

Code. Criticizing the Tax Code is as American as apple pie and baseball, and for good reason. Each year Americans spend billions of hours and billions of dollars trying to do their best to comply with our complicated Tax Code. That's not counting the billions of hours they spend complaining about it.

Madam Speaker, time is precious, and too often we don't have enough of it for the personal things we like, such as earning a living, raising our families, spending time with friends. And then there is the dollars and cents side of this equation where time is money, and valuable resources are squandered navigating tax law instead of spent growing the economy and creating jobs. Taken together, this is a strong prescription for real change in our Tax Code.

We know what works when it comes to changing the code because we caught a glimpse of it when Ronald Reagan cut the code in half in 1986. As a result of that reform, the economy grew, revenues increased, and jobs were created. I can't think of a better prescription for our slowing economy than replicating the reform of the Tax Code on an even greater scale.

So what should we do? The prescription is also pretty simple: flatten the tax, broaden the base, and shift the burden away from families and small businesses.

The encouraging news is that we have a practical and effective blueprint for making this real change across the board. This blueprint is called the flat tax. In 1981, Robert Hall and Alvin Rabushka proposed a new and radically simple structure that would transform the Internal Revenue Service and our economy by creating a single rate of taxation for all Americans. Today, several States have implemented a single-rate tax structure for their State income taxes, and from Utah to Massachusetts citizens are seeing the benefit.

In Colorado, a single tax rate generated so much income, so much revenue, that lawmakers actually reduced the rate less than 10 years after its implementation. In Indiana, the economy boomed after a single rate went into effect in 2003, and since that time, the corporate income tax receipts have risen by 250 percent.

Here in Congress we have several people working on the problem. People such as myself; Congressman DAVID DREIER from California, the ranking member of the Rules Committee; and PAUL RYAN of Wisconsin, the ranking member on the Budget Committee, are all working to establish a simple tax rate structure for our United States. Other Members are working on it in the other body as well.

I brought a poster to show you how a faster, flatter, fairer tax structure would work, and it's pretty simple. Here you go: Your name, a little bit of identification data, write in your income, a line for personal exemptions, calculate your deductions for personal

exemptions, taxable income, calculate the tax by multiplying by a flat rate, subtract taxes already withheld, and you're done. What did it take, 30 seconds? Not very long.

No more expensive tax attorney bills. Gone are the hours of stressful research trying to figure out whether your military service or your marital status will adversely affect your return. No more headaches trying to determine where the estimated tax payments go.

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A single tax rate structure would eliminate taxes on capital gains, taxes on dividends and taxes on savings. Personal savings would increase. Businesses would expand and create jobs. Without the heavy corporate income tax, which is currently the second highest in the industrialized world, companies would have less incentive to offshore their headquarters, and more importantly, less incentive to offshore their earnings.

And here is where the all-American principle of freedom comes into the prescription: The decision to move to a single rate system would be entirely up to the individual or business, not the government. This would be an optional program. If somebody has constructed their domestic finances or their business finances to maximize earnings under the current Federal income tax code, they will be allowed to stay in the code. But if you are tired of the shoe box, if you want to fill out a single page form and spend the rest of that time with your family or on a personal vacation, you are free to do so.

A flat tax would be much less costly, saving taxpayers more than \$100 billion per year, and reduce tax compliance costs by over 90 percent. The resulting increase in personal savings, there is a stimulus package that would have an immediate effect on our American economy.

Recent polling by American Solutions shows that over 80 percent of Americans favor an optional one-page tax return with one rate. After all, who could complain about making something easier, especially a process that comes at such high cost?

Madam Speaker, this is a very political year. We hear a lot of talk about change. You can't turn on the television without hearing talk about change. Let's consider how that change could improve the most complicated of institutions, the Internal Revenue Service, and more importantly, deliver prosperity and return time, return time, to the American taxpayer. That is a stimulus package worthy of everyone's vote.

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

(Mr. BURTON of Indiana addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

HONORING THE MEMORY OF DEREK BRIAN JOHNSON

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

Mr. DENT. Madam Speaker, I rise today to honor the memory of Derek Brian Johnson and the efforts of his father, Robert Johnson, a resident of Easton, Pennsylvania, to seek justice for his son.

Derek Brian Johnson was only 32 when he died. He worked as an Internet security manager. He enjoyed singing, skydiving and motorcycle racing. He was passionate in his support of the Make-A-Wish Foundation. He also loved music and bands. And it was this last love that ultimately cost him his life.

On February 20, 2003, nearly 5 years ago, Derek went to a club called The Station in West Warwick, Rhode Island, to hear a band called Great White. The club was jammed that night with patrons. As the show ensued, tour manager Daniel Biechele set off a pyrotechnic display that was part of the band's floor show. The display ignited the building's soundproofing foam.

The Station went up like kindling. People rushed for the exits, and panic ensued. Many were crushed as the crowd stampeded to get out of the burning building. In the end, 100 people died that night at The Station, including Derek Johnson.

Ultimately Biechele and club owners Jeffrey Derderian and Michael Derderian were charged with manslaughter as a result of the fire and ensuing deaths. And there began my constituent, Robert Johnson's, quest to find justice for his son, a search that from his point of view has not been at all fruitful.

First, there was the matter of the club itself. There were more people in the club than there should have been. The Station had no sprinkler system, which would have prevented, or at least minimized, the conflagration. And the soundproofing foam was not treated with flame retardant materials.

Second, there were the court proceedings. Biechele pled guilty to 100 counts of manslaughter. He could have gotten 10 years to serve under a plea agreement that Bob claims he did not know about. The judge gave Biechele 15 years but suspended all but 4. Michael Derderian was allowed to plead no contest to 100 counts of manslaughter pursuant to a plea agreement. He too only received 4 years to serve.

Finally, there were the parole hearings. Even though both of these men were responsible for the deaths of 100 people, the State parole board in Rhode Island has decided to release them.

I have to say that I agree with Bob Johnson when he tells me that serving less than 4 years after being found legally responsible for so much carnage hardly seems just. I commend Robert Johnson for the hard work he has put