Moon. You will collapse of your own weight before you get only a fraction of the way there.

It's hard to know whether the difficulties encountered in this bill, this law, are the result of incompetence or malevolence, but it doesn't matter which.

The time to repeal this bill is now. I urge the leadership of this House to recognize the mistake. Don't wait for another Congress. Let's do this today.

CONSTITUTIONAL REPUBLIC

The SPEAKER pro tempore (Mr. CRITZ). Under the Speaker's announced policy of January 6, 2009, the gentleman from Iowa (Mr. KING) is recognized for 60 minutes.

Mr. KING of Iowa. Mr. Speaker, I appreciate the privilege to be recognized to address you here on the floor of the United States House of Representatives, this formally most deliberative body that has such a long and deep tradition that goes back two centuries and a generation or more.

And here in these Chambers and the Chambers that have preceded these across the capital throughout the years have come the discussions and deliberations that have helped direct the destiny of America. Times of wars have been declared here. And there have been many State of the Union addresses delivered and heads of state that have come here to stand here at the rostrum and tell America, to the United States House of Representatives—accompanied often by the United States Senate and the Cabinet members and the Supreme Court, representatives from the Pentagon and others—to address the destiny of America and help direct our destiny.

And it has been true that the voices of America have been heard in these Chambers over and over again throughout the generations. And it's what it was designed to do by the wisdom of our Founding Fathers. Our Founding Fathers understood—and I believe that God put them to work on our behalf—our rights come from Him. We know. And it is a matter of fact that's clearly delineated in our Declaration of Independence. It's been carried out by many of the words of the leaders that we have had that have emerged over the years, over the centuries, and over the generations.

Our rights that come from God, debated here in the United States House of Representatives, in this American destiny which is the product of His Providence and the product of the collective judgment of the American people and the vision and the wisdom of this Republic. The Constitution guarantees us not a democracy but a republican form of government. That means a government that's established by representatives of the people. And those of us here that are the products of the elections that have the privilege to represent the 435 congressional districts in America, we aren't the products of a democracy. We're the products of the votes by the citizens of America that direct us to carry out our duty as representatives in a republic.

That means that we owe our constituents our best efforts and our best judgment.

And part of that best judgment is to spend a lot of time back in our districts listening to our constituents, carrying out our arguments, using them as a sounding board because they're busy in real lives. They're busy going to work every day, raising their families, living the American dream in many cases. And they have asked us, directed us, hired us, and we've asked for the privilege to represent them here with our best judgment, here in the center of the capital of the greatest Nation on Earth, the unchallenged greatest Nation in the world, the United States of America.

You hear this magnet of Washington, D.C., which is the center for information that comes in the world, and it's available to us. Each of our offices is a magnet for information. And through our office comes the wisdom of our constituents and the wisdom of America. It's our job to hear the pleas of the people and understand the arguments that they make, and evaluate them, the empirical data, evaluate the urgency that they deliver it to us with, and sort out the highest priorities and bring those priorities into this body.

And we're also here gathering data from around the world and from around the country that comes directly into our office, and we're to evaluate all of that and bring out of it a rational, prioritized solution for the destiny and the direction of America. That's the vision and the wisdom of this constitutional Republic known as the United States of America. The vision and the wisdom.

And I note that in Texas when they went through the effort to establish the textbooks that would be delivered and often go all the way across America, they made sure that they changed the language in the books so that it is clear that the students in Texas know, and soon it will be clear that the students all across America know, that this is a constitutional republic.

So here we are, Mr. Speaker, on the floor of the United States House of Representatives, a place where we're to gather and bring to this floor the wisdom of America, coming out of the mouths of 435 Members of the United States House of Representatives. And that, brought up to and compared to the wisdom that's collected out of the 50 States from the 100 Senators, from that's to come the policy of the United States of America over to the desk of the President, where he has the opportunity to sign and ratify or veto the legislation that we send to him.

□ 2050

And here we are today with a Congress that's dysfunctional, Mr. Speaker, a Congress that over 200 years of tradition and history and practice has provided for open rules that allowed for any Member of Congress to bring an amendment to an appropriations bill. Maybe even at the last minute. Maybe an amendment that was written not on a piece of parchment—that was a little bit before my time anyway, but possibly it could have been. Could have been written on a napkin. Could have been written on a place mat. It could have been produced on a computer in an office or typed out now on a BlackBerry and sent down here. But introduced to the Clerk of the House as an amendment even at the last minute. And any Member could, under those circumstances of an appropriations bill, bring that amendment up, require a debate and force a vote on the subject matter that was before this Chamber.

That practice had taken place for over 200 years, Mr. Speaker, and now it's gone. It's been taken away by Speaker PELOSI. The first year that she held the gavel of the Speakership we still had the semblance of an open rule that went on for about half of that appropriations cycle, and then it was shut down. No more open rules to appropriations bills. Shut down. During that period of time, my staff advises me that I was successful in passing more amendments than anybody else in the United States Congress. It wasn't my goal to rack up more amendments, but it was my goal to make sure that my constituents were heard.

And we brought those amendments to the floor in 2007, many of them successfully. But in the aftermath of that abbreviated appropriations season, what we saw happen was a change in the rules that restricted Members from bringing amendments and eventually became the de facto closed rule system that shut down and shut off the input that came from all of these Members of Congress, who had been out reaching out and gathering information and becoming the repository for the collective wisdom of their congressional districts. Added to that their judgment, their research, their analysis, all of that shut down and shut off by order of the Speaker of the House.

No more amendments on appropriations bills unless the Rules Committee up there in the hole in the wall committee where very seldom does any press go and very rarely is there a television camera in there. And they meet often in the middle of the night. And they write a rule such as a rule that deems a bill to have passed. It's pretty infamous that the chair of the Rules Committee, LOUISE SLAUGHTER, advocated that they not bring ObamaCare to the floor of the House for a debate and a vote, just simply deem it as passed. Deem a bill as passed.

Can you imagine, Mr. Speaker, how the Founding Fathers would shudder at the thought that they could create this great deliberative body and this constitutional Republic that could be reduced down into the chair of the Rules

Committee advocating that they simply deem that a bill is passed rather than debate it, put it up for amendments, and allow the collective wisdom of the United States of America, as processed through the voices of the Representatives, to work their will so that we can produce a policy that's good for this country?

They set up the right debate structure, they set up the right process, and it's been usurped by this Speaker to the point where even it's a closed rule on appropriations now. Where one can't even begin to offer an amendment. Where I went up to the Rules Committee to—you are supposed to go up there and beg them to allow you to make an argument or a debate. I have never done that. I can't bring myself to beg the Rules Committee.

But, nonetheless, at 1:30 in the morning on ObamaCare, I had 13 amendments up before the ObamaCare bill was to come to the floor the next day, and I waited a long time in line for an opportunity to make my case for those 13 amendments. And the Rules Committee, one of the senior members had the audacity to lecture me for wasting staff time to write the amendments and apparently for wasting trees to print them up in paper. Because whatever ideas might come from a Member of the House of Representatives, I should have known—and he told me I should have known—that the Speaker has decided that none of my amendments will be considered, therefore why did I waste the time. Why did I waste the paper to introduce them into the RECORD? That's the kind of thing they can get away with when they are up there in the hole in the wall, the Rules Committee up there in the corner, unaccountable to the press, not on television, no one reviewing them outside of this body.

And I can come down here and tell you that, Mr. Speaker, and a few people will hear it, and a lot less will be outraged; but even that intolerable circumstance is even worse than that because of the no open rules on appropriations has now been reduced to for this year no appropriations bills and no budget.

So when the President proposes his spending plan, I guess you could call it a budget—we don't accept the President's budget. This is the House of Representatives. The Constitution requires that all spending bills start here. They don't start in the White House. The White House makes a recommendation, and it's our job to process it through the Budget Committee and produce the document that is the collective wisdom for supposedly the entire United States House of Representatives that sets the spending limits for the appropriations process. A budget that says don't outspend your budget, and you can spend it in these categories that are laid out by the Budget Committee. And that's the fiscal restraint.

No budget bill in this Congress; no appropriations bills in this Congress. So we no longer need the rule that says you don't get to offer an amendment on them because there are no bills to amend.

Mr. Speaker, we're at the point where this United States Government is being run by the iron fist of the Speaker hanging onto the gavel, dictating to 435 Members what she will do. And we're no longer accessing the collective wisdom of 306 million Americans. We're just accessing the collective wisdom of the Speaker's staff and whoever else can penetrate through that circle as part of that staff.

And how can we believe that the equivalent of a dictatorship can run this country as well as the collective wisdom of the American people? Our Founding Fathers saw the wisdom. They set up the constitutional Republic so we could gather all the wisdom of the American people and sort the good ideas from the bad, the wheat from the chaff, and bring the highest priorities to the top throughout the system of representing each district and coming in here to introduce legislation, bring it through the hearing process, the subcommittee and the committee process, and to the floor of the House.

Where, then, when a product is produced by the wisdom of the entire House, it can go down to the Senate, where they can work their will. And if they have some better, some sage, ideas, go ahead and fix it a little bit and send it back to us. And if they are good ideas, we'll ratify it, and we'll send it to the President. That's how it's supposed to work, Mr. Speaker. It is not working that way.

The system, the process has been shut down. Democrats and Republicans should be outraged at what's happening to America because the wisdom of America is being locked out of the process here in the United States Congress.

And we watched, and a number of us vigorously opposed what some declared to be the passage of ObamaCare. ObamaCare, the President's signature piece of legislation, rejected by the American people, who under the constitutional guidelines came here to the Capitol building on at least two occasions, and I would argue several more, by the tens of thousands to petition the government for redress of grievances and to argue don't take our liberty away.

The people in the United States want to be able to buy the health insurance policy of their choice. They want to be able to take care of their own personal responsibility. They don't want to have the Federal Government cancel every health insurance policy in America, which they will do under ObamaCare. And they don't want the terms of their health care dictated by the Federal Government. They want to be able to buy a catastrophic health insurance policy with low premiums and high deductible. They want to be able to couple that with an HSA and grow that into a retirement fund once they've done a good job of managing their life's health. They want to be able to shop for a policy of insurance across State lines so they can look for cheaper premiums and fewer mandates.

They don't want Federal mandates on their health insurance. None. And they surely don't want an expansion of Federal mandates on health insurance, whether it's brought to them by Democrats or Republicans. No Federal mandates on insurance. Let people vote with their feet. Let them buy across State lines. Repeal the McCarran-Ferguson Act, which is the Federal statute that allows the States to establish monopolies for health insurance companies within those States. Let people break out of those chains.

But ObamaCare came at us and was passed here off the floor of the House of Representatives when it did not have the majority support of the 435 Members that were here. And, Mr. Speaker, you might ask how did it pass then? How did it pass here barely, by a small little margin of votes if it didn't have the support of the majority of the House?

□ 2100

And the answer to that is, well, there had to be a couple of backroom deals made that had to be announced to the press so that they could at least make the excuses that they made, but they didn't have the votes to pass ObamaCare as it was. That bill that turned into almost 2,500 pages of legislation could not have passed the House if it weren't for two promises. One of them was that there would be a reconciliation package that would come out of the Senate that would come here to be voted on within so many days of the passage of ObamaCare, and another one was the President promising to BART STUPAK and others, the ''Stupak dozen,'' that he would issue an Executive order that would fix the problems in the legislation that were created by the language of BEN NELSON, the Senator from Nebraska.

So in that day, under that scenario—think of this—they could not produce 218 votes to pass ObamaCare unless there was a solemn oath that convinced the people that were going to vote for ObamaCare, that were elected to vote for ObamaCare, that the Senate would pass a reconciliation package that made a number of other changes and that the President would sign an Executive order that would amend the Ben Nelson Federal funding for abortion language.

Think of this: How naive would you have to be? How far would you have to stick your head into the sand, Mr. Speaker, to believe, first, the language that came out of the Senate in the reconciliation did happen, but to believe that the President of the United States could sign an Executive order that would amend the law that was passed by the House of Representatives and the United States Senate? That is an unconstitutional concept to its very core.

Congress has the legislative authority, not the President. The President's responsibility is to faithfully ensure and take care that the laws are enforced and the policy that the Congress directs is carried out. That's what needs to happen. That's the constitutional framework. The President doesn't have the authority to sign an Executive order that amends the language that has been approved by a majority vote in the House and a majority vote in the Senate. But a number of people over on this side of the aisle cast their vote for ObamaCare—about a dozen—on the promise that President Obama would sign an Executive order that would alter the legislative language and its effect when it came to Federal funding for abortion. That is what I and many others would call the tiniest little fig leaf for people who wanted to vote for the bill in the first place but said they took a stand on principle and they wanted to find a way out from underneath that. So they hid behind this tiny little fig leaf called the President's Executive order. But the votes weren't there to pass ObamaCare on that day without it and without the promise that the Senate would pass legislation that would change the language that was being voted on in the House.

Think of it; the chair of the Rules Committee just simply wanted to deem that ObamaCare passed and not have a vote, deem it passed. And the promise, though, was that the Senate will pass some legislation to fix a mistake that you are about to make; and, by the way, if you think that taxpayers shouldn't be compelled to fund abortions in the United States of America, the President will fix that with an Executive order. And we are here to believe that this is still the greatest deliberative body in the history of the world and that it's the collective wisdom of America? I say not. I think not, Mr. Speaker.

This system, this process has so devolved downward that it no longer functions as the Congress was envisioned to function. We now must alter, abolish, and change the direction that this Congress is going and put new people in place, people with gavels in their hands chairing committees, people that adhere to the Constitution; put in place the requirement that we introduce legislation that identifies the specific sections of the Constitution that grant the authority of this Congress to introduce and pass such legislation, that there's a constitutional foundation for all the legislation that we pass. And I believe there is a reasonable chance that that will happen and that the changes will take place in November and that there will be a major sea change in the seats in this Congress. A breath of new constitutionally and fiscally responsible vigor will come a-washing in over this Chamber.

But in the meantime, we need to lay down the parameters and reestablish this covenant with the American public that we will function in a constitutional fashion, that we will balance the budget and start to pay down the national debt and be straight with the American people on how difficult that is. I want to see a balanced budget come to this floor that balances this budget in 1 year—not in 20 years or 50 years or 10 or 9—1 year. And, yes, I expect that that first balanced budget offered that balances the budget in 1 year will be so painful that it's not going to pass. But we need to tell the American people what we have to do to balance this budget. Right now this Congress doesn't have the will to even tell America what it takes to balance the budget.

And we must, as an early—and I will argue first—order of business, bring the repeal of ObamaCare to the floor, to pull ObamaCare out by the roots, lock, stock and barrel, root and branch, so there is not one vestige of ObamaCare left behind, Mr. Speaker, because ObamaCare is not the product of the American people. It's the product of legislative strong-armed activity that used the maneuvers of ''deemed to pass,'' the Senate promise of reconciliation, the President's Executive order, and the willful neglect on the part of Members of the House of Representatives.

I yield to the gentleman from Texas so much time as he might consume.

Mr. GOHMERT. I appreciate my friend from Iowa pointing out some of the problems with the ObamaCare bill and one of the things that just made it a dishonest bill from the beginning. We know this is language from the Constitution itself, Article I, section 7, ''all bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills.''

Well, if you go back and look at the legislative history of the ObamaCare bill, you find out that actually that was a bill that was to help veterans with tax credits, as I recall, for the first-time home purchase. It was a bill that originated out of the House because you've got to comply with Article I, section 7, all bills to raise revenue shall originate in the House of Representatives, and that bill obviously had bunches of taxes in it, even though the President assured us over and over that it was not a tax itself. Certainly it raised revenue. And the Senate knew that. And the President, although his attorney general now disagrees with him—certainly he didn't back at the time. The President said it's not a tax; it's not a tax. Well, now they are saying, well, maybe it is a tax.

Regardless, there's revenue raised in the bill, so it should have had to have complied with Article I, section 7. But we all know that it was the Senate ObamaCare bill that came down here, and we had to vote for it without being able to amend it. The reason was it was a veterans' bill to assist first-time home purchasers who were veterans and so that the Senate could say, well, it did originate in the House.

They took the bill for our veterans, to help our veterans, and they stripped out every blooming word, including the title, and substituted, therefore, ObamaCare. Nearly 3,000 pages were substituted for a bill that originated to help our veterans.

Wow, what a juxtaposition that was. So anyway, that's why I say, of course, we know nobody in Congress is dishonest because the rules tell us that, but the bill was dishonest because it purported to be a bill to help veterans, but everything, including the title, was stripped out and substituted with that massive tax increase and the mandate upon all citizens that is just going to get worse and worse.

□ 2110

You know, we were told there would be no rationing in the President's health care bill. And it turns out, the Dr. Berwick, who was put in charge after it became law, said something along the lines of it is not a question of whether we are going to have rationing, it is when and if and who, or something like that. So there is going to be rationing. And what does that mean? It means seniors who rely on Medicare to live are going to be told, You know what, you are at the end of the line. You probably don't have that many years to live anyway, so under the President's wonderful ObamaCare program, you are not going to be able to be part of who gets some of this rationed care. That is the kind of thinking that we are talking about.

And if I might address something that just came up today, of course the Republican leadership rolled out The Pledge, and we will talk about all of that some other time. The thing that I wanted to point out was that I saw the Democratic leadership on the news before I came over saying here these Republicans were talking about wanting to help small business, and then they had to rush in from a hardware store so they could vote against this wonderful small business bill.

Well, I guess it is all in the eyes of the beholder whether that is beautiful or whether it is just abominable, but just to mention a few of the things that bill that was passed today to help small business—supposedly, purportedly, actually according to title II, there will only be a fraction of small businesses that will qualify for any tax relief.

It would allow for full exclusion of the gain from the alternative minimum tax, but it is only going to help a small fraction.

And when you get over to title IV of this bill, and the bill was actually to provide funds for loans to small business owners so they could hopefully stay in business. But you really get to the heart over in title IV, where it says there would be $30 billion in a small business lending fund, and it would authorize the Treasury Secretary to

make capital investment in banks that have less than $10 billion in assets.

Now, those sound like pleasantries, but the fact is when you are talking about the Treasury Secretary making capital investments, you're talking about people who have not had enough of buying up private business in America. We are talking about a government who tried to force TARP funds into the hands of small banks. The ones I knew wouldn't take it. They didn't want the Federal Government's grimy hands dripping down into their bank telling them what they could or couldn't do, and for the good reason that they were healthy before the government messed things up. They were doing fine until the government let the huge investment banks that give 4 to 1 to Democrats, let them run them amok, let them get in trouble, and nearly bring down our economic system.

And because the investment banks got into trouble and our community banks for the most part were doing okay before Chicken Little Paulson ran around screaming the financial sky was falling, well now, this bill, purportedly for small business, is actually going to let the government get its grimy hands into ownership of smaller community banks that were doing fine until the Federal Government tried to mess up the economy.

And also, the proposal does not require, this bill doesn't require institutions to lend to small businesses. It gives them incentives to lend, but it lets the government get their hands into the community banks.

And so the bottom line: We know that come the first of the year, that there is going to be the largest tax increase in American history if we don't vote to stop it. We understand today Majority Leader HOYER announced that there would be no vote on extending the current tax rate before the elections. And I am telling you, betting isn't legal in Texas, but if I were able to bet something, I would bet you that there are sure not going to be the current tax rates extended in a lame duck session. The only chance of having the current tax rates continue after January 1 is if the American public puts so much pressure on this leadership. And we have some Democratic friends across the aisle, and they really want to see the tax rates extended because they know it will cripple business. They have been hearing from people who say that, If you let my taxes go up, the biggest they have ever been up in my lifetime, you are in trouble. So there are assurances, don't worry about it. But I'm telling you, when the election occurs, the leverage is gone. People will be voted out of office who have been hurting small business, and there will be no pressure that can be brought to bear in a lame duck session to get the lame ducks to extend the same tax rates.

Mr. KING of Iowa. Reclaiming my time just to pose a question to the gentleman from Texas, if you are suggesting that the people who are in the majority in this Congress know that there will be a punishment that will hurt businesses, and that would be why some of them would want to extend these Bush tax cuts or make them permanent, as I do and as you do, is that really it? Is it their conscience, or is it the political pressure that is coming to bear now before the election, and what will be the results and the aftermath? Is it in their heads and their hearts to keep the taxes up because they think government can spend the money better? And is it in their political survival instincts to try to posture themselves in straddling the fence until such time as there is an election so that they can continue to allow the tax cuts to expire at the end of the year?

Mr. GOHMERT. Well, my friend from Iowa poses a wonderful question, and to make such a judgment call as to the motive, what was the intent here of those now who are saying, you know what, we are going to probably extend the current tax rates. As a judge for a decade, what you would do is you would look at the evidence. And the evidence in this situation is that for 3½ years our Democratic friends across the aisle have had the majority, and they have not lifted a finger to try to do anything about the massive tax increase that is going to hammer small business, hammer families.

I don't know why anybody who considers themselves homosexual would want to get married because you are going to get hammered with a marriage penalty. Anybody who is married is going to get hammered with a marriage penalty because the Federal Government, and it has gone through administrations of both kinds, Republicans and Democrats, and it has not been finally eliminated, as it should have been, but married people will get hammered. And small businesses will get hammered.

So we figure it is only right now when there is a massive hue and cry, millions and millions of people have taken to the streets, have come to Washington, come to St. Louis, come from across the country to tea parties saying we demand tax relief, that now all of a sudden right before the election, all of a sudden there is the feeling, you know what, don't worry, we will deal with this tax increase after the election.

Well, my friend, I believe it is time to worry because, and I do believe, I have talked to enough friends across the aisle, they know it is going to hurt business because they have talked to business people who have made it clear to them you are going to kill my business.

The point about the small business bill today that just says volumes about the way this leadership looks at the American workers and business' money: They think it is theirs.

So their idea is the best thing we can do for business is let your taxes go up higher than they have ever gone up at one time, let that happen January 1 and here is how we will help you. The bill we pass today will allow us to provide some of your money that we will invest in local banks so that we will be able to dictate policy to the banks because we will own part of them.

□ 2120

Then we'll get those banks to loan you your own money that we ripped from your hands, come January 1, with this huge, massive tax increase; but we're going to loan it back to you. That's how much this majority—I won't say ''this majority''—I'll say this majority's leadership—loves small business. We are going to pry the money away from your hands at the worst possible time in taxes. But good news: we're going to loan it back to you. Congratulations.

Mr. KING of Iowa. In reclaiming my time here, Mr. GOHMERT, I'm just thinking about how this works.

The expiration of these Bush tax cuts has been marching towards us for a long time. We know, when we get into the silly season of politics, any decisions that are made in Congress are made to send a message to the voters and not necessarily to provide the best policy to the American people. Call me a cynic, but I think your pundits and your historians will recognize that Congress does things just prior to an election that aren't particularly rational unless you put them within the context of the lens of sending a message to the voters that you're really not as bad as they think you are, for example.

So any of this decision could have been made with responsibility and foresight. It could have been made in any of the preceding months. It could have been something that was concluded in June or July, for example. We could have extended these tax cuts for 10 years, or we could have made them permanent, which is as I would have preferred; but it didn't happen.

I take this back to 4 years ago, in 2006, when Democrats won the majority in this House of Representatives. CHARLIE RANGEL, the esteemed former chair of the Ways and Means Committee, was the apparent person who would become the new chair, formally, on the third day of January of 2007. CHARLIE RANGEL went on the talk shows all over America, and they began asking him: Which of the Bush tax cuts would you like to keep? Which of the Bush tax cuts would you be willing to see or like to see expire?

I listened to a lot of that. I never heard a definitive answer from CHARLIE RANGEL. In fact, it has been a long time since we've heard a definitive answer from CHARLIE RANGEL. Yet, throughout that period of time, from November until February, the pundits were asking questions, and smart money investors were making decisions and were drawing a calculus on what they thought might happen to the potential extension of the Bush tax cuts.

Smart money concluded almost 4 years ago that there would not be extensions of these Bush tax cuts. Then you saw, beginning in late January and early February of 2007, a dramatic drop-off in industrial investment because smart money knew that the cost of capital was going to go up and that the profit margin would go down. That, I believe, was one of the early indicators that started to drive our economy down. Where we sit today is watching these cuts that could have been extended and could have been made permanent in any month prior to now. Now we're down to the last week before the election, and we're pretty confident it is not going to happen.

As bad as it is to see this large, huge, looming tax increase, the most immoral and diabolical of all is the death tax—the death tax that doesn't exist today. People who pass away in 2010 can pass the entire amounts of their estates on to the next generations without a tax penalty. George Steinbrenner, one of those examples, avoided the taxman. However poor the happenstance was of his being called home this year, the billionaire George Steinbrenner's family didn't have to pay an estate tax. However, at midnight on December 31, at the instant the ball drops in Times Square in New York, someone who passes away a second after that ball hits bottom will be looking at a new death tax that has a $1 million exemption, that starts at a 55 percent tax and goes up from there. That means that the family farm that might own two sections of land in Iowa will have to give up half of that land just to pay the taxman, and there is no relief in sight.

It is the class envy component of this which concludes that, no matter how much you pay, no matter how many taxes you pay on the equity that you have, if you have paid the tax on it and have accrued the capital and the net asset value, we are going to tax you again after you're dead.

I've taken calls in the past, and I think many Members of Congress have taken calls in the past from family members who have had someone of whom they were having to ask the question of whether they should put them on life support or whether they should take them off of life support. The question was predicated upon: Will there be a tax liability or won't there be associated with the life of a loved one?

This Congress must resolve this issue because, if we march forward to December 31 at midnight, there will be thousands of Americans lying on death beds, with their families gathered around. Sometimes that terminally ill family member will be coherent and rational and will say, Do not pay this tax. Don't put me on life support. Unplug me from life support. I want to pass away in 2010 so you don't have to pay the taxes on everything that I've earned all my life and that I've already paid the taxes on.

Those are the circumstances. This diabolical and cruel policy will put families in the position of having to ask the question of whether they should try to keep their family members alive longer, with the chance that they might have some weeks or months of fulfilling lives, or whether they should take them off of that life support. Worse yet, it will happen. The time will come. If we don't fix the death tax, it will happen that there will be family members who make decisions to unplug or to not plug in loved family members, even at their requests, because those family members are not expected to live past midnight on December 31. Then, at the stroke of midnight, if that person draws another breath, there is immediately a 55 percent tax levied against all but $1 million of his life's work and his life's savings. It is cruel, it is diabolical, and it should not ever happen in the United States of America.

That was set up because that was the best deal that could be gotten, and there was a belief back in those years of 2001 and 2003 that this Congress would have a conscience, a conscience that would prohibit them from allowing us to go forward to December 31, which would put people in a position like that. Mr. Speaker, I will tell you that, of all of these taxes, the death tax is the most cruel. It is the most egregious. It is the most diabolical. It is a sin to put people in this position, and this Congress is determined to go down that path because their class envy trumps their compassion for people who have to make decisions like that.

The gentleman from Texas.

Mr. GOHMERT. My friend from Iowa is so correct.

I actually have one of my constituents who has got a lot of farmland in east Texas, and he told me a couple of years ago, You guys have got to do something about the death tax. He said, My kids are all grown. They're adults. They went and hired their own accountant, and they all talked to him. The accountant explained that, the way the law is set up, if I die before the end of 2010, there is no death tax at all. He said, you know, We're land rich and cash poor. We don't have a lot of cash. It's in land. The land keeps us going. We make money off of it; but if we have to pay the tax, we're going to have to mortgage the land, or we're going to have to sell the land. We can't keep it if I don't die in 2010.

He said, Now, my kids are kind of smiling and kidding about it, but I'm starting to get a little nervous because they've said, You know, Dad, the accountant says, if you don't die before the end of the day on December 31 of 2010, we're going to lose 55 percent of our land. So we're kind of nervous about it, and we're kind of wanting to know where you're going to be during December in case we have to get with you.

You know, he said, they're kind of kidding and kind of laughing, but I'm starting to get worried.

I saw him just a few weeks ago. I asked, Are you still worried?

He said, You haven't fixed the law. You bet I'm worried.

Yes, there's a $1 million exemption, but it's still a 55 percent tax. It is outrageous.

Now, my immediate family will probably never be affected at all by the death tax, but if you're a person of principle who believes the Founders had the right idea that socialism didn't work, it doesn't work and it won't ever work, then you have to know that the death tax is a Socialist notion that says you accumulated too much in your life, so we're going to take 55 percent away from you and give it to other people who didn't earn it.

□ 2130

Now, I've mentioned this before, but it is so important. I was watching a replay of the different news shows from about 11 p.m. to 3 a.m. and I was hearing people talking about all the young people, all the students that wonder what's wrong with socialism. Well, I was exposed to what's wrong with socialism, why it doesn't work, in one little incident that occurred while I was an exchange student in the Soviet Union.

We were out visiting a collective farm, a socialist farm in socialist Russia—actually, this is Ukraine—and it was about 20, 30 miles outside of Kiev. The farmers were sitting in the shade and the fields looked pitiful; I mean, any farmer in east Texas would have been embarrassed to have fields like that. And this is mid-morning. It's morning. It has still not gotten really hot yet. It's the time, if you work on a farm or ranch, you try to get your work done before that sun gets too hot, and they were all sitting in the shade laughing and cutting up. So I spoke a little Russian and I said, trying to be as nice as I could without insulting them, When do you work out in the field? And they all laughed. And one of them that kind of talked more than the rest said, I make the same number of rubles if I'm out there or if I'm here, so I'm here.

Well, there it is. If you're going to pay somebody for work they don't do or you will pay them the same amount of money if they do work, most people aren't going to work, and the system always falls in on itself. The only way a free market system fails is when people start thinking, wouldn't socialism be a good idea? And they start moving toward people being paid not to work, and then it falls in on itself. As the old saying goes, back from the 1700s—Tytler, the author, was given credit, it may have been him, maybe not—but capitalism always fails and democracy fails when people find out they can vote themselves largesse from the Treasury. Then they always vote for the people that will give them the most

money and then the system fails for lack of fiscal responsibility. So that's what we're looking at right now.

Let me also say that these same folks that are saying we want to help small business and we did so today and this is how we're helping, we're going to let your tax rates go up higher than they have ever gone up at one time come January 1, but the good news is, with all that massive amount of money we're going to pry from you, we are going to loan it back to you and have you pay us interest on it.

I don't know how anybody could think they're helping the middle class when you look at the 10 percent tax bracket. Now, those aren't people that are making a lot of money that are paying 10 percent taxes right now, but come January 1, their tax will go up 50 percent. How in the world can somebody say, Oh, we care deeply about the middle class, so if you're paying a 10 percent tax because you're scraping and struggling to make ends meet, so we've got only a 10 percent tax on you, but we are going to let it go up 50 percent, you'll pay 15 percent come the first of the year; and also, if you're in the next to the lowest bracket paying 25 percent, your taxes are going to go up 3 percent to 28; if you're in the 28 percent bracket, it's going to go up to 31; if you're in the 33 percent bracket, it will go to 36; and the 35 percent bracket it will go to 39.6.

But it doesn't stop there. The marriage penalty will return from the first dollar of income. The Child Tax Credit will be cut in half from $1,000 to $500. I mean, that's $500 immediately out of nobody's pocket but the very middle class that this group is saying they're so dedicated to helping. I hear from the middle class every day saying, Enough already. We don't need any more of your kind of help.

The standard deduction will no longer be double for married couples relative to the single level. The dependent care tax credit will be cut. That's all middle class help that will go away. And then it will be higher taxes on people that are trying to save money and on people that are trying to invest money so they can elevate themselves. And what are we going to do? We're going to jump up the capital gains rate by 33 percent—15 percent will go to 20 percent.

And then there are these other taxes like the tanning tax. It imposes a 10 percent excise tax on getting a tan from a tanning salon. And then there is the medicine cabinet tax, that Americans will no longer be able to use their health savings account or flexible spending account or health reimbursement pretax dollars to purchase nonprescription drugs. This is part of the deal that this administration cut with the big pharmaceuticals because they said, you know, you promised to give $80 billion, or whatever it is, but here's the deal we'll work out—not on C–SPAN like the President promised over and over, but in a private conversation they cut a deal with the big pharmaceutical companies.

Don't worry about it. You give us $80 billion, you're going to make a lot more than that because we will make people with HSAs buy prescription drugs. So hayfever pills that I've taken since I was 8 years old when hayfever season hits in east Texas I will no longer be able to get for $2.84 for 100. I'm going to have to buy a prescription drug. Well, guess who that helps?

And then there is the brand name tax that will kick in. We've got just all kinds of tax problems that are going to kick in. The alternative minimum tax, the employer tax hikes are all going to hit come January 1, and it will be a disaster.

And just so people understand, if you are single, you have a 10 percent tax if you make less than $8,375. Well, good news for Americans. We're letting them know here tonight that this group cares so much about you for making less than $8,000 a year we're going to raise your taxes from 10 to 15 percent. Congratulations. And if you're married and you make less than $16,750 as a married couple, guess what? We love you so much, we're going to raise your taxes 50 percent as well from 10 to 15 percent. It's just incredible what we're doing to people.

And people know back home—it's like Reagan used to talk about. There's nothing scarier than hearing the words ''I'm from the government, and I'm here to help you.'' These people across America don't need any more help like this. We're going to raise your taxes by 50 percent if you're in the lowest income bracket, but don't worry. We're going to loan you money back, your own money back to you, and let you pay interest to the government.

I yield back to my friend.

Mr. KING of Iowa. I thank the gentleman from Texas.

A couple of things I would add to that. I want to go back and cap off the estate tax argument and one of the other ways it applies.

You said land rich and cash poor, and that happens all across this country. And some of that land is poor. When people say they are land rich, they're land rich with poor land even, but that's the expression. And there is a tradition that goes out; there are roots that go into the land. Those of us that have lived on the land and made a living out of it and look around at our neighborhoods and know that the generations that grow off and on of that land are committed to making a living out of it and seeking to establish a way that they can pass that land along to the next generation. It's a matter of tradition. It's a matter of pride. It's family lore. It's a distinction of having that chance. People came out across the prairie in a covered wagon and walked behind the oxen to live free or die. They put their stakes out there in the four corners of their 160 quarter section and homesteaded it.

We have a lot of family farms in Iowa that go back 100 years, even 150 years, and some of those are broken up by the estate tax that looms over the horizon. One of those that is at risk of being broken up right now is one that I actually came across last week, and I want to make a statement here for the RECORD tonight, Mr. Speaker. The representative of that farm is Landi McFarland, a mid-twenties young lady that is a sixth generation that has been raised on that land.

□ 2140

That land that's known as Hoover Angus Farm. And they run a pure Red Angus operation and the other things that go along to make that balance within that land that's down there in southern Iowa and those beautiful rolling, grass-covered green hills in that part of the State and that part of the country and the world. And as a sixth generation who lives and breathes to live on that land and carry out the dreams of her ancestors and her father and her grandfather and the people that went before her, wants nothing more than that chance for the next generation to live there and do the same thing and build on Hoover Angus Farm.

And yet, they're looking at an estate tax that would wipe out half of that land that's been put together.

And the cruel, cold heart of people that don't understand that, that never lived that life, that don't know about being land rich, even with poor land, and cash poor, and knowing that half of that land could be taken away just to satisfy Uncle Sam, do not begin to understand that when you put together an operation, sometimes it takes generations to pick a piece of ground here, a 40 here, an 80 there, a 160 here. And after a while you've got a unit, a land-based unit that's symbiotic, it's balanced. It produces the feed and the productivity and has the grain storage and the transportation links and the building network that allows for the whole unit at all to function as a unit.

And if Uncle Sam steps in there and half of that has to go, a lot of times it will destroy more than half of the value. You can't just cut it in half. You can't just say, Well, here's your half acre, and here's Uncle Sam's half acre, and turn it into a checkerboard and think it functions again. It does not. It becomes dysfunctional. And the value of the unit diminishes. You can't split it.

So you have to decide whether you can sell something off and maintain that unit or whether that unit becomes of less value and no longer functional and competitive, in which case it gets split up to other interests—perhaps sold at a discount because it's no longer a unit—and the legacy of six generations of Hoover Angus and then Landi McFarland could end overnight if we don't fix this estate tax problem that we have.

And another component that the American people need to think about is the chilling development in

ObamaCare. And it is this—and I have said, Mr. Speaker, a number of times right here from this same podium, that ObamaCare is the nationalization, and when I say ''nationalization,'' I mean coming under the ownership, management, or control of the Federal Government, ObamaCare is the nationalization of your skin, Americans, and everything inside of it. It's the Federal takeover of your skin and everything inside it. The second most sovereign thing that you have is your health. The first most sovereign thing you have is your soul.

The Federal Government takeover, nationalization of your skin and everything inside it, and a 10 percent tax on the outside if you choose to walk into the tanning salon. A tax on the outside of your skin to fund ObamaCare. How outrageous can that be?

And here's the milestone, Mr. Speaker, it's the first component of a national sales tax with all of the elements of the Federal income tax and all of the things that Mr. GOHMERT has talked about and identified here that are expanding and poised to grow and increase dramatically.

One of our fears has been that we would have a sales tax coupled with an income tax and all of these other series of taxes. The tanning tax is the very first Federal sales tax that's imposed on anybody that goes into a tanning salon.

Now, I don't suggest that it's a tax on a lack of melanin in the skin—although some have suggested such a thing—but I will tell you flat out specifically that it is the first national sales tax on a product.

And if the Federal Government can impose a national sales tax on a service, they can impose it on any sales or service whatsoever in the United States of America.

And if we're to do that, we need to abolish the IRS, eliminate the Federal Tax Code, wipe it all out, and convert it all over into a consumption tax. Free us up from the burden of the IRS. That's what needs to happen, Mr. Speaker.

But these are two points that I think are essential to make. When you watch family businesses where the tax has been paid on the equity in that business and watch when it passes to the next generation, if the Federal Government's got to step in and impose a tax on an estate that's already paid its taxes on its equity, it takes that family business, that family factory, that family farm, and it separates it in half, and like a lot of things, even the baby that Solomon spoke of, it's worth a lot less in two halves than in one whole.

Mr. Speaker, I appreciate your attention and your indulgence tonight, and I'm absolutely convinced that I have convinced you.

I yield back the balance of my time.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. DAVIS of Illinois) to revise and extend their remarks and include extraneous material:)

Ms. WOOLSEY, for 5 minutes, today.

Mr. MILLER of North Carolina, for 5 minutes, today.

Mr. MCDERMOTT, for 5 minutes, today.

Mr. DAVIS of Illinois, for 5 minutes, today.

Mr. DEFAZIO, for 5 minutes, today.

Ms. KAPTUR, for 5 minutes, today.

Ms. WATSON, for 5 minutes, today.

Mr. KENNEDY, for 5 minutes, today.

(The following Members (at the request of Ms. FOXX) to revise and extend their remarks and include extraneous material:)

Mr. NEUGEBAUER, for 5 minutes, today.

Mr. WESTMORELAND, for 5 minutes, today.

Mr. POE of Texas, for 5 minutes, September 30.

Mr. JONES, for 5 minutes, September 30.

Ms. FOXX, for 5 minutes, today and September 24.

Mr. DENT, for 5 minutes, September 24.

Mr. GINGREY of Georgia, for 5 minutes, today.

SENATE BILLS REFERRED

Bills of the Senate of the following titles were taken from the Speaker's table and, under the rule, referred as follows:

S. 1448. An act to amend the Act of August 9, 1955, to authorize the Coquille Indian Tribe, the Confederated Tribes of Siletz Indians, the Confederated Tribes of the Coos, Lower Umpqua, and Siuslaw, the Klamath Tribes, and the Burns Paiute Tribe to obtain 99-year lease authority for trust land; the Committee on Natural Resources.

S. 2906. An act to amend the Act of August 9, 1955, to modify a provision relating to leases involving certain Indian tribes; the Committee on Natural Resources.

S. 3828. An act to make technical corrections in the Twenty-First Century Communications and Video Accessibility Act of 2010 and the amendments made by that Act, the Committee on Energy and Commerce.

ENROLLED BILLS SIGNED

Ms. Lorraine C. Miller, Clerk of the House, reported and found truly enrolled bills of the House of the following titles, which were thereupon signed by the Speaker:

H.R. 4505. An act to enable State homes to furnish nursing home care to parents any of whose children died while serving in the Armed Forces.

H.R. 4667. An act to increase, effective as of December 1, 2010, the rates of compensation for veterans with service-connected disabilities and the rates of dependency and indemnity compensation for the survivors of certain disabled veterans, and for other purposes.

H.R. 5297. An act to create the Small Business Lending Fund Program to direct the Secretary of the Treasury to make capital investments in eligible institutions in order to increase the availability of credit for small businesses, to amend the Internal Revenue Code of 1986.

H.R. 5682. An act to improve the operation of certain facilities and programs of the House of Representatives, and for other purposes.

H.R. 6102. An act to amend the National Defense Authorization Act for Fiscal Year 2010 to extend the authority of the Secretary of the Navy to enter into multiyear contracts for F/A–18E, F/A–18F, and EA–18G aircraft.

SENATE ENROLLED BILL SIGNED

The Speaker announced her signature to an enrolled bill of the Senate of the following title:

S. 2781. An act to change references in Federal law to mental retardation to references to an intellectual disability, and change references to a mentally retarded individual to references to an individual with an intellectual disability.

BILL PRESENTED TO THE PRESIDENT

Lorraine C. Miller, Clerk of the House, reports that on September 22, 2010, she presented to the President of the United States, for his approval, the following bill.

H.R. 3978. To amend the Homeland Security Act of 2002 to authorize the Secretary of Homeland Security to accept and use gifts for otherwise authorized activities of the Center for Domestic Preparedness that are related to preparedness for a response to terrorism, and for other purposes.

ADJOURNMENT

Mr. GOHMERT. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 9 o'clock and 45 minutes p.m.), the House adjourned until tomorrow, Friday, September 24, 2010, at 9 a.m.

BUDGETARY EFFECTS OF PAYGO LEGISLATION

Pursuant to Public Law 111–139, Mr. SPRATT hereby submits, priort to the vote on passage, the attached estimate of the costs of the bill H.R. 5307, To amend the Tariff Act of 1930 to include ultralight aircraft under the definition of aircraft for purposes of the aviation smuggling provisions under that Act, as amended, for printing in the CONGRESSIONAL RECORD.