

THE WHITE HOUSE, April 11, 1997.

POSTPONING FURTHER CONSIDERATION OF HOUSE JOINT RESOLUTION 62 UNTIL AFTER VOTES UNDER SUSPENSION OF THE RULES

Ms. PRYCE of Ohio. Mr. Speaker, I ask unanimous consent that during consideration of House Joint Resolution 113, notwithstanding the order of the previous question, it may be in order at any time for the Chair to postpone further consideration of the joint resolution until a time designated by the Speaker after disposition of any motions to suspend the rules on which proceedings were proposed earlier in the day.

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

There was no objection.

□ 1345

PROVIDING FOR CONSIDERATION OF HOUSE JOINT RESOLUTION 62, TAX LIMITATION CONSTITUTIONAL AMENDMENT

Ms. PRYCE of Ohio. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 113 and ask for its immediate consolidation.

The Clerk read the resolution, as follows:

H. RES. 113

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 62) proposing an amendment to the Constitution of the United States with respect to tax limitations. An amendment in the nature of a substitute consisting of the text recommended by the Committee on the Judiciary now printed in the joint resolution, modified by the amendment specified in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The previous question shall be considered as ordered on the joint resolution, as amended, and on any further amendment thereto to final passage without intervening motion except: (1) three hours of debate on the joint resolution, as amended, which shall be equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) one motion to amend, if offered by the minority leader or his designee, which shall be considered as read and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore [Mr. GOODLATTE]. The gentlewoman from Ohio [Ms. PRYCE] is recognized for 1 hour.

Ms. PRYCE of Ohio. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts [Mr. MOAKLEY], distinguished ranking member of the Committee on Rules, pending which I yield myself such time as I may consume. During consideration of this resolution all time yielded is for the purpose of debate only.

GENERAL LEAVE

Ms. PRYCE of Ohio. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks on this resolution.

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

There was no objection.

Ms. PRYCE of Ohio. Mr. Speaker, House Resolution 113 is a straightforward rule providing for consideration in the House of House Joint Resolution 62, the tax limitation constitutional amendment.

The rule provides for 3 hours of debate, equally divided between the chairman and ranking minority member of the Committee on the Judiciary. The amendment in the nature of a substitute recommended by the Committee on the Judiciary, modified by the amendment specified in the report, will be considered as the base text for the purpose of amendment.

What that means is that the rule enacts a very important amendment sponsored by the gentleman from Florida [Mr. MCCOLLUM], a senior member of the Committee on the Judiciary, which would simply ensure that the tax limitation amendment would not have the unintended consequences of making it harder to reduce taxes in the future, a very important consideration as we move toward the dynamic scoring of major tax relief and economic growth legislation.

The rule also provides for the consideration of an amendment if offered by the minority leader or his designee. The amendment shall be considered as read and shall be debatable for 1 hour equally divided and controlled by a proponent and an opponent.

Finally, the rule provides for one motion to recommit with or without instructions. So under the rule, Mr. Speaker, our friends in the minority will have two different opportunities to amend the legislation in any way they see fit, consistent with the normal rules of the House.

Mr. Speaker, it is no coincidence that the House takes up the consideration of a constitutional tax limitation amendment today, April 15, as millions of taxpayers file their Federal income taxes. This is the day in which millions of hard-working Americans and their families are all too sharply reminded that high taxes have become a cruel and harsh fact of life in the United States of America.

What many Americans are experiencing today is middle class tax anxiety as they feel that they are working harder than ever but falling further behind. That is why so many constituents tell me that they fear the next generation will not be as fortunate or as prosperous as their generation, and why they believe their children and grandchildren will be worse off financially than they are.

It is no wonder that so many families feel this way. The truth is for the past

40 years or so, the size, scope, and tax burden imposed by the Federal Government has grown year in and year out. In 1980, the average tax burden was \$2,286 per person. By 1995, that figure had more than doubled to \$4,996. Federal, State, and local taxes take more than 38 cents out of every dollar the American family earns, and that estimation is almost as high as 50 cents in some quarters.

The Federal tax burden alone is now nearing a record one-fifth of family income. American families deserve better and they should be able to keep more of their hard-earned money to spend on things they need like food, clothing, shelter, perhaps a college education or even sometimes a family vacation. They do not need to send more of their tax dollars to Washington to be spent on a larger and larger Federal bureaucracy.

Regrettably, the power to lay and collect taxes, which was granted to Congress by the Founding Fathers, has been terribly abused. As ratified, the Constitution did not allow the direct taxation of the income of American citizens. For three-quarters of our history, three-quarters of our history the power of the U.S. Government to tax was carefully constrained by explicit constitutional restraints. For many decades the Federal Government was able to function without a permanent income tax, and it was not until 1913 when the 16th amendment to the Constitution was ratified that Congress was given specific authority to collect income taxes, and the Constitution's careful balance with respect to taxes was swept away.

As recently as 1940, Federal taxes were only 6.7 percent of the gross domestic product. Since the late 1960's, Federal taxes have approached 20 percent of GDP. Under our current system, it is simply too easy to add to the already onerous tax burden that Congress has placed on the American people.

Mr. Speaker, while many worthwhile arguments have been made against this constitutional amendment, the time has now come when we must return some fiscal discipline to the Federal Government where much of the discipline imposed by the Founding Fathers in the Constitution no longer exists.

That is exactly what this legislation seeks to do, to make it more difficult for Congresses in the future to raise taxes. The amendment will force Congress to focus on options other than raising taxes as a means of balancing the Federal budget. It does not mean, as some opponents have claimed, that taxes cannot be raised at all somewhere down the road. It merely requires a broader political consensus to achieve that goal. And the requirement can be waived temporarily, whenever a declaration of war is in effect or when the United States faces an imminent serious threat to its national security.

While we try to make it harder to raise taxes at the Federal level, several

States have already taken a step to incorporate this fiscal discipline in their own constitutions. For example, 14 States already require a supermajority to raise taxes in one form or another, including high-growth States like California and Florida.

Mr. Speaker, the need for this amendment is clear. By raising the bar on tax increases, we put the focus where it should be, on cutting spending first. Unlike the many special interests that benefit from Federal spending, the American taxpayers do not have a paid voice looking out for their interests when appropriation season comes along. It is time for Congress to play that role more effectively, and passing this tax limitation amendment will do a lot to give the American people the voice they deserve in the fight to control spending and to protect family incomes.

In closing, Mr. Speaker, I would urge my colleagues to support both the rule and the underlying legislation. This is a balanced rule that will enable the House to have a full and fair discussion of the merits of this constitutional amendment, and I recommend its swift adoption.

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

Mr. MOAKLEY. Mr. Speaker, I yield myself such time as I may consume, and I thank my distinguished colleague and friend, the gentlewoman from Ohio [Ms. PRYCE], for yielding me the customary half hour.

Mr. Speaker, exactly 1 year ago today I stood on the House floor in this very same spot and spoke out against a nearly identical rule and joint resolution. At that time I said my Republican colleagues should be ashamed of that rule and that proposed constitutional amendment.

Mr. Speaker, I say it again today. They should be ashamed of this proposed constitutional amendment, and they should be ashamed of sending to the House floor another closed rule. Of 11 rules that have been sent to the floor so far this Congress, 9 of them have been restrictive.

As was the case last year, Mr. Speaker, this event today is nothing more than a political escapade. It is no coincidence that we are considering this bill at this time on this very date. It all has been very carefully orchestrated that we debate the vote just in time for the 6 o'clock news, and of course today is tax day.

So if my colleagues do not believe me, just look at the letter that was sent to the Committee on Rules by the sponsor of this constitutional amendment. To my colleagues and to the TV audience I say, it is show time.

Mr. Speaker, our Constitution has been amended only 27 times in the 200-plus years since our Nation's inception. And any attempt to amend the Constitution is very serious business and should be done only when absolutely necessary to the well-being of our country and our citizens.

It should never be used as a political tool, as I fear it is being used today. Our Nation's Founding Fathers carefully designed and drafted our Constitution not to meet their own personal and political agenda but to endure and meet the needs of this great Nation for centuries to come.

Mr. Speaker, I also find it ironic that my colleagues on the Republican side of the aisle are contemplating imposition of a two-thirds supermajority requirement in this proposed amendment. As we may recall, in the beginning of the 104th Congress, the Republican Party changed the House rules to require a three-fifths vote for any tax increases. Mr. Speaker, guess what happened? Whenever a bill containing a tax increase came along, they conveniently used the Committee on Rules to waive the three-fifths requirement. They waived this rule for Contract With America, Tax Relief Act; they waived the rule with Medicare Preservation Act. They waived the rule on Budget Reconciliation Act. They waived the rule on Health Insurance Reform Act; and finally, the welfare reform conference report.

Mr. Speaker, they had so many waivers we got seasick up there in the Committee on Rules.

In short, Mr. Speaker, during the last Congress, they waived that provision every single time that it applied. In fact, their rule change was so unworkable and so unenforceable that they had to fix it in the 105th Congress rules package.

So if they could not make the provision work in the House rules, how can they expect to make a tougher requirement work in the Constitution? I certainly hope my friends on the other side of the aisle understand that. We cannot waive or rewrite a constitutional amendment just because it is convenient. Furthermore, Mr. Speaker, I wonder if they need a lesson in basic civics. Do they not understand that, when we require a supermajority vote for passage of a measure, we are effectively turning control over to a small minority who can stop legislation, even something that the majority supports?

James Madison, in *The Federalist* papers, wisely argued against supermajorities, stating, and I quote: "the fundamental principle of free government would be reversed. It would be no longer the majority that would rule: the power would be transferred to the minority."

Mr. Speaker, this proposed constitutional amendment will seriously undermine Congress' ability to pass major budgetary initiatives. It will allow a small majority in either House to stop widely supported, meaningful legislation containing any revenue measure. It will impede any progress toward a balanced budget by removing from the table many options for reaching that goal.

It could also lead to cuts in benefits in Social Security, in Medicare. It will sharply limit Congress' ability to close

tax loopholes or to enact tax reform measures.

So I urge my colleagues on both sides of the aisle to reject this closed rule and this ill-advised constitutional amendment. We do not need any gimmicks to solve the financial concerns of our Nation. If we really want to address the needs of this country, let us get to work on responsible legislation that truly accomplishes something.

Mr. Speaker, I would hope that they would vote down this rule.

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

□ 1400

Ms. PRYCE of Ohio. Mr. Speaker, I yield such time as he may consume to the gentleman from New York [Mr. SOLOMON], the distinguished chairman of the Committee on Rules.

Mr. SOLOMON. Mr. Speaker, "Well," as Ronald Reagan used to say.

Mr. Speaker, I rise in strongest support for this excellent piece of legislation. I really hate to stand up here and criticize the previous speaker because he is my counterpart. He is the ranking member of the Committee on Rules, and he sits over there looking like a cross between Sean Connery and Santa Claus, both of whom I deeply admire, as I do him.

I really am just hesitant to stand up here and say that my good friend from Boston, MA, is rated by the National Taxpayers Union, along with all of the other speakers that will oppose this rule and this bill today, they all are rated as the biggest spenders in the Congress.

Now, think about that for a minute. All the people that are opposed to a supermajority of raising taxes are rated as the biggest spenders in this House. And this is not for 1 year or 2 years, this is over 20 years; for at least as long as I have been here.

So, Mr. Speaker, let me just talk about this bill. The tax limitation amendment is designed to make it more difficult for the Federal Government to take more money out of the pockets of our constituents. It will require the Congress to focus on options other than raising taxes to manage the budget.

Imagine that. We have to find a different way because it is going to be very difficult to raise taxes. It will require this Congress to focus on options that really mean getting this fiscal House in order, because we all know what has happened to the budget over the last 15 years or so; it has just exploded.

The tax limitation amendment does not forelose the possibility of raising taxes, however, but it requires a broad political consensus to achieve that goal. As ratified in the original Constitution, it allowed no direct taxation of incomes of our citizens.

Did my colleagues realize that? When this country was formed, this Republic of States that we have here today, and it is a republic, there was no income

tax and no provisions to allow for it. For most of our history, the power of the Federal Government to tax was carefully constrained by explicit constitutional limitations. It was not until early in this century that the 16th amendment swept away the Constitution's careful balance with respect to taxes. That was way back, I think, in 1913.

Initially, the burden grew very slowly. Federal taxes went from 5 percent of a family's income in 1934, to 19 percent in 1994, and many, many Americans pay a lot more than 19 percent in Federal taxes.

However, when we add to that the impact of State taxes, especially in my State, the highest taxed State in the Union, and if we want to look at the take-home pay of the average young American in my district, there is practically no money there to take home after all these taxes.

By some calculations, when we figure in State, county, town, city, and village, and local taxes, the American people are paying over 40 percent of their total income in some form of taxes. If we add in the cost of burdensome government regulations, the cost goes up substantially, even above that, as high as 60 percent in some areas.

Mr. Speaker, the idea of requiring a supermajority to raise taxes is not a brand new idea around here. There are presently 14 States that require a supermajority to raise taxes, 14 States, according to the Heritage Foundation. I would ask all my colleagues to get their report and read it.

The empirical data from the States suggests that a supermajority requirement is successful in limiting the growth of government, now isn't that something, and enabling a more rapid pace of economic growth and job creation. Well, is that not what we are here for, to encourage those kind of things?

States with supermajority requirements, and listen to this, have lower spending increases, faster economic growth, they had more jobs, and a more tightly controlled tax burden than States without those requirements.

Oh, I wish New York State had this. If they did, I do not think my five children would have had to leave the State.

Mr. Speaker, at the Federal Government level there are numerous precedents for supermajority requirements. Both the House and the Senate routinely use supermajority voting requirements.

For over a century and a half, this House has required a two-thirds vote to suspend the rules and pass legislation, which we are going to be doing here today. It requires a two-thirds vote to take up a rule on the same day that it is reported from the Committee on Rules. The House also requires a three-fifths vote to pass bills on the Corrections Calendar.

The other side of this building, the Senate, requires a three-fifths vote of

all Senators just to end debate. Thank goodness we do not have that over here, though. The Senate budget procedures require that three-fifths of the Senate must agree to waive points of order that would violate the budget approved by the Congress.

There are instances in which the Constitution currently requires a supermajority vote. Pick it up and read it. They are scattered all over the Chamber here. For example, a two-thirds vote is required in the Senate to consent to a treaty. And certainly increasing the burden of taxation on our own citizens is a more important decision in the life of this Nation than many of these silly treaties that we enter into.

Mr. Speaker, the Framers of the Constitution, they understood the need for requiring supermajority votes for certain fundamental decisions. The adoption of a supermajority provision to raise taxes on the American people will, I think, help this Congress to give more careful consideration against such proposals and would require a broad consensus in order to do that. Asking for a two-thirds vote certainly is not too much.

Mr. Speaker, I urge a "yes" vote on the rule and a "yes" vote on the bill itself.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentlewoman from Texas [Ms. JACKSON-LEE].

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

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

It is interesting that I do hold the constitution of the United States in my hand, and one thing that is very often repeated and certainly noted by the Founding Fathers and Framers of the Constitution, and stated in the Federalist Papers, is that requiring more than a majority of a quorum for a decision will result in minority rule, and the fundamental principle of free government would be reversed.

Alexander Hamilton said in 1775 that it is important that the sacred rights of mankind are not to be rummaged, and therefore they are written as with a sunbeam in the whole volume of human nature by the hand of the Divinity itself and can never be erased or obscured by immortal power.

There is a sense of moral righteousness on the other side about a two-thirds majority for increasing taxes, but it does not respond to the very nature and responsibility of this Government to operate, to balance the budget, to fairly operate with the funds and revenue that we secure.

While there are several supermajority requirements referenced in the Constitution, none pertain to the day-to-day operations of the Government or the fiscal policy matters. Let it be clear that we are the place of last resort for these United States. That means when there is a hurricane in

Florida, an earthquake in California, or floods in the Midwest, we are looked to in the U.S. Government.

Something else that is concerning is that a recent Congressional Budget Office study found that over half of the corporate subsidies the Federal Government provides are delivered through tax expenditures. Under this legislation, even measures that raise revenue by shutting down opportunities for tax fraud could require a two-thirds majority vote, undermining the ability of this House to operate the day-to-day needs of the United States of America.

How ridiculous and frivolous, when there is tax fraud and moneys being expended unfairly and illegally, that we would have to have this overmajority, supermajority, in order to stop fraud on the American people.

Also, this constitutional budget, according to the Center on Budget and Policy Priorities, will make it more difficult to address the long-term financing problems of Social Security and Medicare in order to avoid insolvency. Therefore, in order to avoid insolvency with respect to Medicare and Social Security, Congress must be able to use the tax system. It is for these reasons that this proposed constitutional amendment squarely goes to undermining the responsibility that we have.

Everything we do in this House should be borne by the beam of the sunlight that Alexander Hamilton spoke of. The Constitution, having been amended only 27 times, is a sacred document. In this book that I hold, it says that the Declaration of Independence was the promise, the Constitution is the fulfillment.

We have the responsibility to fulfill our role as representatives of the American people, first, to make sure that we do not overtax, but, second, that a minority does not rule with respect to a free government. This two-thirds constitutional amendment is wrong, wrong-headed, wrong-directed. It does not allow us to protect the American people as we should.

For those States who have the problems of overtaxation, my instruction to them would be to fix it. We in the U.S. Government should be able to fix our responsibilities by being a House that responds to all of the people.

Mr. Speaker, I rise to speak on the rule of House Joint Resolution 62, which would amend the Constitution to require that any legislation raising taxes be subject to a two-thirds majority vote in the House and Senate. I rise to speak against the modified closed rule passed by the Rules Committee concerning this legislation.

I offered two amendments to the Rules Committee that were not passed. One amendment would have safeguarded the Social Security trust fund. It stated that any tax increase that involves Social Security would not require a supermajority in the House in order to pass. According to the Center on Budget and Policy Priorities, this proposed constitutional amendment would make it more difficult to address the long-term financing problems of Social Security and Medicare. The center has stated

that the 1996 report of the Social Security trustees, projects the Social Security trust fund will start running deficits by 2012 and become insolvent by 2029. In order to avoid this shortfall, Congress must be able to use the tax system, and if not, then the Social Security trust fund will remain in grave danger.

I also introduced an amendment that would state that constitutional amendment would not apply to any bill which increases taxes collected from persons who are not U.S. citizens. There is absolutely no reason why we would want to offer foreign multinational corporations—who take thousands of job from this country—any special ability to block efforts to increase tax collections against them. I guarantee you that no other country would make it more difficult than is necessary to collect taxes against U.S. corporations.

I urge my colleague to vote against the rule for House Joint Resolution 62.

Ms. PRYCE. Mr. Speaker, I yield 4 minutes to the gentleman from Florida [Mr. GOSS], a valued member of the Committee on Rules.

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

Mr. GOSS. Mr. Speaker, I thank the gentlewoman from Columbus, OH [Ms. PRYCE] for yielding me this time.

I rise in support of this fair, modified closed rule, which provides for consideration of House Joint Resolution 62, the tax limitation amendment.

As most of us are aware, the House traditionally considers constitutional amendments under a restrictive rule. I think it appropriate that we once again are following that precedent, but I note, especially today, we are providing the minority two opportunities to offer differing versions. So this is a fair rule.

Tonight, millions of Americans will spend a few last hours putting their tax returns together and then rushing them to the post office by midnight, they hope.

While we all devote a good deal of time to filling out the tedious and confusing forms generated by the IRS, an even more discouraging fact is that this year the average American will spend about 3 hours of every 8-hour work day just to make enough money to pay taxes to the Government to get that money in the mail tonight.

Something is wrong when we pay more in total taxes than we do in food, clothing, and housing combined. That is a fact. Something is wrong, and today we are trying to fix it.

We have already considered two bills dealing with the Tax Code: H.R. 1226, which would make it a crime for IRS employees to snoop through citizens' tax records, we had debate earlier on that. With the passage of H.R. 109, we will have stated our commitment to providing real tax relief for American families. The vote comes later on that.

The measure we are about to consider, the tax limitation amendment, would require a two-thirds majority vote for the passage of any legislation resulting in a tax increase. Most people understand that.

H.R. 1215 shifts the focus away from taxing and spending and toward responsible management of our resources. With the tax burdens most Americans face these days, we need to be sure that any future tax increase that Congress is tempted to pass faces added scrutiny.

Mr. Speaker, this is an important measure, and, of course, I intend to support it. I also look forward to considering real tax cuts on this floor as soon as possible. Instead of the illusory cuts offered in the Presidential campaigns that seem to disappear after the election, we should work for meaningful, permanent tax relief, and we should do it now.

We should cut the capital gains tax, we should cut the estate tax, we should repeal the insidious Clinton tax hike on Social Security, on the benefits of Social Security, that are being now taxed and are hitting so many of the constituents in my district and other districts where there are seniors so hard.

We should examine ways to end the so-called marriage penalty that imposes a roadblock for young couples trying to start their lives together.

April 15 could be an annual reminder of the responsibility we have as Americans to relinquish readily some of our hard-earned resources to preserve freedom and the opportunities of this land. But instead, April 15 is becoming a day of infamy as we unfairly and recklessly overburden productive Americans by taking an ever larger bite of their paycheck through an incomprehensible process to feed an ever larger, ever more wasteful, insatiable big brother Government right here in Washington.

I think it is time to stop that, and I am anxious to get to work to provide relief from those oppressive taxes so that next year, when we stand here, next year's tax bite will not be quite so painful for so many. I urge support for this rule, and I urge support for this legislation.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from Virginia [Mr. SCOTT].

Mr. SCOTT. Mr. Speaker, I rise to speak against the rule for the constitutional amendment of the day.

Mr. Speaker, we are here on tax day to consider yet another version of the tax limitation amendment. Unfortunately, the timing of press conferences has taken priority over responsible legislating.

At the Committee on Rules, a number of very important amendments were offered but rejected by the Committee on Rules. These amendments would have protected Social Security, they would have maintained our ability to close corporate loopholes, they would have clarified language that both Republican and Democratic hearing witnesses called problematic, and would have addressed the issue of judicial review.

Mr. Speaker, it is extremely unfortunate that the only amendment that

was accepted was offered by the gentleman from Florida [Mr. MCCOLLUM], whose self-executing amendment will ensure that a two-thirds majority is not required to reduce capital gains taxes.

□ 1415

In response, Mr. Speaker, we should have the opportunity to at least vote on an amendment that will ensure that a two-thirds requirement is not a requirement to close corporate loopholes. We should also have the opportunity to clarify language that witnesses at hearings called silly, impractical and a threat to the Federal Government's budget integrity. We should have the ability to address that concern.

Mr. Speaker, because the Committee on Rules once again passed a closed rule, the Members will be deprived of the opportunity to even consider issues which their constituents feel are in their best interests.

Mr. Speaker, another problem presented by the rush to hear the bill today is the fact that the language in the proposed constitutional amendment that we will consider today is different from the language that was considered by experts at the subcommittee hearing. This version provides that a two-thirds majority is required for changes in internal revenue laws that increase revenue instead of the previous requirement of a two-thirds majority for legislation that increases the internal revenue. This change is monumental for the very simple fact that no one seems to know what constitutes an internal revenue law. Is a new fee an internal revenue law? If you call the new fee a tax, is it covered?

Instead of waiting until we know the ramifications of the amendment, we are rushing to vote today so that some can stand on their pedestals, thump their chests and participate in an April 15 publicity stunt. Changes in this resolution should be made, but instead of making these changes, we are allowing the processes to fall prey to political pageantry. I urge my colleagues to reject the rule.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 4 minutes to the gentleman from Florida [Mr. MCCOLLUM], who authored the amendment that is included in the base legislation.

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

Mr. MCCOLLUM. Mr. Speaker, I thank the gentlewoman for yielding me time, and I rise to support this rule today and the self-executing-amendment provision that is in the rule.

First, let me say that as one Member of this body I strongly believe we should be changing the tax laws of this country. We should go to either a flatter rate income tax or we should go to a sales tax. We need major reform. That is not what is about this bill and this rule today.

Personally, I also believe that in the interim we should not be taxing at all

capital gains or estate taxes should be eliminated. I think we frankly do not need a tax on dividends. A double taxation on dividends is bad or interest that is earned, but that is not what this legislation is about today. What we are about today is a rule that will allow us to vote in a few hours to amend the Constitution of the United States to say that in the future there shall be no tax increase, no revenue increase to the U.S. Treasury without a two-thirds, supermajority vote of this body and the other body.

I think that is entirely appropriate. Fourteen States have adopted such provisions. We had some discussion in the Committee on Rules yesterday about my State of Florida. I want to clarify for the gentleman from Massachusetts, who asked a question about it, that my State has adopted in 1994 an initiative which applies to all taxes, including the sales tax, the two-thirds requirement. That may not have been apparent in the publications that were before the committee yesterday, but that in fact is the law now in the State of Florida.

But my concern today particularly is making sure that what we are going to vote on when we vote on our amendment is correct, is what we want to have. There was a provision, interpretation at least, of the provisions of the underlying amendment that could have been confused to state in some way or be interpreted in some way as saying if we vote for a capital gains tax reduction, which might increase revenues to the Treasury and in real terms surely it would, at least many of us believe it would, we would have to have a two-thirds vote to do that because the underlying proposal says you have got to have a two-thirds vote of the bodies of Congress in order to increase revenues.

So I proposed, and the Committee on Rules has engrafted upon this today when we have the rules vote, the language that reads as follows: "For the purposes of determining any increase in the internal revenue under this section, there shall be excluded any increase resulting from the lowering of an effective rate of any tax."

I remember a few years ago we passed a luxury tax, an excise tax on yachts. Everybody thought that was going to raise some money for the Treasury of the United States. Instead we put yacht making companies out of business. It lowered the revenues. Not only did we not have an excise tax, but we did not have the income taxes from the people who were making those big yachts anymore. Then when we came along and removed that excise tax, that luxury tax, the revenues of the United States were raised, not because we had more excise taxes but because we at least had businesses again selling yachts, creating taxable transactions and yielding income taxes that were coming to the U.S. Government.

There are any number of possible ways where you could reduce the taxes on Americans throughout this country

and actually increase revenues. So I think it is very important what the Committee on Rules has done, and I wanted every Member to understand that the self-executing provision in this rule is a significant improvement, an important improvement albeit a technical one, to the underlying constitutional amendment proposed.

Mr. Speaker, I strongly urge the adoption of the rule and the amendment incorporated therein today. I additionally of course urge the adoption of the constitutional amendment that would require a two-thirds vote of both bodies before we could pass any increase in taxes on the American public in the future.

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

I thank the gentleman who just left the microphone for correcting my statement at the Committee on Rules, but I was reading from the majority's report that stated, "For example, in Florida, the supermajority requirement only applies to corporate income taxes. Exempt from the requirement is the sales tax on the purchase of goods." That is in the majority's report.

Mr. MCCOLLUM. If the gentleman will yield, he is absolutely right. That report is erroneous in that regard. It applies to the sales taxes, as I understand, in Florida. There are a few technical exceptions, but all basic taxes, including if we ever had an income tax, which we do not have. I thank the gentleman for making that point.

Mr. MOAKLEY. Mr. Speaker, I yield 4 minutes to the gentleman from North Carolina [Mr. WATT].

Mr. WATT of North Carolina. Mr. Speaker, I thank the gentleman from Massachusetts for yielding time for the purposes of debate on the rule for this bill.

Mr. Speaker, the bill is on the floor today because it is April 15, and there are some Members of this body who want to try to take political advantage of the fact that people are feeling like they paid too much taxes. That is perhaps a worthy political objective. But we have to debate whether this bill is a reasonable substantive objective. It is on that point that I rise.

I would say to the Speaker that I would rise here today in opposition to a constitutional amendment that required a two-thirds vote on any issue, whether it was a taxing issue or any other issue that we might be considering, because it is my position, and I believe it is supported by historical fact, that a two-thirds vote is counter-democratic. It is counter the very essence of our democracy, which says that it is the majority which should rule in this country.

I want to call my colleagues' attention to two quotations from our Founding Fathers. First, Alexander Hamilton, who said, "The fundamental maxim of a Republican government requires that the sense of the majority shall prevail."

And then James Madison, who said:

It has been said that more than a majority ought to have been required for a quorum and in particular cases, if not in all, more than a majority for a decision. In all cases where justice or the general good might require new laws to be passed or active measures to be pursued, the fundamental principle of free government would be reversed. It would be no longer the majority that would rule. The power would be transferred to the minority.

That is what this constitutional amendment is about. It does not have to do with taxes. It has to do with the balance of individuals related to each other and the power of individual Members of this House of Representatives as they relate to each other.

Why should we give more power to one group of people who support a proposition than we give to other people? That is fundamentally out of kilter with the majority rules concept, and I submit that while we are engaging in this pageantry for tax day, we ought to be engaging in some preservation, we ought to be paying attention to the constitutional framework in which this proposed constitutional amendment is playing itself out and protecting the concept of majority rule, which is so near and dear to our constitutional principles in this country.

Mr. MOAKLEY. Mr. Speaker, I yield 4 minutes to the gentleman from Georgia [Mr. LEWIS], the deputy minority whip.

Mr. LEWIS of Georgia. Mr. Speaker, I want to thank my friend, the gentleman from Massachusetts [Mr. MOAKLEY], for yielding me this time.

Mr. Speaker, once again Republicans are ready to sacrifice our Constitution at the altar of partisan politics. It seems that every day the leadership of this body comes up with some new stunt to prove they do not like taxes. Today they want to destroy the Constitution. They want to destroy majority rule. Majority rule is central to our Constitution. It is the foundation of our democracy. It is our core belief. And so it has stood for over 200 years. This amendment would allow minority rule. A minority of the Congress would decide when we can and cannot raise taxes.

Mr. Speaker, if this amendment were allowed to our Constitution, do my colleagues have so little faith in majority rule? It is my hope and my prayer, my sincere hope, that enough Members of this body would have the courage to do what is right and vote against this ill-conceived, ill-constructed and ill-advised amendment.

If we adopt this amendment, our Constitution will suffer. We will suffer. This amendment could force us to cut Medicare, this amendment could force us to cut Social Security, even if a majority of the Members opposed these cuts, because under this amendment, the majority does not rule.

But we are not here because this is a well-written, well-reasoned amendment. This amendment is not even a

good idea. We are here because today is tax day. We all know why we are here. Today is tax day. It is time to score political points no matter what the cost. It is unfortunate that the leadership of this House can come up with nothing better to do than debate this amendment.

This amendment is a waste of time. Where is the Republican agenda? Where is the Republican budget? Show me the budget.

Mr. Speaker, today is not only the day that taxes are due, it is also the day the budget is due. The American taxpayers have paid their taxes. The returns are in the mail. Where is the Republican budget? The President has a budget. The Blue Dogs have a budget. It seems that the only people without a budget are the Republicans. The House leadership has no budget.

Mr. Speaker, let me make it plain and crystal clear. It is time to stop grandstanding and time to get to work. Nobody, but nobody, likes paying taxes. I do not like paying taxes. But this is not a reason to support a flawed constitutional amendment. Instead we should pass a budget and we should pass it here and now.

Mr. Speaker, I urge my colleagues to respect our Founding Fathers. Respect the Constitution. Respect democracy and this body. I urge my colleagues to vote "no", "no" on this rule and "no" on this amendment.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentlewoman from Connecticut [Ms. DELAURO].

□ 1430

Ms. DELAURO. Mr. Speaker, I rise in strong opposition to this rule and in strong opposition to amending the Constitution to eviscerate majority rule and to favor the wealthy and the powerful over working families.

As my colleagues know, the first bill I ever introduced as a Member of the Congress was the Middle Class Tax Relief Act of 1991, so I welcome a debate on the best way to cut taxes. But today we cannot even have that debate. Today we are having a mock debate because only one party has tax cuts on the table, the Democrats.

We have heard so much talk from the Republicans about cutting, we could think that they had a tax cut proposal. The fact is that they do not. In fact, the Republican tax package might be called the Hale-Bopp tax cut because it seems that my Republican colleagues are waiting for the tax cut to drop from the heavens. But tax cuts and budgets do not fall from the sky, they take work to produce, and it is time that my colleagues from across the aisle come back to Earth and get down to business.

Today, April 15, has dual significance. It is the tax filing deadline for American families, but it is also the deadline for Republicans to submit their budget. As Americans all across the country live up to their responsibilities and to meet their deadline by

filing their taxes, Republicans are ignoring their responsibility by ignoring their deadline to present a budget, and that is why this Congress has been dubbed the do-nothing Congress.

If Republicans are honest about wanting to cut taxes, there is only one way to do that, and that is to present a budget. But only the Democrats have a budget on the table, and in this budget President Clinton has proposed middle-class tax relief including tax cuts to pay for college, tax cuts to buy a first home, and tax deduction for adoption. It is a plan that would help those who need it most.

But most important, all of these tax cuts are paid for within a balanced budget, and that is the real reason why Republicans cannot and will not produce a budget. The truth of the matter is that the tax cuts they propose cannot be paid for in a balanced budget without making deep and dangerous cuts in Medicare and education and in the environment, and we all know that the American people rejected that tradeoff in the last Congress.

Mr. Speaker, that means it is time to go back to the drawing board, come up with a tax plan that we can pay for and produce a balanced budget. The President has done so. It is time for Republicans to stop waiting for that Hale-Bopp tax cut, and I can assure my colleagues that a tax cut in the balanced budget will not be delivered on the tail of a comet.

So roll up those sleeves and get down to work. Then maybe this Congress can be known as the Congress that delivered tax relief to American families instead of the do-nothing Congress.

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

Ms. PRYCE of Ohio. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, with all due respect to the last few speakers as the hard-working American taxpayers labor about a third of the year just to pay their taxes, they stay up late, rolling up their sleeves, burning the midnight oil over their tax returns, or worse, paying accountants and lawyers thousands and thousands of dollars for the very privilege of paying their taxes, it is our duty, it is our responsibility, to stop, to put on the brakes of this annual travesty. This is the perfect day to provide this legislation.

Mr. Speaker, with that I yield 5 minutes to the gentleman from Texas [Mr. Barton], the author of this legislation.

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

Mr. BARTON of Texas. Mr. Speaker, article 5 of the Constitution of the United States gives the House of Representatives the right to propose amendments to the Constitution of the United States if two-thirds of the Members present voting vote in the affirmative. So we are here today to propose such an amendment requiring a two-

thirds vote to increase income taxes or any other tax in the Internal Revenue Code of this country.

I want to speak briefly about the process which has brought us to this day and then if I have time, talk a little bit about the policy.

We had this same vote last year on tax day, April 15, and we got 243 Members of the House to vote in the affirmative if that was 37 votes short of the vote necessary to get the two-thirds vote. The Speaker of the House at the time, Speaker GINGRICH, said that as long as he was Speaker we would have the same vote every April 15, tax day, until we actually pass the amendment and send it to the Senate. So that is why we are here today on April 15.

In order to take advantage of the regular process, we went to the committee of jurisdiction for constitutional amendments, the Committee on the Judiciary, and asked them to hold hearings on this important amendment. The distinguished subcommittee chairman of the Subcommittee on the Constitution, the gentleman from Florida [Mr. CANADY], did so. We had a hearing on the merits, the pros and the cons of the amendment, and I would point out that at that hearing Members were invited to attend, and not one Member of the minority party took advantage of the opportunity to attend and speak in the negative, although we did have several Members speak in the affirmative.

We then went to the full committee where again every member of the Committee on the Judiciary had an opportunity to offer amendments, offer substitutes, offer alternatives. A number were offered. The amendment was slightly modified and reported out on a 18 to 10 vote, which is only one vote short of having a two-thirds vote in the full committee. The gentleman from Florida [Mr. McCollum] offered an amendment on the effective rate issue. He offered and withdrew it. We worked on that issue until we had it refined to the point that the Committee on Ways and Means and myself and the other cosponsors were very supportive. He took that amendment to the Committee on Rules, and yesterday the Committee on Rules voted to put it into the constitutional amendment.

The rule that is before us makes in order an alternative by the minority, the minority leader, Mr. GEPHARDT of Missouri, if he wishes to offer such. It also makes in order a motion to recommit with instructions.

So if we want to talk about the process, the process has been imminently fair, reasonable and according to regular order. It is a modified closed rule because it is a constitutional amendment.

Now let me talk a little bit about the policy. Several Members in the opposition have spoken about violating the Constitution, that somehow it is unfair to amend the Constitution, that we have a two-thirds vote requirement for a tax increase. I would point out that

in article I, section 9 of the original Constitution there is a direct prohibition against any direct taxes, zero tolerance, and I want to read article I, section 9: "No Capitation, or other direct, Tax shall be laid, unless in Proportion to the Census or Enumeration herein before directed to be taken."

We had zero, we had 100 percent prohibition against income taxes in the original Constitution. But on February 13, 1913, the amendment XVI to the Constitution said we could have an income tax. So in 1915 we had an income tax for the first time. It was 1 percent, 1 percent of income. Today that 1 percent has moved up to an average of 19 percent, the marginal rate has moved from 1 percent to 40 percent, so the marginal rate is 4,000 times more than the marginal rate was in 1915.

The reason we need a two-thirds vote for a tax increase, for an income tax increase, is because the ability to restrain taxes has been abolished by the 16th amendment, and I would point out again that in the original Constitution there was a direct prohibition against any direct tax. That has been repealed so we at least need to raise the bar above a simple majority vote to the two-thirds.

Now let me speak about this majority vote if I can very quickly, and again in the original Constitution there is nowhere in here that says votes have to be only by majority. In fact, there are seven specific instances in the Constitution that you have to have a supermajority, in most cases a two-thirds supermajority to ratify treaties, to expel a Member, to impeach a Federal judge or to amend the Constitution.

So everything we are doing today on the floor on this amendment is totally constitutional, it is totally regular order, and it is totally in the spirit that the original Founding Fathers would have had us. I have no doubt that if Thomas Jefferson and James Madison were here they would vote for the constitutional amendment.

Ms. PRYCE of Ohio. Mr. Speaker, I yield myself the balance of the time.

We have heard some very good arguments on both sides of this issue here this past hour, and under this fair rule the House will have ample opportunity to debate the merits of the tax limitation amendment in much greater depth. Any and all minority amendments can be included in the substitute and again in the motion to recommit.

I would urge my colleagues to consider the tax limitation is working in the States which have adopted supermajority requirements. States have grown more slowly, spending has not increased as fast, economies have expanded faster, and the job base has grown more quickly. The Federal Government and our national economy could surely use the same benefits.

We have the opportunity today to adopt a fiscal tool that will help counter what many of my colleagues

and I believe is a natural bias in favor of bigger government and higher taxes. Let us not miss this opportunity to strike a blow for fairness for hard-working families.

Mr. Speaker, as my colleague from Florida, Mr. GOSS, said moments ago, there is something wrong when the average worker spends more time working to pay his total tax bill than to provide food, clothing, and shelter for his family, something terribly wrong, and this bill is not even asking or seeking any kind of repeal. That will come later. We are just making it harder, a little harder, to make it any worse on the hard-working American taxpayer.

I urge adoption of this rule and the underlying legislation.

Mr. Speaker, I ask unanimous consent to place extraneous materials in the RECORD following my remarks on this resolution.

The SPEAKER pro tempore [Mr. GOODLATTE]. Is there objection to the request of the gentleman from Ohio?

There was no objection.

The material referred to is as follows:
TAX LIMITATION CONSTITUTIONAL AMENDMENT

The Charge: The Democrats may claim that the $\frac{3}{5}$ vote requirement for a tax increase as a House rule has not worked, has caused problems, was waived frequently in the 104th, and that is a reason why the Tax Limitation Constitutional Amendment (requiring a $\frac{3}{5}$ vote) should be opposed.

This is flatly wrong. The $\frac{3}{5}$ th Tax rule is enforceable and has worked.

At the beginning of the 104th Congress, when the GOP took control of the House, we adopted a House rule requiring a $\frac{3}{5}$ vote for passage of any income tax rate increase and prohibiting consideration of any retroactive tax increase.

While the rule was waived several times during the 104th Congress, these waivers were primarily necessary to prevent dilatory tactics by the Democrats. They consistently tried to use the $\frac{3}{5}$ th rule to prevent the consideration of unrelated legislation. For example, the Democrats tried to claim that the three-fifths rule applied to the Medicare Preservation Act because in some instances Medicare premiums may have been increased for some individuals. The Parliamentarian ruled that this was clearly not the intended object of this rule. This clearly is not an income tax rate increase. Three of the six times the rule was waived in the 104th Congress was to prevent such dilatory motions.

The other three times the rule was waived in the 104th Congress was when Congress was trying to close a perceived tax loophole in an effort to balance the budget. This also was never an income tax rate increase.

Furthermore, Republicans during the 105th Congress amended this rule to make it crystal clear that it only applies to income tax rate increases and to limit opportunities for this rule to be abused as it was by the Democrats during the 104th Congress.

The rule now specifically cites the sections of the Internal Revenue Code to which applies, namely subsection (a), (b), (c), (d), or (e) of section 11(b) or 55(b). These sections cover tax rates on married individuals, heads of households, unmarried individuals, married individuals filing separate returns, estates, trusts, corporations and the tentative minimum tax.

These changes not only clarify the application of the rule but also provide enough flexibility for Congress to cut taxes, close loopholes, and reform the tax code.

The tax limitation amendment also provides for this clarity and flexibility with its de minimis exception.

DESCRIPTION OF MODIFICATIONS TO CL. 5(c) AND (d) OF HOUSE RULE 21—RELATING TO TAX INCREASES MADE BY H. RES. 5—ADOPTING RULES OF THE HOUSE FOR THE 105TH CONGRESS ON JANUARY 7, 1997

Clarifying Definition of Income Tax Rate Increase: The section clarifies the definition of "income tax rate increases" for the purposes of clauses 5 (c) and (d) of House Rule XXI which require a three-fifths vote on any amendment or bill containing such an increase, and prohibits the consideration of any amendment or bill containing a retroactive income tax rate increase, respectively. A "federal income tax rate increase" is any amendment to subsection (a), (b), (c), (d), or (e) of section 1 (the individual income tax rates), to subsection (b) of section 11 (the corporate income tax rates), or to subsection (b) of section 55 (the alternative minimum tax rates) of the Internal Revenue Code of 1986 which (1) imposes a new percentage as a rate of tax and (2) thereby increases the amount of tax imposed by any such section.

Thus, paragraphs (c) and (d) of Rule XXI clause 5 would apply only to specific amendments to the explicitly stated income tax rate percentages of Internal Revenue Code sections 1(a), 1(b), 1(c), 1(d), 1(e), 11(b) and 55(b). The rules are not intended to apply to provisions in a bill, joint resolution, amendment, or conference report merely because those provisions increase revenues or effective tax rates. Rather, the rules are intended to be an impediment to attempts to increase the existing income tax rates. The rules would not apply, for example, to modifications to tax rate brackets (including those contained in the specified subsections), filing status, deductions, exclusions, exemptions, credits, or similar aspects of the Federal income tax system and mere extensions of an expiring or expired income tax provision. In addition, to be subject to the rule, the amendment to Internal Revenue Code section 1(a), 1(b), 1(c), 1(d), 1(e), 11(b) or 55(b) must increase the amount of tax imposed by the section. Accordingly, a modification to the income tax rate percentages in those sections that results in a reduction in the amount of tax imposed would not be subject to the rule.

TEXT OF CLAUSES 5(C) AND (D) OF HOUSE RULE 21—TAX INCREASES AS MODIFIED ON JANUARY 1, 1997 BY H. RES. 5—ADOPTING RULES OF THE HOUSE FOR THE 105TH CONGRESS

Cl. 5(c) of House Rule 21—Requiring a $\frac{3}{5}$ Vote on a Federal Income Tax Rate Increase:

(c) No bill or joint resolution, amendment, or conference report carrying a Federal income tax rate increase shall be considered as passed or agreed to unless so determined by a vote of not less than three-fifths of the Members voting. For purposes of the preceding sentence, the term "Federal income tax rate increase" means any amendment to subsection (a), (b), (c), (d), or (e) of section 1, or to section 11(b) or 55(b), of the Internal Revenue Code of 1986, that imposes a new percentage as a rate of tax and thereby increases the amount of tax imposed by any such section.

Cl. 5(d) of House Rule 21—Prohibiting Consideration of Retroactive Tax Increases:

(d) It shall not be in order to consider any bill, joint resolution, amendment, or conference report carrying a retroactive Federal income tax rate increase. For purposes of the preceding sentence—

(1) the term "Federal income tax rate increase" means any amendment to subsection (a), (b), (c), (d), or (e) of section 1, or to section 11(b) or 55(b), of the Internal Revenue

Code of 1986, that imposes a new percentage as a rate of tax and thereby increases the amount of tax imposed by any such section; and

(2) a Federal income tax rate increase is retroactive if it applies to a period beginning prior to the enactment of the provision.

HISTORY OF CONGRESSIONAL CONSIDERATION OF BUDGET RESOLUTIONS UNDER DEMOCRATIC MAJORITY

Section 301(a) of the Congressional Budget Act of 1974 provides that Congress shall complete action on a concurrent resolution on the budget on or before April 15 of each year. The following table represents the dates of House and final congressional passage of concurrent resolutions on the budget:

<i>Final Congressional Passage of Budget Resolution</i>	<i>House Passage of Budget Resolution</i>
June 29, 1995	May 18, 1995.
May 12, 1994	March 8, 1994.
April 1, 1993	March 15, 1993.
May 21, 1992	March 5, 1992.
May 22, 1991	April 17, 1991.
October 9, 1990	May 1, 1990.
May 18, 1989	May 4, 1989.
June 6, 1988	March 23, 1988.
June 24, 1987	April 9, 1987.
June 27, 1986	May 15, 1986.
August 1, 1985	May 23, 1985.
October 1, 1984	April 5, 1984.
June 23, 1983	March 23, 1983.
June 23, 1982	June 10, 1982.
May 21, 1981	May 7, 1981.
June 21, 1980	May 7, 1980.
May 23, 1979	May 14, 1979.
May 17, 1978	May 10, 1978.
May 17, 1977	May 5, 1977.
April 29, 1976	April 29, 1976.

Ms. PRYCE of Ohio. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 950

Ms. DELAURO. Mr. Speaker, I ask unanimous consent to have my name withdrawn as a cosponsor of H.R. 950. My name was inadvertently included as a cosponsor of this bill.

The SPEAKER pro tempore (Mr. SOLOMON). Is there objection to the request of the gentlewoman from Connecticut?

There was no objection.

TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. CANADY of Florida. Mr. Speaker, pursuant to House Resolution 113, I call up the resolution (H.J. Res. 62) proposing an amendment to the Constitution of the United States with respect to tax limitations, and ask for its immediate consideration in the House.

The Clerk read the title of the House Joint Resolution.

The text of House Joint Resolution 62 is as follows:

H.J. RES. 62

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission for ratification:

“ARTICLE—

“SECTION 1. A bill to increase the internal revenue shall require for final adoption in each House the concurrence of two-thirds of the whole number of that House, unless that bill is determined at the time of adoption, in a reasonable manner prescribed by law, not to increase the internal revenue by more than a de minimis amount.

“SECTION 2. The Congress may waive the requirements of this article when a declaration of war is in effect. The Congress may also waive this article when the United States is engaged in military conflict which causes an imminent and serious threat to national security and is so declared by a joint resolution, adopted by a majority of the whole number of each House, which becomes law. Any increase in the internal revenue enacted under such a waiver shall be effective for not longer than two years.

“SECTION 3. Congress shall enforce and implement this article by appropriate legislation.”

The SPEAKER pro tempore (Mr. SOLOMON). Pursuant to House Resolution 113, the committee amendment in the nature of a substitute, modified by the amendment printed in House Report 105-54 is adopted.

The text of the committee amendment in the nature of a substitute, as modified, is as follows:

H.J. RES. 62

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, (two-thirds of each House concurring therein), That the following article is proposed as an amendment to the Constitution of the United States, which shall be valid to all intents and purposes as part of the Constitution when ratified by the legislatures of three-fourths of the several States within seven years after the date of its submission for ratification:

“ARTICLE—

“SECTION 1. Any bill, resolution, or other legislative measure changing the internal revenue laws shall require for final adoption in each House the concurrence of two-thirds of the Members of that House voting and present, unless that bill is determined at the time of adoption, in a reasonable manner prescribed by law, not to increase the internal revenue by more than a de minimis amount. For the purposes of determining any increase in the internal revenue under this section, there shall be excluded any increase resulting from the lowering of an effective rate of any tax. On any vote for which the concurrence of two-thirds is required under this article, the yeas and nays of the members of either House shall be entered on the journal of that House.

“SECTION 2. The Congress may waive the requirements of this article when a declaration of war is in effect. The Congress may also waive this article when the United States is engaged in military conflict which causes an imminent and serious threat to national security and is so declared by a joint resolution, adopted by a majority of the whole number of each House, which becomes

law. Any increase in the internal revenue enacted under such a waiver shall be effective for not longer than two years.

“SECTION 3. Congress shall enforce and implement this article by appropriate legislation.”

The SPEAKER pro tempore. The gentleman from Florida [Mr. CANADY] and the gentleman from Virginia [Mr. SCOTT] each will control 90 minutes.

The Chair recognizes the gentleman from Florida [Mr. CANADY].

Mr. CANADY of Florida. Mr. Speaker, I yield 30 minutes to the gentleman from Texas [Mr. BARTON] and I ask unanimous consent that he may be permitted to yield blocks of time to other Members.

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

There was no objection.

Mr. CANADY of Florida. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, House Joint Resolution 62 introduced by the gentleman from Texas [Mr. BARTON] requires a two-thirds vote for any bill that changes the internal revenue laws to increase the internal revenue by more than a de minimis amount. Why is this amendment needed? Simply put, a supermajority vote makes it more difficult for Congress to raise taxes. It is a mechanism by which to restrain the Government's appetite for reaching into people's pockets and taking their money. It is a mechanism to protect the American people from Government overreaching.

The Federal Government's insatiable appetite for raising taxes is borne out by the facts. In 1934 Federal taxes were just 5 percent of a family's income. By 1994 this figure had jumped to 19 percent; almost one-fifth of a family's income went to pay Federal income taxes.

The amendment will require the Congress to focus on options other than raising taxes to manage the Federal budget. It will force Congress to carefully consider how best to use current resources before demanding that taxpayers dig deeper into their hard-earned wages to pay for increased Federal spending. The amendment would not require a two-thirds vote for every tax increase in any bill. For example, a bill that both lowered and increased taxes, if it were revenue neutral, would not be subject to the two-thirds vote.

□ 1445

In addition, the supermajority requirement would be waived when a declaration of war is in effect or when both Houses pass a resolution, which becomes law, stating that, “The United States is engaged in military conflict which causes an imminent and serious threat to national security.”

The resolution we are considering this afternoon also includes a provision offered by the gentleman from Florida [Mr. MCCOLLUM] which amended the committee-reported version with the adoption of the rule. The McCollum