

you talk about the private lives of citizens, you can go to jail even if you are an IRS employee. Why should they be any different than any other citizen? They are just servants of the people.

Next week is also going to focus on something that has been the compelling issue that brought me into politics originally in the early 1980's.

In the early 1980's, it was actually a State tax increase that doubled the taxes on my small business. I never had more than 125 employees at any one time; but I faced, with regulation and a doubling of my small business tax, laying off employees.

It got my attention. And I realized that American families, whether running a small business, like me, or my employees, could be hurt by government not being able to control spending.

You see, what I saw was our State had doubled their spending percentage nearly regularly over 20 years. What that means is every 2 years the spending increase was 20 percent, 10 percent a year, while the people's ability to pay got up 3 to 5 percent a year.

And as that happened and government grew, it was so easy, you see, to raise taxes instead of control spending, that what we faced were ordinary people, like me, running a small business in Vancouver, WA, facing taxes that we were having one heck of a time paying.

So I ran for office and got mad. I ran for office and I kept changing things. I ran an initiative in our State that said we will control spending and will make it tougher to raise taxes. It always should be a little tougher to raise taxes than to tax the American people, whether it be at the State or Federal level, than to increase spending, because you cannot tell a bureaucracy no.

Mr. Speaker, we passed that as an initiative in our State. And guess what? The spending growth is now 5 percent a year for the public government, and it is more in line with the ability of the people to pay. This worked. It will work when we pass the same measure next week.

On the floor next week will be a supermajority to raise taxes. And it worked in our State. It will work in our Nation. And I encourage watching for that vote and see how Members of Congress vote.

#### REGARDING JUDICIAL ACTIVISM

The SPEAKER pro tempore (Mr. STEARNS). Under a previous order of the House, the gentleman from Texas [Mr. DELAY] is recognized for 5 minutes.

Mr. DELAY. Mr. Speaker, I rise today to discuss an issue that is of great concern to the American people, and that issue is judicial activism.

Earlier this week, a three-judge Federal appeals court reversed a decision made by Judge Thelton Henderson, who barred the enforcement of the California civil rights initiative.

In reversing that decision, the appellate judge wrote, and I quote, "A system which permits one judge to block with the stroke of his pen what 4,736,180 State residents voted to enact as law tests the integrity of our constitutional democracy."

That is exactly right. Judicial activism threatens the checks and balances written into our Constitution.

I want to commend the gentleman from Illinois [Mr. HYDE], the chairman of the Committee on the Judiciary, who just yesterday introduced the Judicial Reform Act. Now, his legislation takes a very important first step in reining in the judicial branch.

Over the last several weeks, I have been attacked by several different groups for suggesting that it is within the constitutional authority of the Congress to impeach judges who willfully ignore the Constitution.

By my reading of the Constitution, it is not only the right of Congress to act as a check on the judicial branch; it is our duty. The Constitution provides that judges may be impeached for conviction of treason, bribery, or other high crimes and misdemeanors.

That phrase has never been completely defined, but there is little doubt that the Founders intended impeachment to be used against judges in certain circumstances.

The first Chief Justice of the U.S. Supreme Court, John Marshall, who was not in favor of judicial impeachment, nevertheless saw it as part of the Constitution. He said, the present doctrine seems to be that a judge giving a legal opinion contrary to the opinion of the legislature is liable to impeachment.

Thomas Jefferson explained, the opinion which gives to the judge the right to decide what laws are constitutional and what not, not only for themselves in their own sphere of action, but for the legislature and executive also in their spheres, would make the judiciary a despotic branch.

Justice James Wilson acknowledged that impeachment can be confined to political characters, to political crime and misdemeanors, and to political punishments.

And even Gerald Ford explained that, when imposing the impeachment of Supreme Court Justice William O. Douglas, that an impeachable offense is whatever the majority of the House of Representatives considers it to be at any given moment in history.

Now, unfortunately, on too many occasions the Federal judiciary has strayed far beyond its proper function. In no other democracy in the world do judges who are not elected, who are unaccountable, decide so many political issues.

Mr. Speaker, I do not advocate impeaching judges just because I disagree with them politically. I advocate that Congress, using its clearly defined role within the Constitution, act as a check on the judicial branch of the Government.

The American people are frustrated when one person, one person subverts

their will, expressed in a democratic election. They should be frustrated. An independent judiciary is the anchor of our democracy. A despotic judiciary may very well be the downfall of our democracy.

I urge my colleagues to consider all of the tools within our constitutional authority as we take on the very real problem of judicial despotism. One of those tools is impeachment, and, despite the barrage of criticism, I think it is a tool we should consider using.

#### A NATIONAL DEBATE ON THE INCOME TAX CODE

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

Mr. TAUZIN. Mr. Speaker, I am also joined today by a friend of mine, the gentleman from Colorado [Mr. DAN SCHAEFER], who will interact with me in this 5 minutes and perhaps even ask unanimous consent for his own time.

We are pleased today to announce to the House and to the American public that as tax day approaches, as April 15 bears down upon us as the date upon which the tax man cometh again into our lives, we are preparing to begin the national debate on the issue of whether or not it is time for us in America to consider ripping the income Tax Code out by its roots, repealing the U.S. income Tax Code in its entirety, along with the IRS, and replacing the entire thing with a simple, straightforward national retail consumption tax.

On April 15, the gentleman from Colorado [Mr. DAN SCHAEFER] and I will be joined by other Members of this body, not necessarily as Members of Congress but as citizens of this country, and we will be joined by many other citizens who will join with us in Boston Harbor for a symbolic reenactment of the Boston Tea Party.

We will be in that harbor on an 18th-century style ship, and we will symbolically put the U.S. income Tax Code into a beautiful box labeled "Boston tea." And we will ceremoniously dump it into that harbor. We are doing it, by the way, with the proper permitting authority, because to leave that income Tax Code in the harbor would surely be a bad example of pollution. But we are going to do this demonstration along with many other Americans to begin this debate.

Is it time to get rid of this income Tax Code that is hurting Americans and hurting American jobs and debilitating the U.S. economy and replacing it with a simple straightforward consumption tax?

The debate will begin on April 15. The ceremony we have in Boston Harbor will hopefully be the start of that debate.

What essentially is wrong with the U.S. income Tax Code? The stories of IRS agents snooping into private businesses, the stories of 4 billion dollars' worth of computers that do not work are just the beginning.

The IRS code punishes you for earning income, punishes you for saving money, punishes you for investing money, punishes you for leaving money to your children, whether you are alive or in death, through inheritance taxes, punishes you when you buy anything made in America, because everything made in America carries an IRS tax on it of about 14 to 15 percent, and rewards you only for doing one thing, for buying foreign products.

What kind of a Tax Code is that? I suggest that a Tax Code replacing the income tax that would once and for all put an end to inheritance taxes, put an end to taxes on investments and earnings and income and replace it with a simple one-time tax on consumption of both foreign and domestic products, equalizing for the first time since 1913 the taxes on foreign products with American products, is the right way to go.

We will begin this debate historically in Boston Harbor. My colleague and friend, who I am pleased to yield to at this time, DAN SCHAEFER, and I will be leading the charge.

Mr. Speaker, I yield to the gentleman from Colorado [Mr. DAN SCHAEFER].

Mr. DAN SCHAEFER of Colorado. Mr. Speaker, I thank the gentleman very much for yielding to me.

I went back into the 1913 Tax Code and, as the gentleman from Louisiana [Mr. TAUZIN] knows, we pulled that out. That was the first time that we really had an income tax where you had to file. It was three pages. One was your withholding. One was your deductions, and the other was how you paid your taxes.

Now, as people will see when we go to Boston Harbor, we have better than 8,000 pages of Tax Codes, regulations, rules, laws, et cetera, that if you take your taxes to 10 or 15 different CPA's, they will all come out with a new number on what you owe the Federal Government or what you are going to get back. I think it is time that we finally have decided that this is wrong for the American people.

One of the most intrusive taxes that we have is the inheritance tax. We are planning to get rid of inheritance taxes, capital gains taxes, gift taxes, all excise taxes, unless they are tied to a trust fund, and replace it with a very simple consumption tax.

#### A NATIONAL CONSUMPTION TAX

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado, Mr. DAN SCHAEFER, is recognized for 5 minutes.

Mr. DAN SCHAEFER of Colorado. Mr. Speaker, it is very difficult to try and go through this entire subject matter over just a period of 5 minutes. I am going to yield shortly to the gentleman from Louisiana.

□ 1230

I can recall that the 1986 tax bill was first started as a flat tax. Now, a flat

tax, if we adhere to it, is better than what we have but it is not the final answer.

Why do we not take away the power of taxation from the Federal Government and from Congress and give it to the American people and let them decide on how they are going to pay their taxation? I think this is the correct way to go and the right way to go.

That flat tax, started back in 1985, turned out to be a Christmas tree by 1986, in which we passed that final bill, which I was very, very proud to have voted against.

Mr. Speaker, I yield to the gentleman from Louisiana.

Mr. TAUZIN. Mr. Speaker, I thank the gentleman for yielding, and I think it will surprise the American public to learn that since 1986, when we adopted in this Congress tax simplification, a flatter tax base, that not only have the rates now continued to go up, we have five different rates today again, but since 1986 this Congress has made 4,000 individual changes in the Tax Code. It just does not stop. Flat taxes become fat taxes.

We are suggesting it is time to get rid of the entire income Tax Code and go to a simple retail sales tax, and we are asking sons and daughters of liberty to join us in Boston Harbor, not only Members of this Congress but citizens of this country, to come meet us in Boston Harbor on April 15 and join us in the beginning of this great national debate. I thank the gentleman for yielding.

Mr. DAN SCHAEFER of Colorado. Mr. Speaker, I thank the gentleman very much, and he has been an instrumental part in this whole debate.

And as we move on, if we go to the American people and we say to them in town meetings, or any kind of a meeting, that we want to abolish the IRS, we want to take the IRS and eliminate it and to transfer over the power of taxation to them, the American people in this country, they love it. And they should love it because we are eliminating April 15. We are eliminating keeping all those records and receipts and everything else that we have to do to try to substantiate the fact that we are following the law.

Mr. TAUZIN. Mr. Speaker, if the gentleman will continue to yield, I think it is important to point out that the IRS is the only agency of the Federal Government where we are guilty until we prove our innocence. We can get a better deal in Federal Court after indictment than we can before the IRS.

It is time for us to consider whether this agency, this structure of taxation, this agency that has such power over our lives ought to be abolished in favor of a simple sales tax collection system where we decide how much taxes we pay by deciding how much we spend or how much instead that we save and invest in our society and in American jobs.

Mr. DAN SCHAEFER of Colorado. Reclaiming my time, Mr. Speaker, I

would just say that the people have to understand, and the one thing that the gentleman from Louisiana and I have been doing is being on numerous talk shows, radio shows, TV shows over the last year, and the one thing I always say to the American public, to our listeners, is they should just imagine their last paycheck and think about the amount of money that the Federal Government withheld and that they can now put that in their pocket. They can save it, they can consume with it or whatever they wish. That is the key.

We are taking this power of taxation away from the Federal Government and giving it to the American people.

Mr. TAUZIN. I think our time is about up, Mr. Speaker, and I simply wanted, in the short time we have left, to again invite Americans to begin this debate. The debate will be whether to keep the current system, with all its problems, with all its costs. It costs American citizens \$4 for every dollar they send to the Federal Government in taxes. Do we keep this awful system that taxes Americans twice, three times, and four times on the same money; that only taxes American products and jobs and not foreign products. Do we want to keep this system or do we want to go to a flat tax system, which is a better alternative or, better yet, pull this system out by its roots and replace it with a simple straightforward sales tax, that taxes for the first time foreign products and American products on the same basis and taxes American income only once, when you spend money, not when you earn it.

If that national debate is not worth having, then I will be greatly surprised. Join us on April 15 as we begin this debate in this historic reenactment of the Boston Tea Party, when we will dump the U.S. Tax Code into that harbor as new sons and daughters of liberty who believe that liberty and freedom is so important in this country that we ought never to surrender it to an agency where we are guilty until we prove ourselves innocent. That is so un-American. Join us in this national debate.

#### ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. STEARNS). The Chair would remind all Members that they should address their remarks to the Chair.

#### JUDICIAL ACTIVISM

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

Mr. SCARBOROUGH. Mr. Speaker, I want to briefly talk on the subject of judicial activism. This was talked about a few minutes ago by the majority whip.