

to make this tax reduction day for D.C. residents. I expect to have leadership support for the D.C. Economic Recovery Act, and I expect support and will seek support from my side of the aisle as well.

There are six reasons why this House should support this bill. One, the District is insolvent with no other revenue stream in sight.

Two, Congress has constitutional responsibility for this city, and no other, as this body constantly reminds me.

Three, this is the only city prevented by Congress from taxing commuters who use city services.

Four, this is the only city that pays for State, county, and municipal functions.

Five, this is the only city with no State to recycle income from wealthier areas.

Six, this is the only city that pays Federal income taxes. We are second per capita in the United States without voting representation in the Congress.

These are six good reasons to support the D.C. Economic Recovery Act.

#### SUPPORT THE TAX LIMITATION AMENDMENT

(Mr. FUNDERBURK asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FUNDERBURK. Mr. Speaker, today is tax day. As I speak, literally millions of Americans are preparing their tax forms to meet today's deadline.

What many of them will discover is that they get to keep less while the Government gets to keep more. Since Bill Clinton took office, family income has flattened while taxes have gone up.

Today Members of this body will have an opportunity to do something about the over-taxation of the American people. Today we will vote on the Barton amendment to change the Constitution to require a two-thirds supermajority to raise taxes.

Considering the voracious appetite for taxes and spending habits of the Federal Government, I think this is a reasonable amendment. It is based squarely on the philosophy of limited Government espoused by the Founding Fathers. It is not time to put limits on the Federal Government. Support the tax limitation amendment.

#### GET REAL AND VOTE FOR REAL THINGS

(Mrs. SCHROEDER asked and was given permission to address the House for 1 minute and to revise and extend her remarks and include extraneous material.)

Mrs. SCHROEDER. Mr. Speaker, I find this debate fascinating. Like it is really easy to get a majority to lift taxes here, like people just love to run out and vote to lift taxes. Well, that is absolutely ridiculous. That is the hardest vote ever.

What we really need to do is first have a budget here. I find it amazing that people are saying they are going to insist we have two-thirds to raise taxes. When we did not even get a majority to have a budget? And we are halfway through this fiscal year. Yes, we are on continuing resolution No. 12, halfway through this year.

And can you imagine a more inefficient way to run a government, a business, or anything? Every 2 weeks you have to come back here with your tin cup and rattle it, beg, tap dance, do whatever they ask you, to stay in business. We ought to be talking about doing something that we can do that is real. Until we get a budget for this year, I think it is interesting that we can throw all sorts of gimmicks around and say that is the solution. The solution is to get real and vote for real things.

#### SAY "NO" TO MASSIVE TAX INCREASES

(Mrs. SEASTRAND asked and was given permission to address the House for 1 minute and to revise and extend her remarks and include extraneous material.)

Mrs. SEASTRAND. Mr. Speaker, for the last 40 years, Congress has violated some basic economic principles on the way to creating a massive high tax, high regulation, big-spending welfare state. One of those principles violated is that you should live within your means.

Beginning with Arkansas in the 1930's, the States began to put constitutional limits on taxing and spending. This chart compares the growth in State spending in the 10 States that require a supermajority to raise taxes to those that do not.

Clearly, we can see that spending is more restrained in the supermajority States.

This is exactly what we need at the Federal level—a serious commitment to spending restraint and the ability to say "no" to massive increases in Federal spending, Federal programs, and Federal benefits.

Mr. Speaker, it is time to follow the lead of the 10 States that require a supermajority to raise taxes. And it's time for the Government to do what every American family does—live within its means.

#### TAX DAY 1996

(Mr. SHADEGG asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SHADEGG. Mr. Speaker, on tax day 1996, today, we have a chance to amend the U.S. Constitution to require a supermajority to raise taxes. The last speaker on the opposite side of the aisle ridiculed the notion that it was difficult to raise taxes. In fact, she said that it is very hard to raise taxes, one of the most difficult of all votes.

Since 1980 this Congress has raised taxes six times. Each of those times it has increased the burden on the average American taxpayer. In my lifetime, that burden has been increased 1,200 percent. I do not know a constituent who believes they are getting 1,200 percent more out of the Federal Government today than they were in 1950.

The premise underlying this constitutional amendment is straightforward. It is one of fiscal responsibility. If you believe this Congress must be more responsible about spending the money it has, then you believe you must vote for this constitutional amendment, because by making it somewhat more difficult to take taxes out of the pockets of the American taxpayer, we will force ourselves to spend the money we have more prudently.

I urge passage of the amendment.

#### CONGRESS' SINGLE LARGEST MISTAKE

(Mr. SAM JOHNSON of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SAM JOHNSON of Texas. Mr. Speaker, in 1909, the Congress made the single largest mistake in the history of this country. It passed the 16th amendment to the Constitution, which allowed Congress to tax income. That single act succeeded in creating a tax system that is economically destructive, impossibly complex, overly intrusive, unprincipled, dishonest, unfair, and inefficient.

This country deserves a change. We need a tax system based on a vision of America that places the individual, not the government, at the center of society.

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We deserve a system that will increase economic growth, create jobs, expand opportunities, and allow people to achieve the American dream. We need a system that promotes freedom.

Two things need to be done. One, we need to get this two-thirds vote to increase taxes; second, we must repeal the 16th amendment to the Constitution. Americans do not want, do not need, and do not deserve the IRS.

#### SPECIAL ORDERS

The SPEAKER pro tempore. (Mr. EWING). Under the Speaker's announced policy of May 12, 1995, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Massachusetts [Mr. TORKILDSEN] is recognized for 5 minutes.

[Mr. TORKILDSEN addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Arkansas [Mr. HUTCHINSON] is recognized for 5 minutes.

[Mr. HUTCHINSON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

#### SUPPORT THE TAX LIMITATION AMENDMENT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California [Mr. COX] is recognized for 5 minutes.

Mr. COX of California. Mr. Speaker, in Bill Clinton's first term, he and the liberals who then controlled the Congress passed and signed into law the largest tax increase in American history. Since that time, we have still had no relief. It is April 15 today, and many people feel this pain.

The President, Bill Clinton, vetoed the middle class tax cut passed by the new Congress, and as a result, even though last year the gross domestic product, the measure of our economy, grew by only 2 percent, individual income taxes collected by the Federal Government grew 8.5 percent. Taxes are growing and growing inexorably, year in and year out. Today, the average American has to spend 3 hours out of an 8-hour day working just to pay taxes.

Ask yourself this question: How much do you spend in total on your home mortgage, on your rent, on your electricity, on your telephone? How much do you spend on your suits and your dresses and your other clothes? How much do you spend on restaurants and groceries?

Over the whole year, add all of those things up, and if you are like the average American, whether you are rich or not, even if you are just a working American, you pay more in taxes than you pay on all of these things, food, clothing and shelter, combined; 35 percent more in taxes.

It has not always been this way. Our taxes have been growing at an amazing rate just within our lifetimes. Many people here are veterans of World War II. If you are not a veteran of World War II, almost certainly your father is. When Pearl Harbor was attacked, only one out of every nine Americans even had to file an income tax return. That is the America our parents knew.

I am 43 years old. When I was a kid growing up in the Midwest, the average American family like mine paid income tax at a rate of 3 percent. Today, April 15, 1996, most of our constituents can only pine for such days as their own rate of tax has grown more than 1,000 percent.

While the tax burden on ordinary Americans has been growing and growing over the last 40 years of liberal control of the Congress, so, too, has runaway deficit spending. All these higher taxes have not balanced the budget. That is for sure. They have only promised that we will have more spending.

They have provided an excuse to spend still more.

In fact, according to the Congressional Joint Economic Committee, throughout the postwar period every dollar in higher taxes has provided an excuse for \$1.59 in higher spending. In other words, the higher the taxes, the higher the spending.

To rein in higher spending, this House has given two-thirds approval to a constitutional amendment to balance the budget. But if we are going to amend the Constitution to require a balanced budget and the supermajority vote to break that budget, then we must also take care that this, the balanced budget amendment, does not provide a new excuse, a constitutional justification, to raise taxes.

Colleagues, our taxes are too high. Spending is too high. Those who contend otherwise or who say that merely greater institutional will is necessary stand athwart 40 years of liberal Congressional history.

For once in 40 years, liberals do not control this body. For once, we have the chance to add a balanced budget amendment to the Constitution. And for once we have a chance to add a tax limitation amendment to the Constitution at the same time.

For once, let us do the right thing. Let us do the right thing for our country, for our children, and for our grandchildren, and vote "aye" on the tax limitation amendment later this evening.

#### CONSTITUTIONAL AMENDMENT ON TAX INCREASES NEEDED

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Arizona [Mr. SHADEGG] is recognized for 5 minutes.

Mr. SHADEGG. Mr. Speaker, today on this floor we will debate the issue of tax limitation. Many editorial pages across the country have criticized this concept. They say it is tampering with the Constitution. They suggest that it is dealing improperly with the sacred concept of majority rule. Indeed, they say and suggest it is a dangerous proposition.

I suggest to the contrary. Indeed, I think history proves to the contrary.

There are 10 States in this country which now have tax limitation amendments. My State, Arizona, is one of those States.

In Arizona, we added to our Constitution in 1992 a supermajority requirement very much like the one we will debate on this floor. It allows revenue neutral tax reform, but it says that when the Government seeks to raise taxes, to increase the Government tax bite out of the pockets of average citizens yet one more time, there ought to be not the narrowest of agreement on that idea, but a broad consensus. We ought not to foist down the throats of American taxpayers yet one more increase in taxes without first having developed a broad base of support for the

belief that that increase in taxes is necessary.

Now, why? Where are we today? What has the history been? Well, the history is that Government is a growth industry, that throughout my lifetime this Government has grown and grown inexorably, taking an ever larger bite time and again out of the pockets of the American taxpayers.

Six times since 1980 alone we have raised taxes in this country. In that time period, we have enacted some 4,000 tax changes. But those six specific tax increases have been passed by this Congress. And on what basis?

Well, the most striking of them was the most recent, the 1993 tax increase, the single largest tax increase in this Nation's history. By what margin did it pass? By the barest of possible margins. Had simply one vote in this body switched, it would not have passed. We would have not exacted that largest tax increase in U.S. history from the taxpayers of this Nation, by the switch of one vote in the U.S. House of Representatives.

But the contrast is even starker when we look at our body across the way, the U.S. Senate. There this measure was in a dead heat, a 50-50 tie. Not even a simple majority of U.S. Senators agreed on that massive tax increase. So the Vice President stepped in and he broke the tie, and we enacted that massive tax increase.

Now, for those who say we ought not to do this, we ought not to go from a simple majority to raise taxes, 50 percent plus one, to two-thirds, because somehow it offends notions of majority rule or of constitutional sanctity, let me point out that at 10 different places in our current U.S. Constitution, a supermajority is required. But let me also point out that 3 of those 10 were not in the original requirement. Three times since the birth of this Nation, three times since the adoption of our Constitution, we have added provisions requiring a supermajority for approval.

Why? Because there can indeed be a tyranny by the majority of the minority. Indeed, if you reflect on the premise, if you think about the reason for the Constitution itself, it is to guarantee certain rights, but, most importantly, to guarantee to the minority rights that they not be run roughshod over by the majority.

Let me cite just one example of such an instance in the tax arena. In 1990 this Congress passed the so-called luxury tax on expensive boats and automobiles and airplanes. The idea was we will punish the rich; we will make them pay a larger share of the tax burden of this country.

Indeed, it passed by the barest of majorities without a supermajority. But what did it do? Did it punish the rich? It did not. It punished the poor. It punished working Americans. Go anywhere in this Nation where we were leading the world in the manufacture of yachts, and you will discover skilled workers, skilled carpenters, skilled fiberglass layers, skilled people in the