. RES. 96

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 New York (Mr. NADLER) each will control 1 hour of debate on the joint resolution.

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

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 include extraneous material on House Joint Resolution 96 currently under consideration.

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

There was no objection.

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

Mr. Speaker, there has been a vigorous debate on the rule. Most of the debate on the rule was on the merits of House Joint Resolution 96. It is a simple and straightforward proposal. It proposes to amend the United States Constitution to require a two-thirds vote for tax increases, and by requiring a two-thirds vote on tax increases, there would be a requirement that there be a consensus within the Congress, and hopefully within the American public, that taxes should go up.

I think that given the history of some of the tax debates that have occurred since I have been in Congress, that type of consensus is sadly needed. The American public has been asking Senators and Representatives, Republicans and Democrats, to be Americans first and partisans second, and to be both bipartisan and nonpartisan when approaching the problems facing the country.

All too often, we have very hot debates and very split votes with very narrow majorities, and the American public, I think, is probably as evenly politically divided today as at any time in the history of the country. The Republicans control this House by six votes, the Democrats control the other body by one vote. The 2000 Presidential election was the closest Presidential election in the history of the country.

I do not think that the voters, in dividing themselves so evenly, voted for gridlock and expected nothing to be done during the 2-year period in 2001 and 2002.

With a constitutional amendment to require a two-thirds vote to raise taxes, neither side will be able to use majority voting power, narrow as it may be, to one-up the other and to pass a tax increase. Maybe a constitutional provision that has the effect of forcing bipartisanship will bring about the bipartisanship in economic issues that has been so sorely lacking, as contrasted to the bipartisanship in facing the war on terrorism.

I can tell the Members, I do not think I would be standing here today presenting this constitutional amendment to the House of Representatives if it were not for the one-vote margin by which the then-majority Democratic party passed a big tax increase in 1993, 218 to 216 in the House and 51 to 50 in the other body, where then-Vice President Gore was called upon to break a tie. Because of the reaction of the American public against the majority using its voting power in the way that it did, it had a sea change in the 1994 elections and brought Republicans to majorities in both the House and Senate.

So I think that by requiring bipartisanship on tax policy, which is one of the two key elements of our Federal economic policy that Congress has control of, spending being the other, we are going to be able to perhaps force both parties to compromise, to seek consensus, and to seek support before going for a tax increase.

Now, I have looked at what this constitutional amendment would have done to tax increases over the last 22 years, had it been in effect. What I came up with is kind of surprising. The opponents of this constitutional amendment repeatedly state that it will be impossible to ever pass a tax increase, nohow, no way, if a two-thirds vote was required in the Senate and in the House of Representatives.

Since 1980, there have been 16 tax increases enacted into law by the Congress of the United States. Surprisingly, 10 of those tax increases passed both Houses by two-thirds majorities, if we look at the vote on the conference report, which is the final version of the tax bill.

That included the 1980 reconciliation act; the 1980 crude oil windfall profits tax; the $50 billion Social Security tax increase, which was necessary to restore solvency to the Social Security trust fund in 1983; the 1986 reconciliation act; the 1986 tax reform act, which increased taxes in 3 of the 5 following years and decreased them in the other 2; the 1988 Miscellaneous Revenue Act; the 1989 reconciliation act; the 1992 energy policy tax act; the 1996 Small Business Job Protection Act; and the 1998 Internal Revenue Service restructuring act.

All of those were tax increase bills, I would submit, of more than a de minimis amount, because the smallest of these raised taxes by $1 billion, which I think very few people would argue being de minimis.

The tax increases which were enacted that failed of a two-thirds vote in the House were the 1982 Tax Equity and Fairness Responsibility Act, or TEFRA; the 1984 deficit reduction act; the 1985 reconciliation act; the 1987 reconciliation act; the 1990 reconciliation act; and the 1993 reconciliation act, which was the big tax increase that I referred to earlier on.

So people who really want bipartisanship being forced upon the Congress on tax policy should vote in favor of this, because it will mean, the way the voters are presently divided, that neither political party will have the votes to be able to pass a tax increase on the American people solely with their own votes. They will have to reach out and compromise with the other party, and then sell this issue to the American public.

That is why I am in favor of this constitutional amendment.

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

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

Before I begin my statement on the constitutional amendment, I just have one factual correction for the distinguished chairman. The 2000 election was not the closest race in American history. In 1960, John Kennedy beat Richard Nixon by 118,000 votes. In 2000, Al Gore got 556,000 votes more than George Bush. It was, in fact, close in the Electoral College.

Mr. Speaker, I rise in opposition to this proposed constitutional amendment for the seventh time in as many years. As the ranking Democrat member of the Subcommittee on the Constitution of the Committee on the Judiciary, I would urge my colleagues not to treat the Constitution as if it were some derelict warehouse on which people could plaster their political posters.

The Constitution is the fundamental document of our Nation which sets the rules of government to protect our democracy and the rights of individuals. Yet, week after week, year after year, we come to the floor of the House to consider proposed constitutional amendments that are in fact little more than glorified press releases.

This constitutional graffiti has become so commonplace, so much part of the ritual of this House, so much of the way we all mark the passing of the seasons, that it has become something of an inside joke among the people who work here and the people who report on our work.

This is the seventh time since 1995 that the House has been subjected to this supermajority proposal. We will waste a couple of hours debating this before it is voted down yet again. We have also considered amendments concerning the nonexistent epidemic of flag-burning, victims' rights, and anything else that Republican pollsters think might play well in the 30-second campaign ads.

The core flaw of this amendment is that it requires a two-thirds vote of both houses of Congress to raise taxes. This is profoundly anti-democratic in that it enables a one-third minority to overrule almost two-thirds.

That includes any tax reform measure that would eliminate special interest loopholes, such as the loophole that allows American industries to incorporate in Bermuda and avoid paying taxes in the United States, or any of a number of multi-million dollar favorites that fill the thousands of pages in the Internal Revenue Code.

If this amendment were to be adopted, a small minority could block the elimination of these outrageous and unfair tax loopholes, but a simple majority could put new loopholes into law. In fact, it would be a one-way rachet. A majority elected by the American people could establish new tax loopholes for large corporations, or for anyone else. And if the American people, as is the process in our democracy, became very angry at this and threw out the rascals and elected a different majority to Congress next year, they could not change it because they would need a two-thirds majority to change what a simple majority did the year before. It is a one-way rachet. That is an absurd constitutional anomaly.

The gentleman spoke of making it necessary to have a two-thirds, a bipartisan consensus, to change tax policy. That is not what this amendment does. It requires a two-thirds consensus, a bipartisan consensus, to change taxes in one direction, but a simple majority in the other.

So a majority in Congress one year can reduce taxes, can get elected on a slogan of let us reduce taxes by $100 billion, and then it turns out that what they did reduces taxes by $1 trillion. Then the American people think it is more important not to clobber Social Security so they elect a different majority next year and say, restore the taxes up to the $100 billion they said they were going to cut. But no, that means a two-thirds majority.

If Members want the Tax Code to become even more unfair, even more slanted towards the special interests, even more complex than it now is, then this amendment is the best chance to do so. This amendment would tie Congress' hands in economic emergencies unrelated to war, and it would tie Congress' ability to protect Social Security or Medicare, to respond to financial crises, or to the next fiscally irresponsible President. That makes no sense.

Now, is there any special reason we need this constitutional amendment? The courage shown by the first President Bush and by President Clinton eliminated what many had considered permanent deficits. This was accomplished by cuts in spending and targeted tax increases. Many of my Republican colleagues blamed President Bush and demanded the head of his OMB director. Many of those same colleagues denounced and opposed President Clinton's budgets.

Well, the discipline imposed by the majority in Congress and President Bush I and President Clinton, worked, and we got rid of huge budget deficits and we finally got budget surpluses to show for it. We were able to start paying down the national debt.

What has happened since then? In little more than a year, the current President Bush and his supporters in Congress have managed to undo the work, the hard work, of more than a decade. We are running deficits, an over $230 billion deficit this year into the foreseeable future, and will continue to do so even without such needed reforms, which will cost money, such as a prescription drug benefit under Medicare, which most people here claim to support.

We will continue to raid the Social Security and Medicare trust funds. That is not because of a flaw in the Constitution, it is because of a failure of leadership, and a failure, a lack of courage to make tough decisions. This sort of fiscal crack-up is what happens when Members of Congress try to promise the American people something for nothing.

□ 1915

The first President Bush in 1980 called candidate Reagan's promise to slash taxes, increase spending, and balance the budget all at the same time voodoo economics. That was a slander against voodoo. Now instead of sound fiscal policies, we get this constitutional amendment, again designed to take our attention away from what is going on. The American people do not need symbolic politics. They need real leadership.

Supermajorities, Mr. Speaker, are anathema to the democratic system of government. That is why the Framers of the Constitution limited them to a very few areas, such as the impeachment of an elected President or amending the Constitution, the fundamental document of our government, itself.

And let me add one thing. We today have a given philosophy or most people have a given philosophy: it is good to reduce tax; it is bad to increase them. Maybe the majority of opinion of the American people agree with that. Maybe not. That is what elections are about. But even assuming that most people think that today, maybe our grandchildren 50 years hence will not think that. Maybe 50 years hence our grandchildren will think, or the majority will, that it is a good idea to increase taxes in order to pay them for Social Security or for whatever will seem necessary for them at that time.

Who are we today to tie their hands and say that our grandchildren and our children, that a minority shall rule in their day? Who are we to say because we have a particular opinion on an issue that 50 years from now our grandchildren shall be bound by our opinion on that issue, that if they want to increase taxes in 50 years to pay for what they think is more important than a lower tax rate, we will tell them no, you need a two-thirds vote, one-third can block it? That is saying that we are writing a particular opinion about a particular issue into the Constitution, and we should never do that. The Constitution is a guide to process. It distributes power to different agencies of the government. It reserves the right of people against government to free speech and so forth. It does not enact particular ideas, particular economic doctrines, or it should not at any rate.

Just how small a minority could hold this Nation hostage under this amendment? A group of Senators representing one-tenth of the population of the United States, those from the smaller States, could block any effort to raise revenues, to reform the Tax Code, to improve law enforcement, to exercise fiscal discipline, to balance the budget or do anything else that the remaining 90 percent of the Nation believes is absolutely necessary. Is this what the Members of this House really want?

In Federalist Number 58, James Madison, perhaps the Father of our Constitution, argues as follows. He said:

> It has been said that more than a majority ought to have been required . . . in particular cases, if not in all . . . for a decision. That some advantages might have resulted

from such a precaution cannot be denied. It might have been an additional shield to some particular interests, and other obstacle generally to hasty and partial measures. But these considerations are outweighed by the inconveniences in the opposite scale. In all cases where justice or the general good might require new laws to be passed, or active measures to be pursued, the fundamental principle of free government would be reversed. It would be no longer the majority that would rule: this power would be transferred to the minority. Were the defensive privilege limited to particular cases, an interested minority might take advantage of it to screen themselves from equitable sacrifices to the general weal, or, in particular emergencies, to extort unreasonable indulgences.

And that of course is exactly what this amendment would do. It would say that in time of economic crisis or of real necessity where the majority felt it necessary to increase taxes to pay for whatever it was they thought it necessary to pay for, a minority, a one-third minority, could say no or could say okay, but only if you change the abortion laws in one way or another. The one-third minority would be able to blackmail the majority of the Nation.

We are now in a time of crisis, and the very real possibility that, as we seek to meet the challenges of the future, economic as well as military, a determined minority may be able to blackmail the Nation, is truly terrifying.

This debate is not about a particular tax rate. It is, as Madison rightly pointed out, about the very fabric of our democracy. We should not be considering this nonsense. We just did it last year. I know there is nothing I can do to dissuade the majority.

I thank my colleagues for their indulgence. Thank goodness like April 15, this preposterous notion comes up only once a year.

Mr. SENSENBRENNER. Mr. Speaker, will the gentleman yield?

Mr. NADLER. I yield to the gentleman from Wisconsin.

Mr. SENSENBRENNER. Mr. Speaker, I appreciate the gentleman yielding. If I have been listening to you and hearing you correctly, do you believe that the debate on this constitutional amendment tonight is a waste of time?

Mr. NADLER. Yes, essentially I do. I do believe it is a waste of time and that it is a ridiculous proposal. We have rejected it six times in 6 years. We are going to reject it again. The gentleman knows that, and we ought to be debating the appropriations bills. We ought to be debating the reorganization of our homeland security. We ought to be debating a prescription drug bill for Medicare. We ought to be debating Social Security. We do not have time for all that, we are told. We have time for this.

Mr. SENSENBRENNER. Mr. Speaker, will the gentleman yield further?

Mr. NADLER. Yes, I yield to the gentleman from Wisconsin.

Mr. SENSENBRENNER. Let me propose a deal for the gentleman. Since we should be debating something else, if the gentleman will yield back the balance of his time, I will yield back the balance of mine and we can vote right away on this.

Mr. NADLER. Reclaiming my time, if we had scheduled something else for this time now instead of just going home for dinner, I would be happy to do that. But since the leadership of the House has decided this is more important than anything else and nothing else is available, that would not serve.

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

Mr. SENSENBRENNER. Mr. Speaker, I yield 5 minutes to the gentleman from Ohio (Mr. CHABOT) since the gentleman from New York (Mr. NADLER) wants us to debate this waste-of-time constitutional amendment further.

Mr. CHABOT. Mr. Speaker, I thank the gentleman for yielding me time.

Contrary to the statement of the gentleman from New York (Mr. NADLER) that this is some kind of inside joke, what this actually does is it reveals clearly those of us in this House who are seriously committed to reducing the tax burden on the American people and making it tough to raise that tax burden in the future. Those folks who believe that will vote ''yes.'' It separates them from the folks that really do not care how high taxes are or how high they might go in the future. They will vote ''no.''

The amount of money taken out of the pockets of working Americans in the form of taxes is simply too high. This House has made significant efforts this year and in previous years to reduce the tax burden on the American people. We have done that in cooperation with the President. We have been successful in passing some of those pieces of legislation into law. It is also important that we protect hard-working American families from a future of excessive taxation.

Let us face it. Taxes are just too high in this country. By making it more difficult to raise taxes, H.J. Res. 96, the debate that we will hear this evening, it will do just that. H.J. Res. 96 would impose fiscal discipline and constrain the growth of Federal Government by requiring a two-thirds vote for any bill that increases the internal revenue by more than just a de minimis amount. The amendment would exclude any increase from the lowering of an effective rate of any tax. Congress may enforce and implement the amendment through legislation as authorized by law. In addition, if the United States needs to increase revenues to wage the war on international terrorism or engage in military conflicts abroad, the amendment provides that the supermajority requirement could be waived if the Congress declared war or adopted a joint resolution to engage in military conflict which caused an ''imminent and serous threat to national security.''

Supermajority voting is not a radical idea. There are 10 instances in which the Constitution already requires a supermajority vote. For example, conviction by the Senate following an impeachment; overriding a Presidential veto; consent to a treaty; and amending the Constitution require more than a simple majority, and there are others. Moreover, Mr. Speaker, 14 States currently have tax limitation provisions for all, most, or some tax increases. Out of those, 12 States require a supermajority for any tax increase.

This amendment will help to stem the tax-and-spend policies that too often rule this place, that rule Washington. American working men and women now have to toil from January to late April just to satisfy their tax obligation. Only after Big Government's insatiable appetite for taxes is satisfied, can American families begin to look out for their own needs.

In the 1950s, the Federal Government took about 5 percent of the average American family's money, and that was after fighting World War II and the Korean War. Since then, that figure has increased by five times. It has up to about 25 percent of the American families' money going just to pay their Federal income taxes. If you add State and local taxes on top of that, it is even higher.

Today, the Federal Government takes about a quarter of what we earn, and I am not sure anyone here would even suggest that government has become 500 percent more productive and efficient. Add that to the tax burden imposed by States and localities, and working families face an even larger tax bill.

The tax limitation amendment would greatly help American families who are already struggling to pay mounting tax bills. It would also require Congress to focus on options besides raising taxes to manage the Federal budget, helping to impose fiscal discipline, something we need in this place, and to constrain the growth of government, something we talk about a lot but far too often do not do.

Mr. Speaker, let us do right by working American families by supporting this legislation.

Mr. NADLER. Mr. Speaker, I yield such time as he may consume to the gentleman from Michigan (Mr. CONYERS), the distinguished ranking minority member of the Committee on the Judiciary.

Mr. CONYERS. Mr. Speaker, I thank the ranking member of the subcommittee, and I am interested that everybody is now ready to turn this debate in and just have a vote; but yet it was scheduled late in the hour of today, and now we are anxious to get out of here. Let us leave.

Well, I just left the White House where there was a meeting with Members of both bodies about a homeland defense department. We have not figured out what the budget is going to be or where the money is coming from, and I am glad to note that our chairman of the Committee on the Judiciary, the gentleman from Wisconsin

(Mr. SENSENBRENNER), was at that meeting. And we are going to have to produce a lot of money from somewhere. It is not in the budget right now.

Could I ask, if we have this law in effect, if this constitutional amendment was prevailing, would we be able to raise that additional money? I think not. And so I would just like to remind us that we are in a serious, different situation.

When the previous President, Bill Clinton, left the White House, we had a $280 billion surplus. We now have a deficit of how much? $100 billion roughly. And now we are arguing the same kind of arguments. Let us make it bad.

My dear friend, the gentleman from Ohio (Mr. CHABOT), says we need to reduce taxes. Taxes are too high. Well, I have got an idea. Why do you not introduce some legislation to lower taxes? Why do you need a constitutional amendment to restrain yourself?

I remind you that since our former colleague Newt Gingrich's activities of 1994 have taken over, the Republican Party has controlled the House, and most times, the Senate. So what is wrong with passing bills to reduce taxes?

Now, I would like to turn to the other concern that in we are in a deficit situation. If Social Security is being jeopardized, do we really want to make it harder to account for how we are going to make up for these funds? I am not so sure if you really do. And if everybody keeps that in mind, we will be a lot better off in terms of how this budget thing is going to play out. We have got big bills coming along, and we are going to need money. And so to argue the same arguments that were heard in other Congresses when this same constitutional amendment was brought forward may not be consistent with what we are faced with at the present time.

Now, there is another reason that we may want to be careful about giving a minority one-third the right to determine the tax structure for an overwhelming majority, two-thirds.

□ 1930

That would be that there are a number of corporate tax provisions that are in the tax laws that would not be able to come up. My colleagues would not want that to happen, would they? We want to be able to go in and take out, for example, the tax benefits that come from setting up a company offshore and then reaping the benefit of little or no taxes and other corporate tax provisions that are being re-examined as we speak in the Congress now.

In fact, under this amendment, were it to pass, it would take more votes to close a tax loophole that might have been engineered by a powerful interest group than it would to cut Social Security, Medicare and education programs.

So I think this is not good economic policy, and for those reasons and some more that I would like to go into at a later point, I would urge everyone consider this measure very carefully as we move toward a vote tonight, and I thank my colleague from New York for yielding me the time.

Mr. SENSENBRENNER. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Texas (Mr. HALL).

(Mr. HALL of Texas asked and was given permission to revise and extend his remarks.)

Mr. HALL of Texas. Mr. Speaker, I rise today in support of H.J. Res. 96, a tax limitation constitutional amendment. I have been a supporter of this amendment from the very first day I headed up here, and I will continue to support it as long as it takes to provide some constitutional protection against tax increases for hardworking Americans.

The tax increases that have been enacted since I have been in Congress have passed by a very narrow margin, sometimes by a single vote. It is my recollection that the Tax Reform Act of 1986 passed, I believe, by one vote. It was probably the worst Act this Congress ever passed. It was supported by President Reagan and it was supported by Rostenkowski. One of them knew what was in it, and I guarantee my colleagues it was not President Reagan.

Let me just tell my colleagues that legislation that hits everybody's pocketbooks ought to require more than a simple majority for a vote for passage. A two-thirds supermajority vote requirement would offer that protection that taxpayers need.

Let me tell my colleagues the biggest task in, of course, this legislation should not be whether Democrats or Republicans are for it, whether liberals or conservatives support it, but what most Americans want and how many Americans support this. If my colleagues would go home to their district and ask the first 10 constituents that they meet and just ask them the simple question whether they think it ought to be harder for us to raise taxes, I feel certain that all 10 of them would say yes. I have done that test and from in front of post offices on tax days and days that we were given runs with this bill in the years of the past, and I have never gotten a no from any of them. A simple question, does anyone think it ought to be harder to raise taxes. Every doggone one of them says yes.

Most Americans feel it is far too easy to raise taxes, and I think this amendment would let them know we understand their concerns and are willing to address them.

The economic climate today is not what it was last year when Congress worked with President Bush to enact some much-needed and deserved tax relief for our citizens. As a result, it is critical that we make a statement now that we are committed to controlling government spending rather than raising taxes in order to maintain a Federal balanced budget. It would be easy to balance the budget by simply raising the taxes; so it ought to be hard to do that.

We ought to balance the budget by cutting expenses, and any serious economic situation that might be, that might call for increased taxes would have to be addressed with the cooperation and understanding of all Americans and with more than a simple majority vote.

This legislation would ensure that such dialogue would take place. I urge my colleagues on both sides of the aisle to support this commonsense measure.

Mr. NADLER. Mr. Speaker, I yield 4 minutes to the distinguished gentleman from Virginia (Mr. SCOTT).

Mr. SCOTT. Mr. Speaker, it is kind of hard to take this resolution seriously. We have heard references to a balanced budget. This resolution has nothing to do with a balanced budget. Balanced means that one's spending does not exceed their revenues, but as we read the resolution, there is no limitation on spending. There is no limitation on size of government. Spending can be increased with a simple majority. Paying for the spending takes a two-thirds vote.

New programs can be enacted with a simple majority. Increase the size of government with a simple majority, but two-thirds vote in each House will be required to pay for that new spending or we just run up a deficit.

We have heard reference that the States have a simple majority to raise taxes, but those States balance their budgets as a matter of law. So if they cannot raise the taxes, they cannot do the spending. In this House, however, we can increase the spending whether we increase the taxes or not. We can run up a deficit and just leave it to the next generation to pay for it.

Further, Mr. Speaker, if we look at the resolution, we see what it does to corporate loopholes. To eliminate the corporate loophole that allows some corporations to move offshore and save taxes, that would require a two-thirds vote.

Finally, Mr. Speaker, this is a dubious effect, anyway, because the provisions can be waived with a simple majority any time the United States is "engaged in a military conflict which causes an imminent and serious threat to national security." Mr. Speaker, that has been the case almost continuously for the last 50 years, and it is not just for the conflict that we could raise taxes. It is during the conflict. So we would waive this provision and pass legislation, whether it has anything to do with terrorism or not.

Mr. Speaker, this resolution is a recipe for fiscal disaster. Increased spending with a simple majority, paying for that spending requires a two-thirds vote and a two-thirds vote to close corporate loopholes. For the sake of fiscal sanity, this resolution should be defeated.

Mr. NADLER. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Oregon (Mr. DEFAZIO).

Mr. DEFAZIO. Mr. Speaker, I had not intended to speak this evening. I am not an attorney, one of the few in the House who I guess is not, but I decided to come and speak on certain practical aspects of this farcical legislation which we are voting on again this evening.

I heard a gentleman from the Republican side say this is about working families. Come on, let us not kid people in America. This is not about working families. This is about the super wealthy and the unpatriotic corporations who want to set up new tax dodges to move their profits offshore. For years they have been moving their foreign earned profits offshore to Bermuda and that has been accepted. Unfortunately, the Clinton administration left that loophole open and the Bush administration has tried to widen it.

Now they have got a new dodge. They strip their corporation and move the assets and profits to a tax treaty country, Luxembourg being one, but Luxembourg might require that they pay some taxes. God forbid they should pay any taxes. So then they also do the Bermuda trick so it has become now the new Bermuda Triangle.

This debate is too strange. It reminds me a lot of the Bermuda Triangle, but this is a new tax dodge being pushed by the same folks who brought us Enron, those same wonderful, ethical accounting companies, and now they have set up Stanley Works and other American corporations who are based in the United States of America, sell most of their product in the United States of America, have traditionally produced goods in the United States of America, of course now they are all going to China to produce their product. Some are still employing people here and it will say that they will pay taxes on their profits nowhere. That is the new Bermuda Triangle trick.

So, under this legislation, which is, of course, for working families, yeah, wink, wink, nod, nod, Stanley Works and other unpatriotic corporations and other unpatriotic multi-millionaires and billionaires would move all of their profits offshore, pay no taxes in the United States of America, still enjoying the defense and the blood of our young men and women in the military, still enjoying all the privileges of living in the greatest country on earth but paying nothing to support it, and guess what it would take to change that? A two-thirds vote of the United States House of Representatives. We cannot even get a simple majority vote to stop the unpatriotic corporations and these people from moving their profits offshore, and imagine what it would take to get a two-thirds vote.

It is pretty easy these days to buy half the House of Representatives. All they would have to do in the future would be cheaper, just buy a third of the House, and they could block any changes to close these loopholes. This is absolutely outrageous. At a time when America is engaged in a fight to defend our citizens against deadly threats from abroad and even perhaps within our own Nation, the wealthiest of the wealthy would pay nothing toward that fight, and under this legislation, it would be impossible to ever require that they pay some semblance of a fair share. This is absolutely outrageous. My colleagues should be ashamed of what they are trying to do.

Mr. NADLER. Mr. Speaker, I yield myself 30 seconds.

I simply want to point out that there have been no hearings on this resolution this year, no committee hearings, no committee markup. This came straight to the floor from I am not sure where, and this is a very cavalier way to treat amending the Constitution.

Mr. Speaker, I yield such time as he may consume to the gentleman from Michigan (Mr. CONYERS).

Mr. CONYERS. Mr. Speaker, I thank my friend from New York for yielding me the time.

It is bad enough we did not have hearings in committee. It is bad enough the bill is brought on the floor at this late hour, and now nobody wants to debate it. It has never passed. We have never had it in the Senate. This bill has never come up in the Senate, and now we want to rush to a vote. This is, I think, a serious disregard of a constitutional amendment.

Why did we bring it up? Is there somebody in the country, somebody's constituents that are urging that we have a constitutional amendment in which the majority rule would be taken away? I have not heard it. It has never passed the House ever, and yet it is being brought up now.

I think it is a little bit inappropriate, and I think our leadership should take a little bit more care about keeping Members late and then wondering why we should not even have a full debate on the matter. I feel very strongly that there should be a majority rule in terms of these kinds of questions. The supermajority should be rarely used, and it is my hope that as we have gradually begun to accumulate negative votes on this proposal, that we will get even more people voting against it tonight.

For a number of reasons, in addition to the ones that have already been discussed, I think that making it difficult to close loopholes is not a good way to proceed. This could create a lot of problems for us in a number of ways, and I am disappointed that we are proceeding in a very rushed manner.

We voted on this bill in April of 1996. We voted on this bill in April of 1997. We voted on this bill in April of 1998. We voted on this bill in April of 1999. We voted on this bill in April of 2000. We voted on this bill in 2001. Now we have it again with us today. What is the point? I think that this is a procedure that I have to have made very clear, that this is not the way that we should proceed on constitutional amendments.

I thank the gentleman from New York for allowing me this amount of time.

□ 1945

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

Mr. Speaker, this amendment, if passed, would contravene the fundamental principle of American democracy which is that majority rules. The gentleman from Ohio pointed out earlier that the principle supermajorities, meaning a minority can block something, is not a radical proposal. It may not be, but it is a fundamentally undemocratic proposal.

Mr. STARK. Mr. Speaker, I rise today in opposition to this ridiculous, misdirected constitutional amendment to require a two-thirds super majority vote for raising taxes.

The House Republican majority won't address the issues the American people want us to address because they just don't care or they simply can't get their act together. They won't give seniors a prescription drug benefit, their appropriations bills aren't ready to go, and they've about run out of taxes to cut. So instead they bring bills like this one to the floor in order to kill time and look like they're working.

I'm amused to see this constitutional amendment on the floor again this year. And my emphasis is on the word again. We have voted on this constitutional amendment seven items in the past seven years. Seven times, Mr. Speaker! And in each of the past seven years, the amendment has failed by large margins. Why has it failed? Because it's irresponsible and everybody knows it.

Requiring a two-thirds majority for Congress to increase taxes just doesn't make sense. For starters, it would risk the long-term solvency of Medicare and Social Security. It would also short-circuit our ability to produce balanced budgets and pay down the debt. Finally, it would undermine our efforts to enhance homeland security.

The Republicans' haughty talk about fiscal discipline is truly laughable. These Republicans who claim to be fiscally responsible are the same people who squandered our history-making surplus on a 1.3 trillion dollar tax cut. That tax cut, coupled with needed funding for the fight against terrorism, has plunged our nation into debt. And now they want to tie our hands with an ill-conceived constitutional amendment?

If the truth be known, the Republicans don't even need this amendment to make such a change. If they really want to require a two-thirds majority vote on raising taxes, they need only change the rules of the House. But that wouldn't be as flashy as a constitutional amendment. And it probably wouldn't fill up as much time, either.

What this House really needs is leadership. We need leaders who will respond to the needs of the American people, not puppets who do the bidding of giddy, right-wing conservatives. Leadership is what we need, but we clearly won't get it with this Republican majority. So let's go on with the charade, debate this dumb amendment, and vote it down as usual. No reason to get too excited about it; I'm sure it'll be back again next year.

Mr. BEREUTER. Mr. Speaker, this Member rises in principled and strong opposition to

H.J. Res. 96, the so-called ''tax limitation amendment.'' Certainly it would be more politically expedient to simply go along and vote in support of a constitutional amendment requiring two-thirds approval by Congress for any tax increase. However, as a matter of principle and conscience, this Member cannot do that.

As this Member stated when a similar amendment was considered by the House in the past, there must be a very great burden of proof to deviate from the basic principle of our democracy—the principle of majority rule. Unfortunately, this Member does not believe the proposed amendment to the U.S. Constitution meets that standard.

This Member has too much respect for the Constitution, majority rule, and for deficit reduction to vote for this transparently political maneuver. A better answer is to elect more people who make the maximum effort to vote against tax increase and, where appropriate, vote for tax cuts. That's real tax relief, not phony gamesmanship. This Member would ask that the attached two editorials, from the Omaha World Herald, and the Washington Post, be included with this statement in the CONGRESSIONAL RECORD. These editorials support this Member's position on the same legislation which was introduced in the previous 104th Congress. The Washington Post editorial noted that this amendment is likely ''to add to future deficits while disturbing the balance of powers and undercutting the democratic process by enshrining minority rule.''

While this Member could not support this bill (H.J. Res. 96), there should be no question of his continued and enthusiastic support for a balanced budget and a constitutional amendment requiring it. Tax increase should not routinely be employed to achieve a balanced budget. That is why this Member supported the inclusion of a provision in the House Rules requiring a three-fifths majority vote to pass a tax increase during the previous 105th and the 104th Congresses and would do so again. This supermajority requirement was adopted on January 7, 1997. However, to go beyond such a rule change and amend the Constitution as proposed in the so-called Tax Limitation Amendment, is, in this Member's opinion, an unreasonable and dangerous action. A change in house rules, of course, is not the permanent straight-jacket that a constitutional change would be.

In conclusion, this Member will vote against H.J. Res. 96, the so-called ''tax limitation amendment,'' as he has done in the past when this same legislation was debated on the House Floor.

[From the Omaha World Herald, Apr. 17, 1996]

GRANDSTANDING IN LIEU OF LEADERSHIP

The Republican push to make passage of tax increases more difficult was a shameless bit of election-year grandstanding.

GOP House members proposed adding to the Constitution an amendment requiring two-thirds majorities in the House and Senate in order to raise tax rates. An exception was built in for military emergencies.

In theory, the plan was to get the amendment through Congress with the required two-thirds majorities and then send it to the states. The amendment would be enacted if three-fourths of the state legislatures ratified it within seven years.

Supporters acknowledged that the measure was not likely to pass. But the vote—purposely scheduled for April 15, tax day—allowed them to classify congressmen as wimps or zealots on keeping tax rates down.

The amendment deserved to fail. It promoted a ''save us from ourselves'' gimmick as a replacement for leadership. It also would have allowed a majority of both houses to be overruled by one-third of the members, plus one, of either house. The Founders reserved such a supermajority requirement for rare instances, such as impeaching the president, overriding vetoes and ratifying treaties. But the raising of tax rates is a policy decision that should continue to be handled the way things ordinarily are in a representative democracy—that is, by majority rule.

This is not to say that raising tax rates should be easy. Indeed, when the House last year wrote a supermajority requirement into its rules, a World-Herald editorial acknowledged that there is room for reasonable disagreement on the question. We expressed the hope that the rule would lead to greater deliberation if a rate increase were proposed.

But changes in the Constitution shouldn't be necessary to get control of tax rates and spending levels. What is needed is more leadership from Congress and, in the current situation particularly, the White House. The job should be done by the people whom the voters have entrusted with making the tough calls on a bill-by-bill, program-by-program basis.

[From the Washington Post, Apr. 20, 1998]

. . . AND A TERRIBLE AMENDMENT

The House this week is scheduled to observe Tax Day a few days late by taking up a constitutional amendment requiring two-thirds votes of both houses to pass any bill raising federal revenue. It's bad idea that has been defeated before and deserves to be again. Supporters say it will lock in place what they regard as responsible fiscal policy. In fact, it would have the opposite result. Its likely effect would be to add to future deficits while disturbing the balance of powers and undercutting the democratic process by enshrining minority rule.

The country is about to enter an era of tight budgets. The prospect of a temporary surplus is in that sense particularly misleading. The cause will be demographic. The retirement of the baby boomers, beginning in fewer than 10 years, will both detract from revenues and add to costs. There will have to be benefit cuts, but there is no responsible way to deal with the problem just by cuts. Neither party would vote for such devastation, nor should it. Revenue increases also will be necessary; even then the country may have to shoulder additional debt.

This amendment would let one-third plus one of either house hold the country hostage in such circumstances. Who knows what the price of acquiescence in a revenue bill might be? It is not at all clear it would be the increased austerity the sponsors seek. An additional benefit here, a change in unrelated social policy there—those are the traditional coins for extracting extra votes. Does anyone seriously think that tradition will change?

The amendment would create a lopsided condition is still another respect. Taxes, against which it seeks to protect, are paid disproportionately by the better off. Benefits, which it would not protect, but put at greater risk, go largely to people when they are in need. The society is healthier because of these relatively modest shifts of income; the amendment would militate against them. It's a clumsy and unnecessary step in any number of wrong directions, and the House should vote it down.

Mr. BLUMENAUER. Mr. Speaker, for the second time in this 107th Congress, Republican leadership is bringing before the House this measure to amend the Constitution to require a super-majority vote to adopt tax increases. I continue to oppose this measure, which would simply provide greater obstacles for the Federal government to properly react to economic conditions. This amendment is fundamentally inconsistent with majority rule and would make it more difficult to react to the potential need to close corporate tax loopholes or to protect Social Security of Medicare.

This Congress needs to face current fiscal realities that have led to growing deficits. The President's tax cuts are compromising the government's ability to ensure security, fund domestic priorities, and honor our commitments to Social Security and Medicare, without burdening future generations with enormous debts. It is time for Congress to deal with the tax code and budget responsibly—not use the Constitution as a political prop.

Ms. JACKSON LEE of Texas. Mr. Speaker, I rise to oppose H.J. Res. 96, Tax Limitation Constitutional Amendment. There are three key points that are relevant to this constitutional amendment.

This Constitutional Amendment states that any bill changing the internal revenue laws will require approval by two-thirds of the Members of both the House and Senate.

A constitutional amendment must pass both houses of Congress by a ⅔ vote before it is passed onto the states for ratification.

Adoption of the 16th amendment in 1913 first allowed direct taxation of the American people by the federal government.

The underlying legislation of H.J. Res. 96, is an attempt to help the most well to do Americans through a constitutional amendment that limits the ability of Congress to raise taxes and cut deficits. It is no secret that this legislation is designed to disproportionately help the richest people in this country.

H.J. Res. 96 could make it difficult to maintain a balanced budget or to develop a responsible plan to restore Medicare or Social Security to long-term solvency. H.J. Res. 96 is a resolution proposing an amendment to the Constitution of the United States of America with respect to tax limitations, that would require any bill, resolution, or other legislative measure changing the internal revenue laws require for final adoption in each House the concurrence of two-thirds of the Members of that House voting and present, unless the bill 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.

By requiring a two-thirds supermajority to adopt certain legislation, H.J. Res. 96 diminishes the vote of every Member of the House and Senate, denying the seminal concept of ''one person one vote''. This fundamental democratic principle ensures that a small minority may not prevent passage of important legislation. This legislation presents a real danger to future balanced budgets and Medicare and Social Security.

Under H.J. Res. 96, it would be incredibly difficult obtaining the requisite two-thirds supermajority required to pass important, fiscally responsible deficit-reducing packages. And at a time in our history when the Baby Boomers are now retiring, H.J. Res. 96 could make it more difficult to increase Medicare premiums for those most able to pay their fair share of the bill, and could make it difficult balancing both Medicare and Social Security payroll taxes in the long term.

H.J. Res. 96 would make it nearly impossible to plug tax loopholes and eliminate corporate tax welfare, or even to increase tax enforcement against foreign corporations. H.J. Res. 96 would also make it nearly impossible to balance the budget, or develop a responsible plan to restore Medicare or Social Security to long-term financial solvency.

I am deeply troubled by the concept of divesting a Member of the full import of his or her vote. As Professor Samuel Thompson, one of this Nation's leading tax law authorities, observed at a 1997 House Judiciary Subcommittee hearing on the same proposal: "the core problem with this proposed Constitutional amendment is that it would give special interest groups the upper hand in the tax legislative process."

By requiring a supermajority to do something as basic as getting the money to run government, H.J. Res. 96 diminishes the power of a member's vote. It is a diminution. It is a disparagement. It is inappropriate, and the fact that this particular amendment has failed seven times in a row suggests that Congress knows it.

H.J. Res. 96 will also make it nearly impossible to eliminate tax loopholes, thereby locking in the current tax system at the time of ratification. The core problem with this proposed constittional amendment is that it would give special interest groups the upper hand in the tax legislative process. Once a group of taxpayers receives either a planned or unplanned tax benefit with a simple majority vote of both Houses of Congress, the group will then be able to preserve the tax benefit with just a 34 percent vote of one House of Congress.

In addition, H.J. Res. 96 would make it inordinately difficult to make foreign corporations pay their fare share of taxes on income earned in this country. Congress would even be limited from changing the law to increase penalties against foreign multinationals that avoid U.S. taxes by claiming that profits earned in the U.S. were realized in offshore tax havens. Estimates of the costs of such tax dodges are also significant. An Internal Revenue Service Study estimated that foreign corporations cheated on their tax returns to the tune of $30 billion per year.

Another definitional problem arises from the fact that it is unclear how and when the so-called "de minimis" increase is to be measured, particularly in the context of a roughly $2 trillion annual budget. What if a bill resulted in increased revenues in years 1 and 2, but lower revenues thereafter? It is also unclear when the revenue impact is to be assessed, based off estimates prior to the bill's effective date, or subsequent determinations calculated many years out. Further, if a tax bill was retroactively found to be unconstitutional, the tax refund issues could present insurmountable logistical and budget problems.

I hope that my colleagues take seriously the path H.J. Res. 96 would lead us down were it to be adopted as is, therefore, I urge my colleagues to oppose H.J. Res. 96.

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

Mr. SENSENBRENNER. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. ISAKSON). All time having been yielded, under House Resolution 439, an amendment in the nature of a substitute, if printed in the CONGRESSIONAL RECORD and if offered by the minority leader or his designee, would be in order at this point. The Chair is aware of no qualifying amendment.

Pursuant to House Resolution 439, the previous question is ordered.

The question is on the engrossment and third reading of the joint resolution.

The joint resolution was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the joint resolution.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have not voted in the affirmative.

Mr. CHABOT. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 227, nays 178, not voting 29, as follows:

[Roll No. 225]

YEAS—227

Aderholt
Akin
Andrews
Armey
Bachus
Baker
Ballenger
Barcia
Barr
Bartlett
Barton
Bass
Berkley
Berry
Biggert
Bilirakis
Bishop
Blunt
Boehner
Bonilla
Boozman
Boswell
Brady (TX)
Brown (SC)
Bryant
Burr
Buyer
Callahan
Calvert
Camp
Cannon
Cantor
Capito
Castle
Chabot
Coble
Collins
Condit
Cooksey
Cox
Cramer
Crane
Crenshaw
Cubin
Culberson
Cunningham
Davis, Jo Ann
Davis, Tom
Deal
DeMint
Diaz-Balart
Doolittle
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Etheridge
Everett
Ferguson
Flake
Fletcher
Foley
Forbes
Fossella
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gilman
Goode
Goodlatte
Gordon
Goss
Graham
Granger
Graves
Green (WI)
Greenwood
Grucci
Gutknecht
Hall (TX)
Hansen
Harman
Hart
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hilleary
Hobson
Hoekstra
Horn
Hulshof
Hunter
Isakson
Issa
Istook
Jenkins
Johnson (IL)
Johnson, Sam
Jones (NC)
Keller
Kelly
Kennedy (MN)
Kerns
King (NY)
Kingston
Kirk
Knollenberg
Kolbe
LaHood
Latham
LaTourette
Leach
Lewis (CA)
Lewis (KY)
Linder
LoBiondo
Lucas (KY)
Lucas (OK)
Maloney (CT)
Manzullo
McCarthy (NY)
McCollum
McCrery
McHugh
McInnis
McIntyre
McKeon
Mica
Miller, Dan
Miller, Gary
Miller, Jeff
Moran (KS)
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Osborne
Ose
Otter
Oxley
Pallone
Paul
Pence
Petri
Phelps
Pickering
Pitts
Platts
Pombo
Portman
Pryce (OH)
Putnam
Radanovich
Ramstad
Regula
Rehberg
Reynolds
Riley
Roemer
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Ross
Royce
Ryan (WI)
Ryun (KS)
Sanchez
Sandlin
Saxton
Schaffer
Schrock
Sensenbrenner
Sessions
Shadegg
Shays
Sherwood
Shimkus
Shows
Shuster
Simmons
Simpson
Skeen
Smith (MI)
Smith (NJ)
Souder
Stearns
Stump
Sullivan
Sununu
Sweeney
Tancredo
Tauzin
Taylor (MS)
Taylor (NC)
Terry
Thornberry
Thune
Tiahrt
Tiberi
Toomey
Upton
Vitter
Walden
Walsh
Wamp
Watkins (OK)
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson (NM)
Wilson (SC)
Wolf
Young (AK)
Young (FL)

NAYS—178

Abercrombie
Ackerman
Allen
Baca
Baird
Baldacci
Baldwin
Barrett
Becerra
Bentsen
Bereuter
Blumenauer
Boehlert
Bonior
Borski
Boucher
Boyd
Brady (PA)
Brown (FL)
Brown (OH)
Capps
Capuano
Carson (IN)
Carson (OK)
Clay
Clement
Clyburn
Conyers
Costello
Coyne
Crowley
Cummings
Davis (CA)
Davis (FL)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Deutsch
Dingell
Doggett
Dooley
Doyle
Dreier
Edwards
Engel
Eshoo
Evans
Farr
Fattah
Filner
Frank
Frost
Gephardt
Gillmor
Gonzalez
Green (TX)
Gutierrez
Hastings (FL)
Hill
Hilliard
Hinchey
Hinojosa
Hoeffel
Holden
Holt
Hooley
Hostettler
Hoyer
Hyde
Inslee
Israel
Jackson (IL)
Jackson-Lee (TX)
Jefferson
John
Johnson (CT)
Johnson, E. B.
Kanjorski
Kaptur
Kennedy (RI)
Kildee
Kilpatrick
Kind (WI)
Kleczka
Kucinich
LaFalce
Lampson
Langevin
Lantos
Larsen (WA)
Larson (CT)
Lee
Levin
Lewis (GA)
Lipinski
Lofgren
Lowey
Luther
Markey
Mascara
Matheson
Matsui
McCarthy (MO)
McDermott
McGovern
McKinney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Millender-McDonald
Miller, George
Mink
Mollohan
Moore
Moran (VA)
Morella
Murtha
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Pascrell
Pastor
Pelosi
Pomeroy
Price (NC)
Rahall
Rangel
Rivers
Rodriguez
Rothman
Roukema
Roybal-Allard
Rush
Sabo
Sanders
Sawyer
Schakowsky
Schiff
Scott
Serrano
Shaw
Sherman
Skelton
Slaughter
Smith (WA)
Snyder
Solis
Spratt
Stark
Stenholm
Strickland
Stupak
Tanner
Tauscher
Thomas
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Towns
Turner
Udall (CO)
Udall (NM)
Velazquez
Visclosky
Waters
Watt (NC)
Weiner
Woolsey
Wu
Wynn

NOT VOTING—29

Berman
Blagojevich
Bono
Burton
Cardin
Chambliss
Clayton
Combest
DeLay
Dicks
Ford
Hall (OH)
Honda
Houghton
Jones (OH)
Lynch
Maloney (NY)
Menendez
Owens
Payne
Peterson (MN)
Peterson (PA)
Quinn
Reyes
Smith (TX)
Traficant
Watson (CA)
Waxman
Wexler

□ 2010

Messrs. MCNULTY, HILL, WYNN, LARSON of Connecticut, and Mrs. ROUKEMA changed their vote from ''yea'' to ''nay.''

So, two-thirds not having voted in favor thereof, the joint resolution was not passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. CHAMBLISS. Mr. Speaker, on rollcall No. 225 I was inadvertently detained. Had I been present, I would have voted ''yea.''

Mr. PETERSON of Pennsylvania. Mr. Speaker, on rollcall No. 225 I was unavoidably detained. Had I been present, I would have voted ''yea.''

Mr. HONDA. Mr. Speaker, on rollcall No. 225, H.R. Res. 96—Constitutional Amendment Requiring a super majority vote to increase taxes, had I been present, I would have voted ''nay.''

Mr. FORD. Mr. Speaker, on rollcall No. 225, H.R. Res. 96—Proposing a tax limitation amendment to the constitution of the United States, had I been present, I would have voted ''nay.''

SUPPORTING RESPONSIBLE FATHERHOOD

Mr. OSBORNE. Mr. Speaker, I ask unanimous consent that the Committee on Education and the Workforce be discharged from further consideration of the resolution (H. Res. 442) supporting responsible fatherhood and encouraging greater involvement of fathers in the lives of their children, especially on Father's Day, and ask for its immediate consideration.

The Clerk read the title of the resolution.

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

Ms. CARSON of Indiana. Mr. Speaker, reserving the right to object, and I do not intend to object, I yield to the gentleman from Nebraska to explain the resolution.

Mr. OSBORNE. I thank the gentlewoman for yielding.

Mr. Speaker, as we approach the upcoming celebration of Father's Day this Sunday, June 16, I am pleased to have this opportunity to speak on behalf of this resolution before us on the importance of fatherhood in this country. H.R. 442, introduced by the gentleman from Oklahoma (Mr. SULLIVAN), urges all Americans to support responsible fatherhood and to encourage greater involvement of fathers in the lives of their children, especially on Father's Day.

Over 36 years in my last profession, I worked with a great many young men who were fatherless. I saw directly the results of that fatherlessness, because if your dad does not care enough to stick around sometimes, even to see what you look like, there is a void in your life and sometimes you try to fill that void with all the wrong things. The number of children living in households without fathers has tripled over the last 40 years from just over 5 million in 1960 to almost 18 million today, which represents an increase of 350 percent. According to the National Fatherhood Initiative, 24 million children live without their biological fathers at the present time. Nearly one-half of our children will live at least part of their childhood without a father.

The problems associated with fatherlessness are far-reaching. The National Fatherhood Initiative cites numerous studies as it relates the following: a child living in a fatherless home is five times more likely to live in poverty than one who lives in a home with a father.

□ 2015

There is a much higher incidence of teenage pregnancy, suicide rates are much higher, they are two to three times more likely to commit a crime, much more likely to drop out of school, much more likely to get involved with drugs and alcohol, and I think, most importantly, and something that a lot of people miss, a fatherless daughter suffers just as much or more than a fatherless young man. It would appear that daughters are much more likely to be abused or assaulted if they do not have a father. A father acts as a protector for his daughter.

We need fathers to be active in their children's lives to instill values and act as role models. Fathers have a unique role to play in their children's lives to provide affirmation, affection and advice.

We have had a lot of conversation over the last several months about heroes. We hear the term quite often. I would like to point out another aspect, which I think has to do with persons being a hero.

Sometimes it is a person that gets up every morning and goes to work. It is a person who honors their marriage vows. It is a person who honors his commitment to his children. So, sometimes heroism is not something that is done in a moment of great danger, but it is something that is acted out on the stage of life over a long period of time.

We also would like to mention an anecdote here, which I think is accurate. This was kind of interesting. There was a chaplain who worked in a prison for men, and on Mother's Day the chaplain was asked by one of the inmates to get a card for Mother's Day. A greeting card company offered to provide several boxes of cards. So the word got around and nearly all of the inmates picked up a card and sent it to their mother on Mother's Day.

So they thought they would repeat the process on Father's Day. Father's Day came, they had a box of cards, and, strangely enough, according to this story, not one single inmate picked up a card to send to his father. The point was that probably in almost every case the father was absent, the father had abrogated his responsibility.

So I think on this particular occasion, when we look at our Nation, when we look at our Nation's future, if I could really ask for one thing, if I had one wish that could be granted, it would be that our fathers would fulfill their responsibility, that our fathers would be honored truly on Father's Day, because almost all of the social ills that we are looking at in our country today and all of the difficult things our young people are looking at really go back to the fact that our families are not intact, and particularly our fathers are not doing their job.

Mr. Speaker, I appreciate this opportunity.

Ms. CARSON of Indiana. Mr. Speaker, continuing my reservation of objection, let me say that, as you know, I introduced in the first session of this Congress H.R. 1300, the Responsible Fatherhood Act of 2001. It was legislation that sought to prescribe parameters for block grants to States and territories to implement at their option media campaigns promoting responsible fatherhood. It would have required the Secretary of Health and Human Services to contract with a nonprofit fatherhood promotion organization to develop and distribute media campaign literature that addressed the issue of responsible fatherhood to States, local governments, public agencies and private entities.

Although I have only been a Member of Congress going into my sixth year, annually I have sponsored a workshop for the Congressional Black Caucus weekend dealing with fatherhood and responsible fatherhood and responsible partnerships. My legislation would have developed a national clearinghouse to assist States in community efforts to promote and support responsible fatherhood by disseminating information under this media campaign.

I introduced also in the first session of the 107th Congress House Resolution 167, a resolution in support of fatherhood and in celebration of Father's Day.

This evening I am here, Mr. Speaker, to support H. Res. 442, which was authored by the gentleman from Oklahoma (Mr. SULLIVAN), on which my staff and his staff worked together to try to figure out how we could best solidify the two measures for the benefit of advancing legislation dealing with fatherhood and responsible fatherhood legislation.

I want to commend all of the responsible fathers who have worked laboriously to raise their children, along with their children's mothers, and who have provided college educations and lifetime opportunities for their children.

There are certainly countless numbers of men who have been engaged in responsible fatherhood and who have been an integral part of the well-being and growing up of their children, and now are involved in the lives of their grandchildren. I think they stand as beacons, as role models in terms of