

Combest	Hinchey	Moran (KS)
Condit	Hinojosa	Moran (VA)
Conyers	Hobson	Morella
Cook	Hoekstra	Murtha
Cooksey	Holden	Myrick
Cox	Hooley	Nadler
Coyne	Horn	Neal
Cramer	Hostettler	Nethercutt
Crane	Houghton	Neumann
Crapo	Hoyer	Ney
Cubin	Hulshof	Northup
Cummings	Hunter	Norwood
Cunningham	Hutchinson	Nussle
Davis (FL)	Hyde	Oberstar
Davis (IL)	Inglis	Obey
Davis (VA)	Jackson (IL)	Olver
Deal	Jackson-Lee	Ortiz
DeFazio	(TX)	Oxley
DeGette	Jefferson	Packard
DeLauro	Jenkins	Pallone
DeLay	John	Pappas
Dellums	Johnson (CT)	Parker
Deutsch	Johnson (WI)	Pascarell
Diaz-Balart	Johnson, E. B.	Pastor
Dickey	Johnson, Sam	Paul
Dicks	Jones	Paxon
Dingell	Kanjorski	Payne
Dixon	Kaptur	Pease
Doggett	Kasich	Pelosi
Dooley	Kelly	Peterson (MN)
Doolittle	Kennedy (MA)	Peterson (PA)
Doyle	Kennedy (RI)	Petri
Dreier	Kennelly	Pickering
Duncan	Kildee	Pickett
Dunn	Kim	Pitts
Edwards	Kind (WI)	Pombo
Ehlers	Kingston	Pomeroy
Ehrlich	Klecza	Porter
Emerson	Klink	Portman
Engel	Klug	Poshard
English	Knollenberg	Price (NC)
Ensign	Kolbe	Pryce (OH)
Eshoo	Kucinich	Quinn
Etheridge	LaFalce	Radanovich
Evans	LaHood	Rahall
Everett	Lampson	Ramstad
Ewing	Lantos	Regula
Farr	Largent	Reyes
Fattah	Latham	Riggs
Fawell	LaTourette	Riley
Fazio	Lazio	Rivers
Filner	Leach	Roemer
Foglietta	Levin	Rogan
Foley	Lewis (CA)	Rogers
Forbes	Lewis (GA)	Rohrabacher
Ford	Lewis (KY)	Ros-Lehtinen
Fowler	Linder	Rothman
Fox	Lipinski	Roukema
Frank (MA)	Livingston	Roybal-Allard
Franks (NJ)	LoBiondo	Royce
Frelinghuysen	Lofgren	Rush
Frost	Lucas	Ryun
Furse	Luther	Sabo
Gallegly	Maloney (CT)	Salmon
Ganske	Maloney (NY)	Sanchez
Gejdenson	Manzullo	Sanders
Gekas	Markey	Sanford
Gephardt	Martinez	Saxton
Gibbons	Mascara	Scarborough
Gilchrest	Matsui	Schaefer, Dan
Gillmor	McCarthy (MO)	Schaffer, Bob
Gilman	McCarthy (NY)	Schumer
Gonzalez	McCollum	Scott
Goode	McCrery	Sensenbrenner
Goodlatte	McDade	Serrano
Goodling	McDermott	Sessions
Gordon	McGovern	Shadegg
Goss	McHale	Shaw
Graham	McHugh	Shays
Granger	McInnis	Sherman
Green	McIntosh	Shinkus
Greenwood	McIntyre	Shuster
Gutierrez	McKeon	Sisisky
Gutknecht	McKinney	Skaggs
Hall (OH)	McNulty	Skelton
Hall (TX)	Meehan	Slaughter
Hamilton	Meek	Smith (MI)
Hansen	Menendez	Smith (NJ)
Harman	Metcalf	Smith (OR)
Hastert	Mica	Smith, Adam
Hastings (FL)	Millender	Smith, Linda
Hastings (WA)	McDonald	Snowbarger
Hayworth	Miller (CA)	Snyder
Hefley	Miller (FL)	Solomon
Hefner	Minge	Spence
Herger	Mink	Spratt
Hill	Moakley	Stabenow
Hilleary	Molinari	Stark
Hilliard	Mollohan	Stearns

Stenholm	Thurman	Waxman
Stokes	Tiahrt	Weldon (FL)
Strickland	Tierney	Weldon (PA)
Stump	Torres	Weller
Stupak	Trafficant	Wexler
Sununu	Turner	Weygand
Talent	Upton	White
Tanner	Velazquez	Whitfield
Tauscher	Vento	Wicker
Tauzin	Visclosky	Wise
Taylor (MS)	Walsh	Wolf
Taylor (NC)	Wamp	Woolsey
Thomas	Waters	Wynn
Thompson	Watkins	Yates
Thornberry	Watt (NC)	Young (AK)
Thune	Watts (OK)	Young (FL)

NOT VOTING—20

Bilbray	Kilpatrick	Sawyer
Carson	King (NY)	Schiff
Costello	Lowey	Skeen
Danner	Manton	Smith (TX)
Delahunt	Owens	Souder
Flake	Rangel	Towns
Istook	Sandlin	

□ 1642

So (two-thirds having voted in favor thereof) the rules were suspended and the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. BILBRAY. Mr. Speaker, I was regretably and unavoidably detained on my way to the House floor this afternoon, and as a result was not present for rollcall votes No. 76 and No. 77—H.R. 1226, the Taxpayer Browsing Relief Act, and House Resolution 109, a sense of Congress on family tax relief.

Had I been present, I would have certainly voted "yea" on both measures.

PERSONAL EXPLANATION

Ms. KILPATRICK. Mr. Speaker, because I was unavoidably detained in the 15th Congressional District of Michigan, I was not present at rollcall vote No. 76 and rollcall vote No. 77. Had I been present for these votes, I would have voted "yea" for rollcall vote No. 76 and "yea" for rollcall vote No. 77.

TAX LIMITATION CONSTITUTIONAL AMENDMENT

The SPEAKER pro tempore. The pending business is the further consideration of the joint resolution (H.J. Res. 62) proposing an amendment to the Constitution of the United States with respect to tax limitations.

The Clerk read the title of the joint resolution.

□ 1645

The SPEAKER pro tempore (Mr. SOLOMON). The gentleman from Florida [Mr. CANADY] has 36½ minutes remaining, the gentleman from Texas [Mr. BARTON] has 19½ minutes remaining, and the gentleman from Virginia [Mr. SCOTT] has 43½ minutes remaining.

Mr. CANADY of Florida. Mr. Speaker, I yield 3½ minutes to the gentleman from Florida [Mr. STEARNS].

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

Mr. STEARNS. Mr. Speaker, I rise today to express my strong support for the tax limitation amendment. What could I say in this short amount of time that would change many Members on that side of the aisle? I thought carefully about it. Did all of my colleagues know, perhaps they heard this before, that the Constitution has been amended 27 times? Perhaps they did not know in the first 4 years of this country's history they amended the Constitution 10 times. Perhaps they did not know this, but at that point they prohibited any taxes at all.

Mr. Speaker, the Founding Fathers did not want to have any taxes. They were interested in perhaps real estate taxes or a sales tax, but they did not honestly believe in taxing up to 39.5 percent, almost 40 percent. When you add State income tax and local taxes, you are talking about for people, some people are paying 55 percent.

Our Founding Fathers 220 years ago, of course, had the foresight to use supermajority for certain things. Impeachment, talking about expelling a Member of Congress, overriding the veto, they foresaw the need for a supermajority. They understood firsthand what could happen with corruption and power. The power to tax is what we are talking about today, the ruination of overtaxation. The gentleman from Texas is simply offering an amendment to slow this process down.

Quite simply, our forefathers fought a war to ensure freedom from unchecked oppression. They fought a war basically to prevent ruination of taxation, which we have today. So the gentleman from Texas is simply trying to stop this by saying let us have a two-thirds majority.

The American people do not like and trust their Government. They have said that over and over again. It is 1997, and the Government needs to be put in check just like the modern-day King George III which we are trying to do today what our forefathers tried to do when they started this country. Over the past 40 years, Congress has continually increased taxes. Since 1981, there have been 19 separate tax increases, in 1993, the largest tax increase in history. It is obvious to anybody who has studied the political landscape, if we do not have this amendment, we will have increased taxes. Mr. Speaker, we increased taxes on airline tickets, and I am ashamed that we passed that vote without a counterbalancing amendment to make it budget neutral.

In 1775, the rallying cry was no taxation without representation. Here we are, over 200 years later, and it has not changed. The American taxpayers are fed up. They are looking at bloated bureaucracy and they want a change.

Daniel Webster once said, the power to tax is the power to destroy. This afternoon, these words ring with resonance on April 15. What we want to do here is very, very simple. We only want to make it harder to raise taxes, to make it just a little bit more difficult

for this Congress to prevent someone from succeeding in the American dream, to make sure that the power to tax is not abused. Simply put, we want to put the power back where it belongs, back where the Founding Fathers put it, in the hands of the people.

I urge my colleagues to put partisanship aside and to cast their vote for the taxpayers of this Nation. Remember, our Founding Fathers amended the Constitution 10 times in 4 years, and it has been amended 27 times since this Republic has been founded. This is a very simple step forward, on a symbolic day of April 15, to bring this Congress under control.

Mr. SCOTT. Mr. Speaker, I yield 5 minutes to the gentlewoman from Texas [Ms. JACKSON-LEE].

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

Ms. JACKSON-LEE of Texas. Mr. Speaker, for the record for the American people, we have already spoken on the issue of responding to the desire to have real tax relief. I voted for the Taxpayers Protection Act. We voted just now to prevent browsing in personal files of taxpayers.

I support giving families in America the right to have tax relief such as a tax credit for children. We can do this in a manner that allows us to uphold the Constitution. My colleagues who have been citing the Constitution need to just read the responsibilities of this U.S. Congress, for section 8 says that the Congress shall have power to provide for the common defense and the welfare of this Nation.

This particular resolution does not in any way allow us to protect you by having a strong defense. This two-thirds resolution quickly undermines the majority rule that the Constitution wants us to have. As the Vice President traveled this weekend to the Midwest, he never saw such devastation. This two-thirds amendment clearly says that, when there are floods or freeze, hurricanes or earthquakes, this country will be crippled and not able to do the business of the people.

It is clear that this majority process, overlooking the majority process by requiring two-thirds, clearly undermines the ability of this Congress to operate this Government. The supporters of this legislation support the fact or mention the fact that there are supermajority requirements pertaining to other aspects of our business. Yes, they do; treaties as well as the impeachment trial. But it does not impact on day-to-day operations of keeping this Government running. When an American citizen is strained and oppressed by an earthquake, a flood, a hurricane, they want this Government to act. This legislation does not allow them to act.

Interestingly enough, let me read to my colleagues from the Concord Coalition, a bipartisan coalition that believes in bringing down the deficit, Sam Nunn, former Senator, Warren Rudman, coauthors: Enactment of this

constitutional amendment would be detrimental to the budget process. Accordingly, the Concord Coalition of Citizens councils has selected this issue as a 1997 key vote for purposes of its tough choices deficit reduction scorecard.

What we need to be doing is bringing down the deficit. We do not need a constitutional amendment to bring down the deficit. In considering how to balance the Federal budget and keep it balanced over the long term, all options for reducing spending or raising revenues must be on the table. No area of the budget on either of the spending or the revenue side should receive preferential treatment such as requiring a supermajority.

This is bad legislation. More important, do we know what it prevents us from doing? It prevents us from eliminating tax fraud. In order to eliminate tax fraud, we will have to get a two-thirds supermajority. What American citizen would tell us they enjoy the tax fraud that others are perpetrating on this Nation?

The other aspect is, I offered an amendment to protect Social Security and Medicare. This legislation will not allow us to protect the citizens of the 21st century, baby boomers who are coming into their own in need of Social Security and Medicare.

When the baby boomers again begin to retire not that many years from now, the country will be in an era of constant fiscal strain. To avoid destructive deficits, there will be a need to respond operationally, either by tax increases or spending cuts. This amendment does not allow us to save Social Security, Medicare, and any other manner of operating this Government.

It is interesting that the majority as well has waived such supermajority legislation when it has been for their benefit; five times in fact over the last 2 years. One in particular, on October 19, 1995, they waived in consideration of the Medicare preservation bill.

That is what I am trying to say to my colleagues, but the Medicare preservation bill would have imposed additional taxes on withdrawals of Medicare savings accounts. When it is to the advantage of the majority that has offered this legislation, they will waive such votes on tax increases.

I am saying to the American public that what we have is a responsibility to balance the budget. We must do it. We have a responsibility to bring down the deficit. We must do it. But the Constitution says we have a responsibility to provide for defense and welfare. To do that, we must be able to operate this House, this Nation in a manner that says, we the people.

Let me just finish by saying that Alexander Hamilton noted that the sacred rights of mankind are not to be rummaged for among old parchments or musty records. They are written as with a sunbeam on the whole volume of human nature.

I would say to my colleagues that, whatever we do in the House, the sunbeam should shine on it. Whatever we do on behalf of the American people, bringing down the deficit, operating this Government, the sunbeam should shine. This is an undercover amendment. This is bad law, a bad amendment to the Constitution. We should not support it.

Mr. Speaker, I rise to speak in opposition to this resolution to 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 the Senate. If this amendment is added to the Constitution, Congress will not have the flexibility that is necessary to meet the important fiscal priorities of our Nation.

Let me also point out that one of our Founding Fathers and Framers of the Constitution James Madison, stated in his Federalist Papers, that requiring more than majority of a quorum for a decision, will result in minority rule and the fundamental principle of free government would be reversed. While there are several supermajority voting requirements referenced in the Constitution, none pertain to the day-to-day operations of the Government or fiscal policy matters. What is particularly troubling this Member of Congress is the fact that the Center on Budget and Policy Priorities, the 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 exhaust all of its reserves—that is, become insolvent—by 2029. In order to avoid this shortfall or insolvency, Congress must be able to use the tax system, and if not, then the Social Security trust fund will remain in grave danger. That is why I offered an amendment both in full committee and before the Committee on Rules which would have preserved the solvency of the Social Security trust fund. Both of these efforts failed.

Let me also point out Mr. Speaker that Republicans have frequently waived House rules requiring a three-fifths majority vote to increase taxes. Last Congress, the majority waived this three-fifths requirements for tax increases on four separate occasions. On April 5, 1995, during the consideration of H.R. 1215, the Contract With America Tax Relief Act, there was a parliamentary ruling that the new House rule did not apply to the bill even though the bill would have repealed the current 50-percent exclusion for capital gains from sales of certain small business stock. On October 26, 1995, the House rule was waived for the consideration of fiscal year 1996, the budget reconciliation bill, which contained several tax increases. On October 19, 1995, the House rule was waived for the consideration of the Medicare preservation bill, which would have imposed additional taxes on withdrawals from Medicare savings account. On March 28, 1996, the Republicans waived the house rule for consideration of the health coverage availability and affordability bill, which imposed additional taxes on withdrawals from Medicare savings accounts.

Mr. Speaker, it is imperative that this House vote this proposed constitutional amendment down and let us preserve the intent that the

Founding Fathers had in mind when they decided that votes in the Congress should be decided by a simple majority.

Mr. CANADY of Florida. Mr. Speaker, I yield 2 minutes to the gentleman from Ohio [Mr. PORTMAN].

Mr. PORTMAN. Mr. Speaker, let me say at the outset, Members are talking a lot about the Founders. In the Constitution, of course, article I section 9 actually prohibits the kind of income tax that we currently have in this country, and that is why in 1913, Congress passed the 16th amendment. So if we are going to look back at the Founders, I think there is not a good argument for not changing the way we do business here.

Let me just say that for the last year, as cochairman of the National Commission on Restructuring the IRS, I have been spending a lot of time delving into the tax system generally, and the IRS in particular. We are going to issue our final recommendations in June. The gentleman from Pennsylvania [Mr. COYNE] on the other side of the aisle is on that Commission. I cochair with Senator BOB KERREY. It is bipartisan, the administration is represented and it has a lot of good private sector expertise.

Our goal, really, with this Commission is nothing short of having Americans in the future associate April 15 less with the frustration and anxiety and headaches connected with their tax system and more with pleasant things, like the beautiful spring day we are enjoying here in Washington today. Now, that is a tall order and it is difficult to get there.

But, we think there are three ways we can do it. First, we have to restructure the IRS. We have to change the IRS from top to bottom so there is real accountability in terms of its management. Second, the IRS has to be more taxpayer friendly. A 21st century IRS has to be a customer-driven organization.

Third, and I think most importantly, we have determined, after looking at the IRS from every angle over the last year, that we have to stop Congress from passing new, complex tax legislation. We have to give people a break from taxes.

This relates to what we are talking about today. That is why I like so much what the gentleman from Texas [Mr. BARTON] has been promoting, because it will force Congress to be more deliberative as we do tax legislation in this body. It will force Congress to analyze the impact of increasing taxes, which we clearly have not done over the years. And it will keep Congress from continuously changing the code, sometimes in a rather haphazard manner, because we will have this new requirement in place.

So I want to commend the gentleman from Texas [Mr. BARTON] and others for pushing this issue and frankly for shedding light on the reality that Congress does not act as deliberately and thoughtfully with regard to taxes as it should.

□ 1700

Mr. CANADY of Florida. Mr. Speaker, I yield 3 minutes to the gentleman from Indiana [Mr. MCINTOSH].

Mr. MCINTOSH. Mr. Speaker, I rise in support of this constitutional amendment to require a supermajority in order for Congress to raise taxes. I want to commend the subcommittee and the full committee for working on this, and in particular commend my colleague, the gentleman from Texas [Mr. BARTON], for championing this issue. I only wish we could make sure it was part of our balanced budget amendment as well.

Everywhere I go in Indiana, I talk to people at factory gates, at the shopping mall, at restaurants, and I ask them if they have any message for Washington. And time and time again, I hear from those people: Yes, cut our taxes; I am working two jobs, working overtime, and the Government seems to take all of that in taxes. My wife and I are both working, and we cannot make ends meet.

We have to cut taxes in this country, but we would not have to do that if we had had this amendment in the last 40 years to put a check on all of the tax increases.

A young man named Garth Rector, who works as a grounds keeper at a local college today, came to one of my town meetings about a year ago and said, "You know, I figured it out. I have two kids. And if you guys pass that \$500 tax credit, that is about 20 bucks a week that I will get more in my paycheck, and that will go a long way to buying gas and food for the kids. So I hope you get that done."

It has gotten to a point in this country where the average family no longer pays 5, 6, 10 percent of their income, but 23 percent of their income, to the Federal Government in taxes. When we add State and local taxes, it is almost 40 percent. It is no wonder that working families in this country have a difficult time seeing their standard of living increase. We have to cut taxes, we have to eliminate the death tax, we have to cut the tax on investment.

In my State, we have seen a lot of jobs that have been sent down to Mexico and overseas, but if we cut in half the tax on investment, there would be \$2.5 billion of investment money available that did not go to the Federal Government but could stay in Indiana and create new, good jobs.

Mr. Speaker, I rise in support of this amendment today because, as I said, if we had only had this amendment over the last 40 years, I am convinced that today the average American family would keep much more of its hard-earned dollars and not send it to Washington, where it sees it being wasted on one program after another.

Mr. BARTON of Texas. Mr. Speaker, I yield 1½ minutes to the gentleman from Arizona [Mr. SALMON].

Mr. SALMON. Mr. Speaker, I thank the gentleman for yielding me this time.

It is really appropriate we are here on April 15, when people are feverishly trying to scrape together their hard-earned incomes so that they can keep this wonderful Federal Government going.

It is interesting. I listened to the other side, those people that oppose making it tougher to raise taxes, and it is those same people that say we do not need a constitutional amendment to balance the budget, we simply have the willpower here in Congress.

Somehow they believe that the American people are going to wake up and say Congress is going to be different from the last 40 years; things are going to be completely different now into the future, because suddenly they have this resolve; they do not need to have their feet kept to the fire.

Frankly, I think the American people are on to us. Once again those opposed to any limits on Federal spending have come out of the woodwork to proclaim that a constitutional amendment limiting Congress' ability to spend other people's money is dangerous and, indeed, unnecessary. They claim that willpower alone can limit taxes and spending.

I will not doubt the commitment of the U.S. Congress to cut spending and balance the budget. Just look at the great job Congress has done in the past. Nor will I question the resolve of this President, who boldly declared last year in his State of the Union Address that the era of big government is over. Although he has vetoed two balanced budgets and has yet to produce a balanced budget that really balances, we can all sleep like angels, knowing this time he truly means it.

Mr. Speaker, it is time to end this charade. For decades the politicians in Washington have promised to rein in Federal spending, yet every year the tax burden shouldered by the American people continues to rise. Only by making it harder to raise taxes can we give the American people a reason to believe that things are going to be a little different here in Washington, DC.

Mr. SCOTT. Mr. Speaker, I yield 6 minutes to the gentleman from Colorado [Mr. SKAGGS].

Mr. SKAGGS. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, we are here this evening engaged in a great rite of spring political theater. I am impressed with the acting ability of many on the other side and those in support of this because they are pretending to be engaged in serious constitutional law-making.

This is constitutional gibberish. It is constitutional mush. It is an insult to the Constitution to be considering this proposal. It is bad policy. It is bad law.

Second only perhaps to a declaration of war, an amendment to the Constitution ought to be the occasion for the most serious and deliberate application of the talents of this body to the important responsibilities we bear to the

Nation. And anyone who attempts to suggest that the language in this amendment could be implemented logically, coherently, without the regular interference of the courts is simply kidding themselves.

This amendment, among many of its failings, violates the fundamental principle of this representative democracy, the fundamental principle of free government; as Madison put it, the principle of majority rule.

There are a few exceptions to that in the Constitution, I will grant my colleagues, but none, none, none goes to the day-to-day fundamental responsibilities of operating this Government.

The logical corollary of supermajority rule is minority control. And under this amendment, Mr. Speaker, 34 Senators, representing under 10 percent of the population of this country, would be in a position to control the Government's revenue and tax policy.

Aside from that absurdity, think of the many, many impractical consequences, both intended and unintended. One would be that, for all practical purposes, this amendment, if it were to become law, would lock into the Tax Code its provisions as it existed at the time of ratification.

If we like the tax system the way it is, or if we are supremely confident that between now and ratification we will have gotten it just right, then we may support this amendment with good conscience. Otherwise, I think we should have great, great pause and reservations.

Another related consequence would be to make it infinitely more difficult for us to achieve what many on both sides of the aisle hold forth as our principal responsibility right now, and that is balancing the budget, especially as that effort relates to gaining control of the growth of entitlement programs.

And a final and, I think, very, very persuasive reason to have second, third, fourth, and fifth thoughts about this piece of constitutional stuff is the experience that this body has had now for over 2 years with our House rule having purported to cause us to require a three-fifths vote whenever we deal with tax increases.

We already are aware of the confusion that has been generated by the ambiguities in that provision. Compound that, if you will, by what would be the result if this similar provision were put in the Constitution.

Wiser men than we considered and rejected at the time of the founding of this great Republic similar constraints on majority rule. They rejected them because of their then recent experience with the impossibility of governing a much smaller and less complicated Nation in those days under the supermajority requirements of the Articles of Confederation. In other words, we have a Constitution today, in large part, because it was impossible to govern this Nation under supermajority provisions after the Revolution.

This provision would go far beyond any constitutional precedent in effec-

tively paralyzing the ability of future Congresses to deal with one of the most nuanced, subtle areas of public policy: revenue and taxes.

Now, recent national campaigns and debates have surfaced a number of very intriguing ideas about the way we should change the Federal tax system. If this amendment were now in the Constitution, however, we would be essentially forestalled from taking any of those up, because it is highly unlikely that any of them would gather a two-thirds vote in both Houses, and all of them involve some increases in taxes, some provision designed to increase some taxes over others, whether it is consumption taxes or any number of other variations.

Mr. Speaker, I will close by recalling for the body the experience that we have had recently in dealing with our own three-fifths rule, not a two-thirds rule but a three-fifths rule under House procedures.

It has been waived during consideration of the majority party's 1996 budget reconciliation, the majority's Medicare bill, the Kennedy-Kassebaum health care bill, the Small Business Protection Act, the Personal Responsibility and Work Opportunity Reconciliation Act of 1995. All of these waivers have been accompanied by dispute and confusion as to the meaning of that rule.

This constitutional amendment is replete with even more profound ambiguities and invitations to litigation and confusion. We do our constituents no service, we certainly do the Framers of the Constitution no service, we do our future colleagues in this body no service by entertaining this silly idea any further.

Mr. Speaker, I oppose this proposed amendment to the Constitution to require the vote of two-thirds of both Houses of Congress to approve any bill changing the internal revenue laws in a way that would increase the revenue collected by the Government.

This proposed amendment is a bad idea and bad constitutional law.

Second only, perhaps, to a declaration of war, an amendment to the Constitution ought to command the most serious and deliberate sort of legislative review, examination, and analysis we are capable of. It deserves better treatment than a legislative rush job to have a symbolic vote on the deadline day for paying income taxes. The Constitution shouldn't be used as a vehicle for a political bumper sticker.

I would, however, like to commend the sponsors of this bill on one point. They recognize that a change in the U.S. Constitution is necessary in order to require a supermajority to pass legislation on this subject. In effect, they concede that the attempt by the House in January 1995 to simply pass a rule requiring a supermajority is not the proper procedure.

I oppose this proposed constitutional amendment on a number of grounds. It violates what Madison called the fundamental principle of free government, the principle of majority rule. The Constitution makes very few exceptions to the principle, none having to do with the core, on going responsibilities of Gov-

ernment. We should be extremely wary of any further exceptions, especially if it would complicate the essential responsibilities and competency of the Government.

We have to be mindful that the logical corollary of supermajority rule is minority control. And under this proposed amendment, 34 Senators representing less than 10 percent of the American people would have the power to control the Government's revenue and tax policy.

I also oppose this proposed amendment because of its almost absurdly impractical consequences—intended and unintended.

One such consequence would be for all practical purposes to lock into law the Tax Code as it would exist at the time of this amendment's ratification. If you like the tax system the way it is now, or if you have supreme confidence that some future Congress will have gotten it fixed just right before ratification, you ought to live this proposal.

Another related consequence of this proposal would be to complicate efforts to balance the budget, particularly as they entail reducing the growth of entitlement programs.

Finally, I'm opposed to this proposed amendment because, like the current House three-fifths rule, it is vague and will generate confusion and litigation.

I know the authors of this proposal have strong feelings about taxes. But simply having strong feelings isn't good reason to cede power over all future changes to an important area of national law to a small minority. Members of Congress also have very strong feelings on civil rights, trade, and the deployment of U.S. troops abroad. But that doesn't mean that we should let a minority in Congress block any changes in the laws on civil rights, trade, or the deployment of troops. In none of these areas does it serve the long-term national interest to undermine the principle of majority rule.

Wiser lawmakers than we have considered the question of whether to require a supermajority for passage of certain kinds of legislation. At the Constitutional Convention, the Framers of the Constitution specifically considered—and rejected—proposals to require a supermajority to pass legislation concerning particular subjects such as navigation and commerce. They rejected various legislative supermajority proposals largely because of their experience under the Articles of Confederation and the paralysis caused by the Articles' requirement of a supermajority to raise and spend money. In other words, we have a Constitution because it was impossible for the country to function under a constitutional law such as is being proposed here.

The Framers' judgment on this matter, including whether to retain the Articles' supermajority to raise revenues, should give us all cause to reflect on the wisdom of the proposals before the House today.

In those cases in which the Framers did impose supermajority requirements, none deals with topics of regular legislative business central to the ongoing operation and management of the Federal Government, such as taxes and revenues.

In those cases in which the Framers did impose supermajority requirements, only two require action by both bodies, namely, the override of a Presidential veto and the referral of a proposed amendment to the States. Both are extraordinary matters.

In sum, this proposal would go far beyond any existing constitutional precedent. It would effectively paralyze the ability of future Congresses to deal with one of the most nuanced of all legislative issues—revenues and taxes, allowing a small minority to control national policy.

Recent national campaigns and debate have brought forward a number of innovative ideas regarding and Federal tax system. Were it now in the Constitution, this new amendment would likely serve to thwart these ideas or other reforms. This proposed amendment would likely require a two-thirds vote on legislation implementing the consumption tax or Value Added Tax [VAT] proposed by some, which again proponents believe would increase economic activity and Federal revenues. There's been a lot of talk on both sides of the aisle about getting rid of corporate welfare. Many want to end corporate welfare by closing tax loopholes—and that, of course, would likely bring in additional tax revenue from affected corporations and so would require a two-thirds vote under this proposal.

But let's say we tried one of these ideas out before the amendment took effect. Is anyone certain enough that one of them is the correct solution to the tax reform problem that you wish to make repeal or revision next to impossible?

And if this proposed amendment were part of the Constitution, it would probably make it more difficult to reduce taxes. If at some point in the future, Congress judges the budget and economy healthy enough to reduce taxes, how likely is it that a responsible Congress would go ahead and do so knowing that it would be almost impossible to raise rates again in the event circumstance required it?

If now in the Constitution, this proposed amendment would certainly make the current efforts to balance the budget a lot more difficult. Whether adjusting the Consumer Price Index [CPI], or reducing business and tax subsidies, or narrowing the EITC, or means testing Medicare part B premiums, or limiting the amount of profits companies can shift to overseas subsidiaries—all would have to be passed by two-thirds.

It is important to realize that the proposal being considered here today is not really a tax amendment at all. The word "tax" does not appear in the text, nor does "income tax," "tax rate," or "new tax." It is a revenue amendment. The only legislation requiring a two-thirds vote under this proposal is that which amends the internal revenue laws with the predicted effect of increasing internal revenue by more than a de minimis amount.

There is no technical definition of internal revenue except perhaps as distinguished from revenues from external sources, such as import duties. All other sources of Federal revenue are presumably included under the language of this proposed amendment. So any legislation to increase any Federal fee or charge or fine would arguably be subject to a two-thirds vote if it results in more than a de minimis increase in revenues. The only way the proposal's supporters try to get around this problem is by having the legislative history define internal revenue laws creatively. I wonder what would happen if the courts were to decline to accept the creative definitions contained in the legislative history.

And according to the proposed amendment, de minimis is to be defined by Congress at

some later time, or quite conceivably, at each time a revenue bill is considered, inviting an exercise in manipulative definition whenever the prospect of winning two-thirds approval was dim.

On the other hand, it's arguable that this proposal would not necessarily require approval of two-thirds for a tax rate increase. Some tax rate increases can actually reduce or, at least, not increase revenues. For example, the luxury tax on certain boats that was repealed in 1993 is said to have actually reduced sales so dramatically that associated revenues actually declined. Some even argue that most tax increases on business activity actually reduce Federal revenues by depressing economic growth. What economic theory, interpreted by which expert, will therefore determine the application and effect of this amendment if it were adopted?

So, once you consider how this amendment might be interpreted, many absurd consequences come to mind.

In the context of deficit reduction, we should also consider the fairness and equity implications of this amendment. Most Federal benefits to lower and middle-income Americans come from programs that depend on direct expenditures. The benefits of upper income Americans and corporations often come through various kinds of tax breaks. Since this amendment would require a simple majority to cut programs benefiting lower and middle-income Americans, but a supermajority to reduce tax benefits to wealthy Americans and corporations, it would unfairly bias deficit reduction and create a path of least resistance that would disproportionately hurt middle- and lower income citizens.

In evaluating this proposed amendment, it's also helpful to examine some recent experience in the House. In the 104th Congress, the House pretended to operate under a new rule requiring a three-fifths vote to pass any increase in a Federal income tax rate. Obviously, the amendment before the House today would go much further.

The short history accumulated on the application of the new House rule is instructive about the problems that would likely arise under this proposed constitutional amendment. Since the three-fifths rule has been in effect, it has been waived during consideration of the majority party's fiscal year 1996 budget reconciliation bill, the majority's Medicare bill, the Kennedy-Kassebaum health care bill, the Small Business Protection Act, and the Personal Responsibility and Work Opportunity Reconciliation Act of 1995. These waivers have been accompanied by dispute and confusion as to the meaning of the rule. In addition, there is now general agreement that the rule should have been applied to the Contract With America Tax Relief Act, and that a waiver would have been necessary to pass that legislation.

The amendment we are considering is for more problematic because the Constitution can't be waived for convenience sake when questions arise. And you can be certain that similar questions about the meaning of this amendment will arise in great number. Almost every future tax bill that were to pass by less than two-thirds under some claimed exemption from this amendment would likely be subject to protracted litigation, creating an outcome we ought to avoid in tax law—uncertainty and confusion.

One thing we can be sure of. We don't know the future. Why would we wish to deprive our successors in Congress of the tools and ability to deal with the problems they will face? To our successors we are in effect saying, "We don't care what the particular circumstances may be in 10 or 50 years; we don't trust you, and you're stuck with our expectations of your incompetence." What arrogance.

I urge the Members from both sides of the aisle to take a close look at this proposed constitutional amendment in the light of the wisdom and experience of the Framers, its stifling and absurd effects, and the history of the House of Representatives' three-fifths rule. Treat it for what it is, a political statement—and one better made on the floor of the House than put into the U.S. Constitution.

Mr. BARTON of Texas. Mr. Speaker, I yield myself 4 minutes.

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

Mr. BARTON of Texas. Mr. Speaker, I did not go to Hershey, PA, at the bipartisan retreat, but if I had and would have come on the floor for this debate this evening, I do not believe I would have used words like "absurd," "mush," things of that sort. I do not think they help us.

Mr. SKAGGS. Mr. Speaker, will the gentleman yield?

Mr. BARTON of Texas. I yield to the gentleman from Colorado.

Mr. SKAGGS. Mr. Speaker, I say to the gentleman that the purpose of the retreat and of our efforts to restore civility is to debate ideas, which I was attempting to do. If I said anything that is personal to the gentleman, I apologize. I was characterizing the ideas that are in debate. We all recognize the importance of a full and hearty debate about policy and ideas.

Mr. BARTON of Texas. Mr. Speaker, reclaiming my time, my good friend from Colorado meant nothing personal toward me, nor did I take it as such. So I want to be perfectly clear on that.

I will say, if we are going to engage in an idea and a robust debate, that we should do so on the merits of the issue, and the issue at hand is whether we should amend the Constitution of the United States to require a two-thirds vote to raise taxes as they are defined in the internal revenue laws of this land.

I would point out that in article I, section 9 of the Constitution that the Founding Fathers of the United States of America adopted, direct taxes were prohibited. Prohibited. There could have been a 100 percent unanimous vote and not had an income tax. The 16th amendment to the Constitution, which was passed on February 3, 1913, said we could levy direct taxes.

I would further point out that in the Constitution, as adopted by our Founding Fathers, nowhere in there, unless it says specifically that there is a two-thirds or some sort of a supermajority vote required, does it say in the presentment clause that we have to have simple majorities. In fact, this body

routinely passes many measures by a voice vote.

So I think it is entirely appropriate to look at the tax burden that is currently on the American taxpayer, which averages 19 percent, which was before the adoption of the 16th amendment, and before the adoption of the first Federal income tax in 1913 it was zero, and say it is time to raise the bar a little higher.

Now, I would further point out that all we have to do is look at the States as our laboratory to see if supermajorities for tax limitation work. There are 14 States that have it. It works in those 14 States. Four States have added it since the debate last year.

I asked my staff to go to the States that have had it in effect for any length of time and find out if there are any States where it is not working, or is there any State that wants to repeal it, and the answer that we got back was "no." The States that have it are happy with it. More States are adding to it, 40 percent in the last year, and there are another 5 to 10 States that have it.

Finally, Mr. Speaker, I would point out that if we had had a two-thirds vote requirement for a Federal income tax increase the last 10 years in this Congress, we would have saved \$666 billion in tax increases, because four of the last five major tax increases would not have passed.

Now, I do not know about other Members, but where I come from, the idea of a tax limitation is not absurd, it is not silly, it is not mush, it is common sense. It is doing what should have been done a long time ago. And I would hope when the time comes, that we pass this with the supermajority required in the Constitution, two-thirds, to send it to the Senate for ratification.

□ 1715

Mr. SCOTT. Mr. Speaker, I yield 5 minutes to the gentleman from Oregon [Mr. DEFAZIO].

Mr. DEFAZIO. Mr. Speaker, it is tax day. I am certainly not going to stand up and defend the existing system as either comprehensible to mere mortals or for being fair. It is extraordinarily unfair, the current tax system, in this country. We have heaped a massive burden on middle income wage earning families in this country.

Earlier one of my colleagues from the other side of the aisle stood up and carried on at great length about the tax system of 40 years ago. The gentleman was correct. The tax system 40 years ago was much more fair. The top rate was twice what it is today. The wealthiest Americans paid twice as much percentage-wise as they pay today, corporations carried twice as much of the total tax burden in this country as they do today, and they were doing quite well in the days of Dwight David Eisenhower.

So corporations were paying a larger share, the wealthy were paying a larger

share, and, yes, under those conditions middle income wage earning folks could pay a lower part of their salary in taxes, and we could have that again today. But I fear under this amendment that the last thing this Congress is going to do with a two-thirds vote requirement is raise taxes on the wealthiest one-half of 1 percent of the people in this country who are doing quite well, thank you very much, or raise taxes on those corporations who in fact are paying no taxes.

Seventy-one percent of the profitable foreign corporations operating in the United States of America pay zero income taxes, and the rest pay at a marginal rate of less than 1 percent of their gross. And 30 percent of the largest profitable U.S. multinational corporations pay zero income taxes in this country. Some of them pay, Intel company, something called a nowhere tax. That means their income is created nowhere, they do not pay taxes in Japan, they do not pay taxes in the United States. They pay taxes nowhere.

This amendment would lock that system into place. Is that fair? No. Is that what our colleagues on the other side of the aisle want? I think not. One challenged us saying, well, those people over there do not support a balanced budget amendment. I do. I have been a cosponsor, I have supported it for a long time. Are we going to get to balancing a budget by saying it will require a two-thirds vote to raise taxes and close loopholes on those wealthy corporations and the people at the top who are getting away with murder now and it only takes a 50 percent vote plus 1 to spend more money? That sounds like a recipe for disaster. Come on. Give us a break here. Fifty percent to spend more money which people around here love to do and a two-thirds vote to balance that off with revenues. I think I know who is going to win under that formula.

Let us talk about large mining companies. We gave away a \$13 billion gold claim to a Canadian mining company last year for \$10,000. If we got a royalty fee which I got in a mining reform a few years ago, that would be considered a tax. We should not have asked that poor Canadian corporation that is operating here in America and not paying income tax here to pay a royalty for the minerals they might extract from public lands. I mean \$10,000 is more than fair for a \$13 billion gold claim. To assess them a small royalty, the same that private landowners do, State landowners do, every other foreign nation on Earth does, Indian tribes do, no, the U.S. Government will not have a royalty and under this amendment we will never have a royalty and we will never get a fair share. My colleagues want to talk about operating Government as a business, let us operate it as a business and stop giving things away.

This amendment quite simply is going to again open up the cash drawer. One-half of this body can vote to

spend money on anything and it will require a two-thirds vote to pay for it. That sounds again, as I said earlier, like a recipe for disaster.

It is time to be honest with the American people. The honest thing is, there has been a massive shift onto middle income and working families in this country and that is going to be perpetuated today if we pass this two-thirds requirement. When the American people finally wake up and they say, "Let's close some of those loopholes, let's raise some money, let's pay for some things I want, like college loans for my kid to go to college," they are not going to be able to get it because it will only take one-third of this body to block any increases in revenues, any closing of loopholes, any asking the wealthy and the biggest corporations to pay their fair share.

Mr. Speaker, I urge my colleagues to reject this special interest amendment and move on toward fiscal sanity in this Congress and give real tax relief to middle income families.

Mr. CANADY of Florida. Mr. Speaker, I yield 3 minutes to the gentleman from California [Mr. Cox].

Mr. COX of California. Mr. Speaker, I thank the gentleman for yielding me this time. We have just heard an impassioned defense of the unfettered ability of Congress to raise taxes and my colleague from Oregon has pointed out a number of people whose taxes he would like to raise. He apparently believes that the tax limitation amendment would inhibit his ability to raise taxes on the rich, on mining companies, on the long list that he just gave us, but that would be true only if he were not willing to give the middle class a break at the same time.

The truth is that it is only if you want to raise everybody's taxes that this tax limitation amendment would get in your way. But if what you want to do is ease the burden on the middle class by closing loopholes somewhere, this amendment would not affect you at all.

The question before us is in the aggregate, is it too easy for Congress to raise taxes? Should it be more difficult for Congress to raise taxes? I think it is fair to say that the position of most of the Members who have been speaking on the Democratic side is it is not too difficult to raise taxes and, the corollary, taxes presently are not too high. We should not make a constitutional amendment, moreover, they say, even if taxes were too high, because tinkering with the Constitution does violence to the memory of our Founding Fathers.

First on this question of whether or not it is too easy. If it were not too easy and not too hard, then the history of tax increases and tax reductions would be on parity, we would have about as many increases as decreases. But that has not been the history. Taxes have moved up and down, but over time they have gone up and up and up and up.

When the tax was first introduced, only 2 percent of the American people paid it. The top rate was 7 percent. In the 1950's, the average family paid Federal income taxes at a rate of 4.9 percent. Today that is 25 percent. In 1993, we had the largest tax increase in American history, and since 1993, just since 1993, in the 3 years subsequent, individual income taxes in America have gone up over 25 percent. In the last year, 1996 individual income taxes went up 11 percent, even though the economy grew only 2 percent. We cannot keep growing Federal taxes and the Government at a rate so far in excess of the economy which supports it.

This second argument, that we cannot amend the Constitution even if it is too easy because the Founding Fathers, after all, had a different idea in mind, would be all fine except as has been pointed out, article 1, section 9 prohibited a tax of this kind, income tax, at all. So even a unanimous Congress, unanimous, would not be enough to impose income taxes at any level. It was the 16th amendment to the Constitution, not adopted until the 20th century, that gave us this problem, and it is perfectly appropriate for us to fix it with a constitutional amendment.

In short, raising taxes should no longer be Washington's first resort. Government should not continue growing so much faster than the economy which supports it, and this tax limitation amendment should be adopted.

Mr. SCOTT. Mr. Speaker, I yield 3 minutes to the gentleman from Pennsylvania [Mr. KLINK].

Mr. KLINK. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, my problem is not that we are attempting to amend the Constitution. My problem is that we are always, it seems, attempting to amend the Constitution. This is twice in this young legislative year that this House has attempted to amend the Constitution of the United States, and the Senate has attempted to amend the Constitution once themselves. That was a balanced budget amendment that the other body had taken up.

It would appear to me that this amendment is anathema to a balanced budget amendment. It requires a supermajority to raise taxes, but it does not require a supermajority to spend money. So we go back really to policies of the 1980's that took this country from about a \$1 trillion debt to over a \$4 trillion debt. It is OK that we continue to spend, but we are not going to raise the taxes to pay for it.

The other problem that I have is we have this debate on the floor of the House and across this country that my friends who are amending the Constitution call themselves conservatives, say that these are conservative principles. I do not think that rewriting the Constitution of the United States every time that there is a problem is truly something that is conservative. Our Founding Fathers did adopt a very simple principle. They wrote the Constitu-

tion. They said that this national government should operate through a majority rule. There are special times when we have a supermajority, and the gentlemen and gentlewomen from both sides of the aisle have talked about what those times are. But just raising taxes, I do not think, was intended to be one of them.

Finally, I really think that there is a lot of gall bringing this amendment to the floor today. Not only did our friends in the majority waive this piece of the House rules several times when it was convenient during the last Congress, which I thought brought hypocrisy to new heights, now they are ignoring another April 15 deadline. You see, today is not only tax day in this Nation, it is a day when by law, April 15, Congress is to have approved a budget.

My question is, where is the Republican budget? It has been nowhere in sight. We have meandered all over the place, we have been a rudderless ship here in the House of Representatives in this 105th Congress. Yet we are attempting again for the third time in the 105th Congress to rewrite the Constitution of the United States.

Mr. CANADY of Florida. Mr. Speaker, I yield 3 minutes to the gentleman from Arkansas [Mr. HUTCHINSON].

Mr. HUTCHINSON. Mr. Speaker, I thank the gentleman from Florida for yielding me this time. I appreciate this opportunity, Mr. Speaker, to address a very important issue that faces our country today.

Mr. Speaker, I rise in support of the tax limitation amendment. I do believe, as some of my Democrat colleagues have suggested, that you should be careful about amending the Constitution. I do not believe that it should be a knee-jerk reaction. I do not believe it should be at the drop of a hat or something that should be simple to do. It should be reserved for times of national difficulty, in areas in which the framing document of our country needs to be reworked. I believe that we have such a national problem today that justifies the tax limitation amendment. I offer three points for consideration.

First, I do believe that we are overtaxed in our country. I think that is the underlying issue that we face as we address this proposed amendment. In Arkansas, the average taxpayer pays \$7,000 in taxes. This might not be much money in Washington, DC, but in Arkansas it is almost one-third of a person's paycheck. I believe they need relief, I believe that they are overtaxed.

The Tax Freedom Foundation says that we work until May 9 to pay our taxes. I believe that is long enough and yet it goes longer each year. I believe there is a point that you can reach in society at which government takes too much and confiscates too much of your work, and I believe we are at this point.

In 1913, the people adopted the amendment to the Constitution that

allowed the income tax. But there is no restriction on the majority vote that is needed to adopt new taxes. Since then, we have been overtaxed. And so I believe Congress needs to have the discipline to prevent it from raising taxes so frequently and from providing for an ever-expanding Federal Government. This amendment makes it more difficult to vote for tax increases, and it puts a restraint on spending.

I believe, also, that it works well in the States. We consider the States the laboratory of democracy, where experiments are done. In Arkansas, there is a tax limitation proposal. It makes it more difficult to raise taxes. It puts a supermajority requirement on raising the income tax. It has worked well in Arkansas, it has worked well in other States, and so I believe that it is appropriate.

Mr. Speaker, we need this amendment to restore confidence to the common man in America. They have lost confidence because promises have been made and promises have not been kept. This will make it more difficult to raise taxes. It is needed to restore faith in our democracy, in our institutions. For that reason, I support the resolution.

□ 1730

Mr. CANADY of Florida. Mr. Speaker, I yield 4 minutes to the gentleman from Illinois [Mr. MANZULLO].

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

Mr. MANZULLO. Mr. Speaker, there is a person who has been forgotten about in this entire debate over our constitutional amendment to curb the powers of the U.S. Congress to raise taxes. It is the person who gets up every day at the crack of dawn, packs the kids' lunch, gets the kids off to school, and he walks out the door with his lunch bucket, and oftentimes his wife will go to work also, and they work long hours, and they come back home, help the kids with the homework, and sit down on a Friday night, begin to write some checks and realize that they are working harder than ever in their entire lives and taking home less money.

The reason for that is government is too big, it is too pervasive. The Federal Government has over 10,000 programs, and according to a chapter called generational forecasts that appears in most of our annual budgets, by the time their child who was born after 1993 goes into the work force, that child will pay in State, local, and Federal taxes between 84 and 94 percent of his or her income in taxes.

We have a crisis on our hands before, and that is that some morning when these Americans get up to go to work they are going to turn on the television set and find out that the dollar has been so devaluated that their pension plans are worthless, that the economy is going to collapse because of the tremendous effect of the debt that \$5.3

trillion has on this Nation. They are the ones who have been left out of this debate.

The man who wrote my office earning \$1,000 a month, not married, no children, paid over close to \$900 a year in Federal income taxes. He is paying too much money because the U.S. Congress—it is too easy here in this body to raise taxes and to strap the American people with the onerous debt that we are passing along to this generation and to the one coming after it.

That is why we need, we need the shackles of a constitutional amendment, as Jefferson said. This body has to be restrained in the incredible spending that is going on and how easy it is to save one more tax, one more 4.3 cents tax per gallon of gasoline to fuel one more program, one more investment, and I ask this U.S. Congress to take into consideration those people who are making this country, those who get up at the crack of dawn, those who every day go to work and those who see their money wasted in so many programs, and they are saying to the U.S. Congress today, on tax day, today when they have to write their checks, "We are demanding you to be responsible so that you can pass on to our generation a legacy other than \$5.3 trillion in debt."

Mr. SCOTT. Mr. Speaker, I yield 10 minutes to the gentleman from Michigan [Mr. CONYERS].

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

Mr. CONYERS. Mr. Speaker, I assure the gentleman from New York [Mr. RANGEL] I will not use 10 minutes, but to my distinguished colleague about to leave the floor that just was the previous speaker: I am one of those guys that get up at the crack of dawn and work hard for a living, and on behalf of a lot of them I want to tell my colleague that as bad as we want to balance the budget, we would like it to be done with the majority of the 435 Members from the several States making the decision as to how we do it as opposed to a supermajority. That poses, I think to ordinary Americans, a very serious problem because it does a jujitsu on the democratic process and allows a minority to control the majority.

So on behalf of those Americans who do work, who do get up at the crack of dawn, but still want majority rule, I would respectfully disagree with my colleague.

Now I would also like to bring to my colleague's attention the statement of Warren Rudman; my colleagues know who he is; Sam Nunn, and they have all pointed out, and these are the bipartisan national balanced budgeters of the Nation, the Concord Coalition Committee. They ask us not to do what it is they are trying to do. They want to balance the budget, but they say in the first sentence: "We urge you to vote against this resolution, a constitutional amendment, because it would be detrimental to the budget process."

So in considering how to balance the Federal budget and keep it balanced over the long term, all options for reducing spending or raising revenues must be kept on the table. No area of the budget on either the spending or revenue side should receive preferential treatment such as requiring supermajority votes.

Now do my colleagues understand that? And if they do, what is their argument against it?

Mr. Rudman goes on:

In the current drive to balance the budget by the year 2002 the prevailing consensus is that the deficit should be eliminated by reducing spending. There is no sentiment for raising taxes as there was in 1993. Thus the proposed amendment seems to be fighting the last battle rather than focusing on the task at hand and taking a long view into the future.

And so I want to bring that to the attention of my conservative friends, that they are shooting themselves in the foot in their zeal to accomplish their goal in that they have friends trying to do this on this side of the aisle as well. So let us proceed in a rational manner. Why put this off into the Constitution, allowing judges to do our work?

I presume everyone is serious and sober when they say they want to balance the budget. So why do we not start balancing the budget? The one way to start balancing the budget is to produce a budget for this fiscal year, and that has not been done.

I noticed the Speaker has not given any explanation for why the budget is not being offered. As my colleagues know, the President, and this is elementary, but I want to say it any way: The President does not initiate the budget, the Congress does; and not just somebody in the Congress, the House; and not somebody in the House, the Committee on the Budget chair, appointed by the Speaker. And yet today, as the rhetoric escalates into the heavens about the need to balance the budget, we go into this fiscal year without a budget at all and none in sight.

Now it would be appropriate to all of us, and especially me, is that I get some explanation, if not from the Speaker himself, but from the leadership of this body, the Republican leadership, what is going on here? They would balance the budget, a process that would take years, and yet their job of producing a budget by April 15 goes by without hardly a murmur. Can somebody tell me what is going on here? I mean what does this mean?

So I have to propose my own solutions as best I can, and I offer to stand to be corrected. The budget for this fiscal year due today is not being offered because some of the Members on their side want as much as a 30-percent tax cut.

I remember the distinguished gentleman from Kansas, Mr. Dole, the late and present Mr. Dole; he said he wanted a 30-percent tax cut, and I think that may create a little difference in the ranks as to how we proceed, but I

do not think we should obfuscate that difference by amending the Constitution or pretending to attempt to do that.

And then there is the problem of Medicare, is there not? Medicare would have to be cut if they revealed your budget. And guess what? The Contract with America is kind of under a very heated examination right now. The scrutiny is intense; is it not? And as much as we have heard, and I think almost every day that we have been in session one of my distinguished conservative Members of the body has articulated that Medicare will never be touched. But if they reveal their budget, and when they do, Medicare I think will be touched, and maybe that is a reason that we are dealing with a constitutional amendment that will kick in in the next millennium rather than what you should be doing and should have been doing in the calendar year 1997.

Have a heart. Stop kidding the American people. They can take it. They can take it on the chin. If you got to cut programs, and you think it is in the national interest, that is what you are here for. We make the laws. The law is what we say it is, the Supreme Court permitting.

But let us be honest about it. Are you punting this afternoon? I mean, let us go through the constitutional process. How many States, how many years, who will be here even if it were to become actual? Well, the answer is most of the self-imposed term limiters will not be here. A few more will have met their fate at the hands of their constituency when they really understand that the contract was on them and not with them.

So I just ask for as much candor as we can muster in our debate on this very crucial subject, and I would urge anybody that is not yet settled in their mind what they are going to do on this resolution, vote against it.

Mr. Speaker, thank the gentleman from Virginia [Mr. SCOTT] who has done a magnificent job of leading the debate on our side.

Mr. CANADY of Florida. Mr. Speaker, I yield 1 minute to the gentleman from Ohio [Mr. BOEHNER].

Mr. BOEHNER. Mr. Speaker, there is no mystery why we pay taxes in the spring and we vote in the fall, and it is because Washington wants to give the American people as long as possible to forget how high their taxes are before they vote. It is because Washington does not want to have to explain to people why it takes so much of their income and gives so little. It is because Washington does not want to be held accountable for its big wasteful bureaucracies, its bloated programs and never ending growth, and it is because Washington does not want people to notice that their taxes keep going up to pay for this bureaucracy and to keep paying for this waste.

□ 1745

Mr. Speaker, we are going to do something about that today. We are

going to vote on a constitutional amendment to make it harder for Washington to raise taxes on the American people.

Just within the last 7 years, a Democrat-controlled Congress hit working Americans with two of the biggest tax increases in our country's history. Today we say, no more.

The typical family today currently pays in taxes about as much as it cost them for clothing, food, and housing all put together. And the typical worker today gives everything they earn from New Year's to May 9 just to pay taxes. That is too much, and it has to stop. Today we ought to vote for this constitutional amendment to require a two-thirds vote in this House.

Mr. CANADY of Florida. Mr. Speaker, I yield 4 minutes to the gentleman from Texas [Mr. PAUL].

Mr. PAUL. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, I would like to first compliment the gentleman from Texas [Mr. BARTON] for having brought this to the House floor. I think it is a wonderful opportunity for us to discuss a very important issue and also to make a proposal to do some good around here.

Limiting taxes happens to be an issue that is dear to my heart and something I want to talk about. I have a philosophy about taxes. One is that taxes really hurt us twice, once when we take the money from the people, then when we go and spend it. So rarely do we spend the money wisely, but the people always seem to be hurt.

I have yet in my many years experience in political life had anybody come up to me and say, go to Washington and raise taxes. Everybody feels that they are overtaxed. Anything that we could do to limit taxes I think would be beneficial.

Whether or not this amendment will solve all of our problems is another issue. Quite frankly, it is not going to solve all of our problems. We have seen a proposal floating around for several years about balancing the budget. I am not enthusiastic about the balanced budget amendment precisely because that amendment, in itself, does not preclude what this amendment does, and that is raising taxes in order to balance the budget. That would be very, very detrimental.

The important issue that we have to deal with is the level of government expenditures. If we have a balanced budget at \$2 trillion a year, that is very detrimental. If we have an unbalanced budget at \$1 trillion a year, at least the American people would have more of their own money to spend.

This is an effort to move in the direction of limiting taxes, and I think this is very, very important. There are a lot of things, though, that are out of our control. For instance, a small tax increase is not going to be included here. If we change the Tax Code and change indexing, taxes will go up, and this will not be included.

Another tax that is not talked about much around here, but I consider it a very important tax, and that is the inflation tax. If we in the Congress spend too much, we do not have enough revenues, we can send the bill to the Federal Reserve. The Federal Reserve creates credit, and therefore diluting the value of our money, and the people suffer because their cost of living goes up. So that indeed is a tax.

We do not have a whole lot of choices on how we accommodate our spending habits here. First, we can tax people; second, we can borrow; and the other is, we can inflate. All of these are detrimental. The important issue is to limit government spending.

We will not solve any of our problems here until we address the serious subject of what should the role of government be. If we continue to believe that the role of government should be to perpetuate a bankrupt welfare state and to police the world and tell people how to live their personal lives, quite frankly, we are not going to get anywhere in solving our problems. We cannot patch this together.

Collecting more revenues would be detrimental. Collecting less revenues would put more pressure on us to spend less money. But then again, it is not going to deal with the subject of interest rates.

What happens if this year the interest rates go up 1 percent? Which they may, because interest rates are rising once again. And if interest rates go up 1 percent, it adds \$50 billion to our interest payment on our national debt. That is out of our direct control here in the House or in the Senate. We cannot take care of that just by passing another law or raising taxes.

Also, we do not have control of the business cycle. We should have much better control, because we understand and should understand the business cycle and we should prevent the downturns. But sure enough, there will be another recession, entitlement payments will automatically go up, put more pressure on us with the deficit, and also put more pressure on those who would like to say, well, if the spending is going up, we have to take care of the people, and what we need to do is raise taxes. The easier, the better. A very, very dangerous situation when it is easy to raise taxes. The Founders of this country in no way intended that taxes on income should ever occur, let alone be done easily.

So this is a small effort in the right direction. I ask for a yeas vote on this amendment.

Mr. CANADY of Florida. Mr. Speaker, I yield 1 minute to the gentlewoman from Florida [Mrs. FOWLER].

(Mrs. FOWLER asked and was given permission to revise and extend her remarks.)

Mrs. FOWLER. Mr. Speaker, there is an old joke that asks the question: What is the difference between death and taxes? And the answer to that question: Death does not get worse every time Congress comes to town.

Hopefully, today we are going to take a big step toward making that joke obsolete by passing House Joint Resolution 62.

The evidence is already there that making it harder to raise taxes actually benefits government as well as individuals. In States that have adopted provisions similar to the amendment we are voting on today, taxes have increased more slowly, spending has grown more slowly, economies have expanded faster, and employment has grown more quickly.

Mr. Speaker, we are already working to balance the budget, decrease the size and scope of the Federal Government, and reduce spending. Let us also follow the good example of the States by passing this amendment.

Mr. CANADY of Florida. Mr. Speaker, I yield 3 minutes to the gentleman from Florida [Mr. SHAW].

Mr. SHAW. Mr. Speaker, on this day, April 15, I am most reluctant to get up and speak against an amendment which, on its face, appears to be something that we all should support. However, I think it is an amendment that we should not be putting into the Constitution of the United States.

The bill before us today does not in any way give the American people any tax relief. What it simply would do is to institutionalize into the U.S. Constitution a provision, an antidemocrat provision, and I do not mean Democrat party, I mean one having to do with democracy; a provision that would say that the minority can run this House. Think about it for a moment. Under this constitutional amendment, 7 percent of the population, through a vote in the Senate, could run the business of the legislative body of this great country of ours.

When this came to the floor last time, I voted for it. Since then, I have been giving it a great deal of thought, and that thought has been somewhat around my support of the constitutional amendment that would require us to balance our budget.

Mr. Speaker, we should think for a moment when we have a situation where we are putting into the Constitution a provision where 7 percent of the population of this great country can stop legislation. We will have put into position in the Constitution a constitutional amendment that requires the Federal Government to balance its budget, and then we try to put a tax bill on the floor when funds may be desperately needed, not in a time of hostility, but perhaps just needed in order to build up our own forces to compete with a force that is potentially hostile elsewhere in this world.

As a leader of the free world and as a leader of this entire world, this country could be brought to its knees by 7 percent of the population. That is absolutely unthinkable to me.

As much as I hate to vote against this amendment, and as much respect as I have for the proponents of this amendment and what they are trying

to do, and as much as I support them in the efforts of what they are trying to do, this is not the responsible way for this great body to go.

It is time that we as Republicans get away from the minority mentality that we seem to be carrying with us in this House. We control this House. We are the party of lower taxes, and as long as we can control this House, we will remain the party of lower taxes, and we will not increase the taxes on the American people.

Let us have faith in ourselves; let us have faith in our own party; let us have faith in our willingness and our resolve not to raise taxes on the American people. That is where the vote should be. That is where the limitation should be, at the ballot box, where the American people elect their representatives to send to this Congress.

Mr. CANADY of Florida. Mr. Speaker, I yield such time as she may consume to the gentlewoman from New Jersey [Mrs. ROUKEMA].

(Mrs. ROUKEMA asked and was given permission to revise and extend her remarks.)

Mrs. ROUKEMA. Mr. Speaker, I rise in opposition to this amendment and I would like to associate myself with the remarks of the gentleman from Florida [Mr. SHAW].

Mr. Speaker, Representative SHAW is right.

In search of a sure-fire method to address the grim fiscal realities of high taxes and deficit spending in America in 1997, we have come up with House Joint Resolution 62, the so-called tax limitation amendment. However, once again, we are threatening to approve an amendment to our Constitution that would shred the very constitutional fabric of our representational form of government.

We have before us a proposed constitutional amendment that would require a two-thirds vote of the House and the Senate to increase net Government revenues by more than a de minimis amount. Ignoring the obvious ambiguity of this language, this proposed amendment raises the specter of the tyranny of the minority—that one-third of either Chamber can, in effect, hold the vast majority hostage.

I, too, am former history and government teacher and I have a healthy respect for the principle of majority rule. The Framers of the Constitution debated this issue at length before enshrining majority rule as its foundation. Since then, our Constitution, the model for emerging democracies around the globe, has served us very well. I cannot believe that our current wisdom exceeds that of the Founding Fathers.

Let us be clear. This amendment institutionalizes minority rule in the area of tax law. It means that Representatives elected by one-third of the U.S. population, or Senators representing less than 10 percent of the U.S. population, could block tax policy that may be supported by a vast majority of the American people.

The American people are justifiably sick and tired of what they see as political gamesmanship, bickering, and gridlock in Washington. My colleagues, if the American people are frustrated now, they should just wait to measure the effects of this amendment. This

amendment is practically a guarantee of legislative paralysis with the potential for devastating damage to our economy.

Mr. Speaker, Americans know that the future of their children and their grandchildren is threatened by a growing mountain of debt. But our problem is not taxing. Our problem is spending.

What we are doing here this afternoon is trying to legislate political courage. Unfortunately, a host of legislative measures over the years designed to reduce our dangerous budget deficit have failed. We now spend 25 cents of every \$1 just to pay interest on the national debt. Under these circumstances, it is no wonder we are losing our edge in a very competitive global economy.

Once again, as was the case with the line-item veto, we have properly identified the problem, but have developed the wrong solution. This two-thirds tax amendment is wrong.

What we should be doing today is voting to cut spending, downsize Government, and promote a save and invest in America tax program that will allow us to create good jobs at good wages.

We must reform our spending and tax policies for sure. However, violating the fundamental foundations of our democracy is not salvation. It is apostasy and a serious erosion of our democracy—of the people, by the people, for the people.

Let's not violate majority rule, the foundation of our noble democracy.

Mr. CANADY of Florida. Mr. Speaker, I yield 2 minutes to the gentleman from Pennsylvania [Mr. FOX].

Mr. FOX of Pennsylvania. Mr. Speaker, I first want to take this opportunity to thank the gentleman from Texas [Mr. BARTON] for having the leadership to bring this legislation to the House floor today and for his steadfast efforts of making sure that the House has an opportunity to move forward with this positive legislation.

The tax limitation amendment is modeled after State constitutions which require a supermajority. Mr. Speaker, a vote of their legislatures in order to pass increases, a House amendment that would require a two-thirds majority in both the House and the Senate to raise taxes. This is a bipartisan measure which has wide support in both Chambers.

Mr. Speaker, I would point out that four of the last five major tax increases were passed by less than a two-thirds majority. Those bills raised taxes on Americans by \$666 billion.

From 1980 to 1987, taxpayers in States with tax limitations in their State law enjoyed a 2-percent decrease in personal income paid in taxes.

Consider these facts also, Mr. Speaker: Families paid just 5 percent of income in Federal taxes in 1950, and yet today the average Federal taxpaying family pays 24 percent of its annual income in taxes.

What could they do with that extra money for education? What could they do with that extra money to take care of their mortgage? What could they do with that extra money in their pockets to take care of health care needs?

I do not believe in money sent to Washington to duplicate State pro-

grams and to also duplicate local programs as an intelligent way to spend money. Tax limitations work in the States; Eleven States have now adopted tax limitations. In tax limitation States, taxes have grown more slowly, spending has grown more slowly, economies have expanded faster, and the job base, Mr. Speaker, has also grown more quickly. The Federal Government and the national economy could get the same kind of benefits with the adoption of the Barton legislation.

The success of tax limitation has also encouraged new States to put limits in their State constitutions. Americans clearly want Federal tax limitation too. Recent surveys show that 70 percent feel that way, and I would ask that the body please, by an overwhelming majority, support the Barton legislation for tax limitation.

Mr. SCOTT. Mr. Speaker, I yield 5½ minutes to the gentleman from Virginia [Mr. MORAN].

Mr. MORAN of Virginia. Mr. Speaker, I rise in opposition to this resolution to amend the United States Constitution to require a two-thirds vote to raise Federal taxes. I think The Washington Post characterized it accurately today with their editorial entitled, "A Show Vote On Tax Day." But the Constitution deserves better than to be used as a political proper.

It is a simple idea, but I think voting for it, while it may give my colleagues some brownie points with some of the antigovernment tax groups, it invites dangerous consequences for the future of our economy and our democracy.

□ 1800

The House leadership sought to avoid a discussion of the serious consequences that this could effect by bypassing the regular committee process with hearings and the kind of extensive public debate that it merited. The resolution fails to define what the term "de minimis" means in this legislation.

Quickly, sure, the gentleman is going to tell me that there was some committee discussion of it.

Mr. BARTON of Texas. Mr. Speaker, will the gentleman yield?

Mr. MORAN of Virginia. I yield to the gentleman from Texas.

Mr. BARTON of Texas. Mr. Speaker, we followed absolute regular order this year. We did not bypass the subcommittee, we did not bypass the full committee, we did not bypass the Committee on Rules. We allowed any Member who wanted to testify, and when it was before the subcommittee, those in opposition, at least the Members in opposition, chose not to appear and testify.

Mr. MORAN of Virginia. I understand that.

Mr. Speaker, I think the gentleman would agree that, relative to other votes of consequence, there was a minimal amount of debate within the committee itself. Normally you go for several weeks, bringing in all the interest

groups that are involved in this and have given it study. But that is not my main point anyway. I do not want to debate the gentleman at length. I appreciate the gentleman's point of view on it.

Mr. Speaker, I think that with ratification of this amendment, anyone who objects to any tax policy change could have their day in court. Any changes that broaden the tax base, that close corporate loopholes, that overhaul our tax system, be it the majority leader's call for a new flat tax, the chairman of the Committee on Ways and Means' interest in the national sales tax, but even something far less radical like a capital gains tax cut, could be contested in court.

The resolution will prove unworkable. As the House leadership has already found with their once-celebrated tenet of the Contract With America, a meaningless rule change that required a three-fifths vote for tax legislation had to be waived by the Committee on Rules each time we took up any kind of tax bill before this body. It violates the spirit of majority rule and will take us back to the very problems our Founding Fathers experienced under the Articles of Confederation.

I hope some of my colleagues will listen to this, because our Founding Fathers did in fact require that 9 out of the 13 States ascertain the sums and expenses necessary for the States to raise revenue. In other words, they had this requirement originally in the Articles of Confederation. It did not work. They found that this supermajority was too much, that there were not two-thirds of the Members who had the courage to do what they felt was necessary to make this country survive. So in 1787, at the Constitutional Convention, our Founding Fathers recognized this defect. They established a national government that would impose and enforce laws and collect revenues through a simple majority rule.

There is a lot of debate on this. I would like to also stress how unworkable the resolution will prove based upon the experience we had in the last Congress, where we required a three-fifths vote of approval for any tax increase that we passed. In one of the first actions at the beginning of the 104th Congress, the Congress modified clause 5(c) of rule XXI. It said that no bill or joint resolution, in other words, any action that carries a Federal income tax increase, will be considered as passed unless it gets three-fifths of the Members voting.

Compliance with that rule lasted no longer than 3 months, the time it took to bring the Contract With America Tax Relief Act of 1995 to the floor of the House for a vote. It did not work.

On April 5 of that year I came to this well and raised a point of order on a provision in that act that repealed section 1(h) affecting the maximum rate for long-term capital gains. It was a tax increase. In fact, subsequently, the Parliamentarian agreed with me. Mr.

Speaker, five times when we have had tax bills before this body we violated the three-fifths requirement. There had to be a waiver of the rule.

Now, at the beginning of this Congress, we made it easier to completely avoid that three-fifths requirement. What are we doing now, saying that we are going to have a constitutional amendment that requires two-thirds? We know it will not work. It did not work with the last Congress. I think we are playing with the Constitution and we are doing a disservice to the American people. I urge a no vote.

Mr. BARTON of Texas. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Texas [Mr. DELAY], the majority whip.

Mr. DELAY. Mr. Speaker, I rise in support of this constitutional amendment to make it more difficult to increase taxes on the American people. I want to thank the gentleman from Texas, Mr. JOE BARTON, and everybody else who has worked on this bill for their tireless efforts to protect the taxpayers of this country.

People might laugh when the Congress says stop us before we tax again. But I assure the Members, this is no laughing matter. The American family is taxed too much by a government that does too much to limit the freedom and responsibilities of the people.

This is not only about keeping a lid on the taxes that the American people pay. It is about shrinking the size and the power of the Federal Government. Freedom works. Freedom sells. Freedom creates opportunities and provides all of us with a better quality of life. But our freedom is threatened when we spend our children's inheritances as we tax the estates of those who die.

The Federal Government can do better if it does less. The American people will do better if they are allowed to do more. This amendment to the Constitution will lead to both results. I urge my colleagues to vote for this amendment.

Mr. SCOTT. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois [Mr. GUTIERREZ].

Mr. GUTIERREZ. Mr. Speaker, I have listened to some interesting discussion and debate here this afternoon about the justice of the tax system. I even heard one comment from the majority side that suggested that Federal income taxes have risen 25 percent over the last 4 years.

I do not know who is doing the Members' taxes on that side of the aisle, but I assure them that it is not 25 percent. As Members of Congress, I think we should be serious about our discussion and our debate and not try to inflate figures or make up figures as we have a debate here.

We have each earned the same salary for the last 4 years, or we have reported that same salary for the last 4 years. It has been \$133,000. If Members have had the same children and the same home and the same exemptions, I do not see how Members paid 25 per-

cent more in Federal income taxes. I would suggest that they check their accountants, and not blame it on the tax system. It just is not real. It is not happening.

Mr. Speaker, I ask the American public, pull out your income taxes. If you have had the same number of children, lived in the same home, and have had basically the same salary, see if you got a 25-percent increase in Federal income taxes over the last 4 years. You can go and check. You should have the records, because the IRS does require us to keep them for the last 7 years. That is point No. 1.

Point No. 2, but we see the demagoguery in many of these issues, because today is tax day. I just want to talk about a few people who not only play by the rules but pay by the rules.

Much has been said. A recent CRS study says that 85 percent of those that are not citizens of the United States but are here legally in this country, guess what they did today, 85 percent of them? They filed Federal income taxes and paid them today. Moreover, you say, oh, but what about those who were born in this country? They are definitely more true blue and pay more Federal income taxes than those immigrants that came? Wrong, by 1 percent; 1 percent higher, those who were born in the United States to those who come here as immigrants, in terms of those who will file Federal income tax returns today. That is the CRS study that was just issued.

No. 3, what was interesting was those today who filed a Federal income tax return, on average, if you have in your family somebody that was born not in the United States of America but became a naturalized citizen of the United States of America, he reported, on average, guess what, \$5,000 more in earnings than the person that was born in the United States of America, on average, without an immigrant. It sounds to me like pretty good politics, to have somebody who comes to this country, contributes and works, and becomes an American citizen, to talk about immigrants being this drain on the economy.

Last, I would like to suggest to everybody, the same study, guess what: Immigrants to the United States of America, that is, those that are here legally, under color of law, pay \$70 billion. Yes, that is right, they pay \$70 billion in taxes. Yet, they use \$13 billion in that terrible, nasty welfare system. Sounds like a real good deal to me.

Let us stop the demagoguery. Let us get on with the truth.

Mr. CANADY of Florida. Mr. Speaker, I yield 3 minutes to the gentleman from California [Mr. ROYCE].

Mr. ROYCE. Mr. Speaker, if we went back two generations ago, we would find that American families paid 5 percent of their income in income taxes; and if we went back one generation ago, we would find it was 10 percent. And now we find today that it is about 20 percent. And that is just income tax.

If we add on the State taxes, if we add on all the indirect taxes, we find that more is being spent on these taxes than if we add up clothing and food and housing combined.

If we look at the States that have tried to put tax limitation to work, 14 States have done it, it works there. Taxes grow more slowly, spending grows more slowly in those States, the economies expand faster.

That is what is important to me, the economies expand faster when they are limited as to taxation, the job base grows more quickly. The Federal Government and the National economy, I argue, should get the same benefits.

Now, the House of Representatives is already on record for tax limitation. The House rules here require a supermajority vote for income tax increases, but this rule only covers this House, it does not cover the next Congress.

If we go back to that vote that put those rules on this House, it was 279 to 152. Now, that is just 9 votes short in the 104th Congress of what we would need for a supermajority.

Tax limitation is necessary because of the current bias in the Federal Government toward tax increases. Most Government benefits benefit distinct special interests. These groups have strong economic interest in banding together to lobby for additional increases in spending.

Taxpayers, however, are spread evenly throughout the country and find it difficult and uneconomical to band together to lobby to stop any particular tax increase. The inherent bias toward tax increases can be balanced by this amendment requiring a two-thirds provision of this House to increase taxes.

And I will close by pointing out that the Tax Limitation Amendment would have stopped the 1993 Clinton increase, which was the largest tax in U.S. history. The \$275 billion in new taxes passed by only one vote in both the House and by one vote in the Senate.

If a supermajority requirement for tax increases had been in effect then, the tax increases would have been much smaller or never passed at all.

Mr. CANADY of Florida. Mr. Speaker, I yield 4 minutes to the gentleman from New Jersey [Mr. SAXTON].

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

Mr. SAXTON. Mr. Speaker, there has been a lot said here today, but when the gentleman from Texas [Mr. DELAY], came to the well and spoke about freedom, it really did ring a bell that I think rings very true.

Our country was founded 220 years ago, and it was the anticipation of the Founding Fathers that we would have a relatively small and inexpensive Government that was initially funded by tariffs. And as a matter of fact, there was not an income tax until I believe it was 1922 or right thereabouts.

And so, over the years, as it became necessary in the judgment of Members that served in this House and the other

body to take on more responsibility, it became necessary to find more funding to do that. And with each additional percentage that we asked the American people to send here, they lost part of their economic freedom.

Imagine going from a brand new country with no taxes, no domestic taxes, to a country today where Government consumes very close to 40 percent of our GDP. Forty percent of what the American people earn is sent to Washington, DC, and the State governments and the local governments around the country.

So today they have only 60 percent of their income to dispose of, where the freedom that they had in terms of the economies of families and how they spent their money, the freedom they had was 100 percent. Today, the American people have a diminished economic freedom that amounts to 60 percent on average of what they earn.

□ 1815

Freedom is very important to us. Economic freedom is very important to us. I think, to Members of both sides of the aisle, we all agree on that. Yet in 1990 we voted for a big tax increase; I did not, but the majority here did. In 1993, Mr. Speaker, we voted for another big tax increase, and in both cases we eroded the economic freedom of the American people.

I happen to be an active member, in fact the chairman of the Joint Economic Committee. Our function, as my colleagues know, is not to handle legislation but to study what we do here to see what kind of an effect it has on the American economy and the American family and the American people and the freedom they have in an economic sense to progress and work hard and to have their families get ahead.

One of the studies we did shows clearly that, once the Federal Government begins to consume more than about 18 percent of GDP, it begins to act as a wet blanket on the economy generally. So there are fewer jobs, pay scales get stagnated as they are today when wages are not going up, and so once again we find that we lose the economic freedom when the Government gets too big and too expensive, when today we consume a full 23 percent of gross domestic product, instead of the 18 percent which many of us think is about the optimum level, a full 5 percentage points above what we ought to.

Now, what this amendment to the Constitution is about is to preserve the economic freedom that the American people deserve and expect and work hard to achieve. Yes, we can make a decision here collectively about how to spend their money. But they would much rather make decisions within their family structures or as individuals about how they spend their money, how we spend our money back home.

So I think it is incumbent upon us to recognize these basic, very basic elements of freedom as they apply to our

economy and our work force and all of the things to go with it.

One of my good friends just a few minutes ago talked about 7 percent of the people of the country, and I am not quite sure how that works out, but 7 percent of the people making decisions for the rest of us or keeping us from doing the things that we might, 93 percent of us presumably want to do. I would suggest this amendment goes in just the opposite direction because all it does, Mr. Speaker, is to set the stage for a national debate that will take place in the States. All 50 States have the opportunity to debate what our rules here should be by which we enact economic freedom legislation or the lack thereof.

Mr. BARTON of Texas. Mr. Speaker, may I inquire as to how much time remains on each side?

The SPEAKER pro tempore (Mr. SOLOMON). The gentleman from Texas [Mr. BARTON] has 13½ minutes remaining, the gentleman from Florida [Mr. CANADY] has 1 minute remaining, and the gentleman from Virginia [Mr. SCOTT] has 7 minutes remaining.

Mr. BARTON of Texas. Mr. Speaker, I yield 1½ minutes to the distinguished gentleman from Illinois [Mr. SHIMKUS].

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

Mr. SHIMKUS. Mr. Speaker, as a former U.S. history teacher, I taught that the U.S. Constitution was a living document, let it live. This debate is about the Federal Government's ability to raise taxes. It should be very hard to do and it should not be easy. As a new Member, one of my great privileges is to run on an issue, be able to cosponsor an issue, work for its passage and eventually vote on its passage. The people in my district want this amendment to make it harder to raise taxes. It is time to match political will with political strength. Let us pass this amendment.

Mr. SCOTT. Mr. Speaker, I yield myself 1 minute.

Mr. Speaker, this constitutional amendment diverts attention from the fact that today with the deadline for congressional action on the budget, and there was no budget, we have talked about debt; this amendment is a recipe for disaster. We can continue to spend with a simple majority but a two-thirds vote to pay for it. That is a recipe for more debt.

Finally, Mr. Speaker, if we passed a loophole for corporations that we thought was going to be \$500 million and it was a mistake and was actually a \$5 billion loophole, we would have to take a two-thirds majority to close that loophole or, if we cannot get the two-thirds and we are trying to balance the budget, we would have to cut education, Social Security, Medicaid, Medicare to pay for that mistake, because that loophole is protected.

Mr. Speaker, we ought to call this the loophole protection act rather than something else. This constitutional

amendment is not fair and it should be rejected.

Mr. Speaker, I yield the balance of my time to the gentleman from New York [Mr. RANGEL], ranking member of the Committee on Ways and Means.

The SPEAKER pro tempore. The gentleman from New York [Mr. RANGEL] is recognized for 6 minutes.

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

Mr. RANGEL. Mr. Speaker, I took advantage of the opportunity to go to the Hershey retreat in an effort to see whether or not we could get along better than we have since the majority was gained by the Republicans. I thought it was very useful. In that light, I view this constitutional amendment, one that should have really been brought to the floor on April 1 rather than April 15, I assume that this is a jocular type of thing that is being done to allow the American people to believe that the majority is not everything that they think it should be.

It seems to me, if there was any sensitivity about reducing taxes and cutting spending, that after I reviewed the Contract With America, it said that the rules of the House are not changed, that majority ruled. This was a point that my dear friend, the gentleman from Florida [Mr. SHAW], was making who serves on the tax writing committee.

It may be interesting to note that some of us that have been assigned to this committee, which is the constitutional committee to raise the revenue for the United States of America, not the other body, have refrained from speaking on the floor in favor of this type of thing because we respect the membership to do what the voters want.

To me it would make a lot of sense if we had a Contract With America and we said we were reducing taxes by \$300 billion, the first thing we would do is count the amount of votes that we have. And there sure are more Republicans than there are Democrats. It seems to me that, when the Speaker of the majority of this House says that he wants to eliminate inheritance taxes for the wealthy and just eliminate all of capital gains taxes, the staff estimates it costs \$450 billion. But I am a minority, my colleagues are the majority. I am on the committee. I do not see any bill to reduce taxes by \$450 billion. I have not seen a bill coming from the majority since I have been on the committee.

I remember when the candidate for President, he upped the ante \$500 billion. But in my committee, what we were doing is having hearings on ripping up the entire tax system. So if the chairman of my committee is having hearings on pulling the tax system up by its roots and the candidate for President is interested in using the same system but decreasing taxes for \$500 billion, for God's sake, before we ask the courts to decide our tax policy,

can we not get along? Can the majority kind of tell us, what is it that they want that they cannot get with the majority of the vote? Why give up and throw up our hands and say, we have got to make it impossible for us to be able to raise taxes because we need two-thirds. We cannot get a majority on anything.

So if we just want to take away the House's ability and constitutional right to assume this responsibility, why do we not at least try the other side? They have got bills over there now. They say they are going, they do not have the constitutional right to get it over here, I mean to enact it over there, but it still has to come here. Why do they not tell us with the 450 billion cuts, how are we going to pay for it?

We all started out with the Republican leadership in reducing the budget. I really think that the President went along with everything when he indicated that he would do it in 7 years because it seemed like a great figure to me, so the Speaker said he thought it was a nice number. So he adopted the nice number.

Now how are we going to get the \$450 billion tax cut that the other side, at least they have a bill, unless we know how we are going to pay for it? Have we given up on deficit reductions? Or is this something that really comes up every April 15 where we can tell the American people that we are going to reduce taxes?

If I was partisan, and since the retreat I am not, I would think that the American people would think there is some kind of hoodwinking going on here. How year after year after year you are saying we are paying too much taxes and it should be reduced by half a trillion dollars and you cannot get a bill together to reduce it by \$1. You cannot come together with anything. That is a challenge that comes from our side of the aisle.

The way this system is supposed to work is the President proposes we dispose. So we are in a minority. We do not have a bill yet. We are waiting for the majority to come up with something to tell the President, we do not like what you have done. We have got a plan.

The last plan you had, the Contract With America, was very politically successful, and that is to adopt President Clinton's proposal that you rejected. And ever since then you have said that you can enjoy bipartisanship since you lost your candidate on the way to the polls.

But that is behind us. Now is the time for us to work together to see what can we do in the House of Representatives. If what you are saying is that having won the majority, having taken your contract to the people, that we now have to have a constitutional amendment and turn it over to the courts, you missed April fool's day by 2 weeks.

The SPEAKER pro tempore. The Chair would point out that the gen-

tleman from Florida [Mr. CANADY] has the right to close and has 1 minute remaining.

The Chair recognizes the gentleman from Texas [Mr. BARTON].

Mr. BARTON of Texas. Mr. Speaker, I yield 6 minutes and 30 seconds to the gentleman from Arizona [Mr. SHADEGG], who led the fight in the great State of Arizona to pass it at the State level.

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

Mr. SHADEGG. Mr. Speaker, as the distinguished gentleman from Texas indicated, I did push this measure as an initiative in the State of Arizona, and it passed with the support of 72 percent of the voters. And like the other States which have adopted a measure of this nature, Arizona's economy has gotten dramatically stronger since we passed this measure.

I rise in strong support of it, and before I get into my remarks, let me address one point raised on the other side. It was argued that this is a loophole protection act. Nothing could be further from the truth. This measure is simple and straightforward.

Anyone identifying what they believe to be a loophole in our law, a corporate loophole favoring some taxpayer, can with a simple majority close that loophole provided that we return those taxes that were being extracted to the voters rather than keep them here in Washington.

Mr. Speaker, this is a simple measure designed to make it slightly harder for the Federal Government and this U.S. Congress to raise your taxes yet one more time.

Let us begin by looking at the tax increases we have faced in this Nation and the tax burden today. This chart on my left shows us that in 1950, the Federal tax bite required that an average family with children send \$1 to Washington for every \$50 that it earned, \$1 for every \$50.

By 1996, the chart demonstrates a dramatic change. That figure is not \$1 in \$50 sent to Washington, it is now \$1 out of \$4; earn \$4, send 1 of them to Washington, DC. That is a dramatic increase in the Federal tax bite.

Indeed, Mr. Speaker, just since 1980, the tax bite, as this chart shows, has more than doubled on the average American taxpayer. In 1980, they paid slightly over \$2,000 in taxes. By 1995, that figure was almost \$5,000, a dramatic increase in the tax bite in just 15 years.

Mr. Speaker, a famous Supreme Court Justice in the case of *McCulloch versus Maryland*, John Marshall, once wrote that the power to tax involves the power to destroy.

□ 1830

And indeed, Mr. Speaker, it does. It is close to destroying the economy of this Nation.

That raises the question that some argue that what we need to do is raise

taxes to deal with the deficit facing this Nation. Let me point out that that is a false premise and that those who argue this measure will keep us from dealing with the deficit are absolutely wrong.

The Joint Economic Committee did a study in April 1996, and it demonstrated that when we look at the tax increases this Congress has enacted in recent years, for every \$1 in additional taxes imposed on the American public, we did not lower the deficit, we did not lower it by a dollar, we did not lower it by 50 cents; indeed, we raised the deficit. For each dollar in tax increase, we raised the deficit by \$1.59, because we spent even more than we increased taxes.

As a result of that situation, Mr. Speaker, along comes a reasonable proposal. And we have heard today that this is some sort of a radical motion, that it is not worthy of debate, that this is show or stage, or that this is not a substantive proposal. Mr. Speaker, let me point out, that is again false.

Talk to the 80 million Americans, 80 million Americans who live in States that have already passed tax limitations. There are 14 States, as shown on this chart, that have already enacted tax limitations in their constitutions. They are listed here, Arizona at the top and Washington at the bottom. That covers almost a third of all Americans living in States which have chosen to pass a measure virtually identical to what we are trying to pass today.

As we have heard this afternoon, the economies of those States are growing faster than the economies of States which do not have a supermajority requirement. I would point out that four of those States have enacted these tax limitation constitutional amendments within the last year. That is, since this last issue was debated on this floor 1 year ago, in April 1996, four more States have chosen to pass a measure of this type.

Now, some argue we should not have a supermajority requirement in the Constitution, that somehow that is thought to be antidemocratic. I suggest that it is not and that, indeed, as this chart indicates, in the original Constitution there were seven such supermajority requirements.

Seven times the Founding Fathers said this issue is extraordinary enough that we ought to require a supermajority. Three of those require votes here on the floor: For expulsion of a Member, for override of a Presidential veto, or for proposing a constitutional amendment.

Three additional amendments have been added to the Constitution which have also put in a supermajority requirement, each of them saying that for certain issues it is vitally important that we not have a simple majority but that we have a broad consensus of support.

I would argue that today in America, with the tax bite having been increased to the degree it has been increased,

with the power to tax equalling the power to destroy, it is time indeed to say that before we raise taxes on hard-working American families and businesses yet one more time, we say let us have a broad consensus, let us have two-thirds of this body agree that it needs to be done, and that is what we have done in each of these other instances. It is appropriate that we do that.

Now, many people have come to the floor and spoken against this measure today and have articulated their views. I think the issue was well summed up by John Randolph. John Randolph served as a Member of this House of Representatives and later as a Member of the U.S. Senate, and he said a quote which I hope every American thinks about and I hope every one of our colleagues reflects upon, Mr. Speaker, and that is, he said,

It has been said that one of the most delicious of our privileges is that of spending other people's money.

Mr. Speaker, this debate is about the right to spend other people's money.

Let me just conclude by saying this is the fundamental issue right here on the floor, the delicious privilege of spending other people's money, and that is what we enjoy when we impose tax increases on the American people.

Should we not say that that requires a broad consensus? Should we not say that given the other restrictions in the Constitution, which have been weakened over time, that now is the time to say that before we raise taxes on the American people one more time, before we do as we are doing tonight all across America and reaching into their wallets and taking more money out, that we have a supermajority to do that? I believe we should. I urge its adoption.

Mr. BARTON of Texas. Mr. Speaker, I yield myself the balance of my time.

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

Mr. BARTON of Texas. Mr. Speaker, first, I want to thank the gentleman from Virginia [Mr. SCOTT], and the gentleman from Florida [Mr. CANADY] for their floor management of this time. They have both been gentlemen, and I think we have had a good debate.

We need to get down to brass tacks now. In plain common language, what we are trying to do with this constitutional amendment is to make it more difficult to raise taxes.

I have listened to the opponents very carefully this afternoon. I have yet to have any of the opponents say that the amendment would not accomplish its intended purpose; that is, if passed and put into the Constitution, it would make it more difficult to raise taxes.

As Americans are scurrying around as we speak, trying to get their taxes done or that extension form filled out so they have the magic postmark of midnight, April 15, on their tax return, I think we owe it to them to do something substantively in the House of

Representatives this afternoon, or this evening, to make it more difficult to raise their taxes.

Now, we have pointed out earlier in this debate that in the Constitution, as adopted, there was a direct prohibition against any direct tax, a 100-percent prohibition. We could not have an income tax. The 16th amendment, passed in 1913, said we could have incomes taxes, and since that time the average tax rate on the American people has gone from zero income taxes to an average of 19 percent.

Taxable income is \$2.6 trillion out of \$5.7 trillion personal income. American taxpayers will be sending to Uncle Sam tonight \$520 billion, half a trillion dollars in Federal income taxes.

We know that tax limitation works because we have 14 States that have passed some form of tax limitation. Four of those States have passed it in the last year, since this debate on the floor of the House last year. In those States, as has been pointed out repeatedly, taxes go up more slowly; State spending goes up more slowly; the economies grow faster; therefore, private jobs are created more quickly.

How would the supermajority requirement work if it were to become the law of the land? It would say that an income tax increase, an estate and gift tax increase, an employment such as Social Security or Medicare tax increase, or an excise tax increase, such as the aviation tax, the gasoline tax, would require a two-thirds supermajority vote. Those are all taxes that are in the Internal Revenue Code of this country.

If we wanted to do something with tariffs, user fees, voluntary part B Medicare premiums, or bills that do not change the Internal Revenue laws, we could do that without a supermajority vote. If we wanted to substitute a flat tax or a national sales tax for the Federal income tax, we could do that with a simple majority, so long as the amount of revenue intended to be raised was not greater than the current revenue of the Internal Revenue Code.

We know it will work. We know we need it. We know the Federal Government is spending too much money. The gentleman from Arizona [Mr. SHADEGG] pointed out that every time we raise a dollar of taxes, historically, spending goes up \$1.59. It is time to act.

Now, in my final summary I want to say once again that if we limit the ability to raise taxes over time, we limit the ability to spend. If we limit the ability to spend, over time we force ourselves to focus on spending reduction, not tax increases.

I have not heard anybody say this amendment would not work. We know it works in the States that have it. I have not heard anybody stand up primarily on the Democratic side and say they want to raise taxes. So my assumption is that we can all vote in a bipartisan fashion to make it more difficult to raise taxes.

Let us vote for the Barton constitutional amendment. Let us require a

two-thirds vote to raise taxes in the future on the American taxpayer.

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

GENERAL LEAVE

Mr. CANADY of Florida. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on House Joint Resolution 62.

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

There was no objection.

Mr. CANADY of Florida. Mr. Speaker, I yield myself the balance of my time.

The issue before the House today is very clear: Should it be more difficult for Congress to raise taxes? Should we put in place a requirement that will help protect the American taxpayer from an overreaching Federal Government?

This amendment is not, as some of its opponents contend, a trivial proposal. It is a proposal that deals with the fundamental issue concerning the relationship between Government and the people. It is an amendment that seeks to restrain Government and to increase freedom. It is a proposal that should be approved by this House and sent to the State for their ratification. I urge the Members of the House to vote yes.

Mr. POMEROY. Mr. Speaker, I rise in opposition to House Joint Resolution 62, a proposed constitutional amendment to require a two-thirds majority vote to approve bills that increase internal revenue by more than a de minimis amount.

This amendment, which its supporters freely acknowledge will fail in the House and will not likely even be considered by the Senate, serves only to postpone consideration of a balanced budget plan that includes actual tax relief for American working families. I would remind my colleagues that April 15 is not only tax day but is also the day by which Congress is required by law to have passed a budget resolution. Unfortunately, because the majority waited 2 months after the President submitted his budget on February 6 before engaging the White House in serious negotiations, the House is today engaging in empty political gestures rather than enacting a balanced budget plan with real tax relief.

Besides being a diversion from the important task of balancing the budget, House Joint Resolution 62 also violates the democratic principle of majority rule.

The Constitution specified just three instances in which a supermajority vote is required for approval by Congress—overriding the President's veto, submission of a constitutional amendment to the States, and expelling a Member from the House. With these three limited exceptions, the Founding Fathers adhered closely to the fundamental principle of majority rule. It is important to note that none of the exceptions relate to public policy issues but rather to protecting the Constitution and establishing the balance of powers between the executive and legislative branches of the Federal Government. House Joint Resolution 62, on the other hand, would give a minority of members the authority to control a fundamental component of fiscal policy.

In summary, I urge my colleagues to reject this measure and move forward to agree on a plan to enact tax relief for working families while balancing the budget by 2002.

Mr. GILCHREST. Mr. Speaker, in the landmark case of *McCulloch versus Maryland*, America's first judicial giant, John Marshall, wrote that the power to tax is the power to destroy. To be sure, in that instance Justice Marshall was seeking to prevent my home State of Maryland from taxing a Federal bank, but the principle remains. The fact is that taxation, taken to the extreme, can render meaningless the right to property, freedom of contract, or virtually any other freedom. For example, we can all agree that a high enough tax on newspaper profits would make freedom of the press moot. Excessive or capricious tax policy can similarly erode nearly every other freedom we enjoy in one way or another.

This amendment simply clarifies that Congress' use of that potentially destructive power—the power of taxation—should be subject to a higher approval standard than that of Congress' other powers as defined under article I, section 8 of the Constitution. This amendment would make it subject to the same super-majority requirements used for constitutional amendment, veto override, or treaty ratification.

It is true that the founders did not intend for taxation to be subject to the same requirements. But it is also true that their standards were adopted prior to the ratification, indeed the proposal, of the 16th amendment. Prior to the 16th amendment, the power of taxation meant tariffs and excise taxes. But the 16th amendment created the income tax which refocused taxation on the livelihoods of individuals. When the rights of individuals to earn a living face potential threats from Government power, there should be a higher legislative standard for Government to use that power. The amendment before us creates such a standard.

Mr. Chairman, today many people feel the strain attendant to tax rates which have risen continually over decades. On this day more than any other, our constituents are aware of the potentially destructive power of federal taxation. I am supporting this amendment to provide my constituents a reasonable level of protection against that. I urge my colleagues to do the same.

Mr. GILMAN. Mr. Speaker, I rise in support of House Joint Resolution 62 to provide for a constitutional amendment requiring a two-thirds vote for any bill that increases taxes. It is imperative, and appropriate on the day that all Americans must file their tax returns, that Congress approve a tax limitation amendment making it more difficult for future Congresses to raise taxes.

This year, Tax Freedom Day comes on May 9, the 129th day of the year. This means that the average working American will work 128 days, 1 day later than last year, to pay off their tax bill. This is why I support tax relief for working Americans and why I support this amendment.

As my colleagues know, during the 104th Congress we voted twice on a constitutional supermajority requirement to raise taxes. I was pleased to support this amendment then and plan on doing so today.

This amendment would only apply to changes to the Internal Revenue laws. Revenue increases subject to the supermajority re-

quirement including income taxes, estate and gift taxes, payroll taxes, and excise taxes. The amendment would not cover tariffs, user fees, voluntary payments, or bills, having secondary revenue implications, if they do not change the Internal Revenue laws.

Accordingly, I urge my colleagues to support this necessary, commonsense amendment to limit increase taxes.

Mr. PACKARD. Mr. Speaker, I rise today in full support of the tax limitation amendment this House will soon consider. This week, I am reminded of the many hardworking families in southern California and across the country who foot the bill year after year for Washington's tax and spend mentality.

The pockets of hardworking Americans should never be mistaken for the special interest cookie jar. For far too long, Washington has abused its power at the expense of America's families. In the last half century alone, the percentage of family income taken back for Federal taxes has jumped from 5 percent to 24 percent. When you add in other taxes, the average family loses 40 percent of their income to government. That is simply unacceptable.

The 1993 Clinton tax increase of \$275 billion passed by only 1 vote. The fact that the largest tax increase in the history of the world came down to just one person's decision should disturb every American. If a super-majority requirement for tax increases had been in effect then, this tax increase would have never passed.

It's not Washington's money—and it is only right that we protect those who have worked for it—by enabling them to keep it. The sad fact is, Americans are finding it harder and harder just to keep food on the table, let alone save for a child's tuition or pay for braces.

This legislation is a huge step in the right direction. We should protect American families from being pick-pocketed by Uncle Sam each time our leaders fund a new program or refuse to eliminate waste. Its tough love for big government bureaucracy and it is long overdue. I encourage my colleagues to support the tax limitation amendment.

Mr. BEREUTER. Mr. Speaker, this Member rises in reluctant opposition to House Joint Resolution 62, the so-called tax limitation amendment. Certainly it would be more politically expedient to simply go along and vote in support of a constitutional amendment requiring two-thirds approval by Congress for any tax increases. However, as a matter of conscience, this Member cannot do that.

As this Member stated when a similar amendment was considered by the House 1 year ago, there is a great burden of proof to deviate from the basic principle of our democracy—the principle of majority rule. Unfortunately, this Member does not believe the proponents of this amendment have met this burden.

There should be no question of this Member's continued and enthusiastic support for a balanced budget and a constitutional amendment requiring such. Tax increases should not be employed to achieve a balanced budget. That is why this Member supported the inclusion of a supermajority requirement in the rules of the House which were adopted at the beginning of the 104th and 105th Congresses. However, to go beyond that and amend the Constitution is, in this Member's opinion, unreasonable and it is the reason for why this

Member will vote against House Joint Resolution 62.

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

The SPEAKER pro tempore. All time for debate has expired.

The Chair has been advised that the gentleman from Missouri [Mr. GEPHARDT] will not be offering an amendment.

Pursuant to House Resolution 113, the previous question is ordered on the joint resolution, as amended.

The question is on the engrossment and third reading of the joint resolution.

The joint resolution was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on passage of the joint resolution.

The question was taken.

Mr. CONYERS. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 233, nays 190, not voting 9, as follows:

[Roll No. 78]

YEAS—233

Aderholt	Davis (VA)	Hulshof
Andrews	Deal	Hunter
Archer	DeLay	Hutchinson
Armey	Diaz-Balart	Hyde
Bachus	Dickey	Inglis
Baker	Doolittle	Istook
Ballenger	Dreier	Jenkins
Barcia	Duncan	John
Barr	Dunn	Johnson, Sam
Barrett (NE)	Ehlers	Jones
Bartlett	Ehrlich	Kasich
Barton	Emerson	Kelly
Bass	English	Kim
Berry	Ensign	King (NY)
Bilbray	Etheridge	Kingston
Billakis	Everett	Klug
Bliley	Ewing	Knollenberg
Blunt	Fawell	Kolbe
Boehner	Foley	LaHood
Bonilla	Forbes	Largent
Bono	Fowler	Latham
Brady	Fox	LaTourrette
Bryant	Franks (NJ)	Lazio
Bunning	Frelinghuysen	Leach
Burr	Galleghy	Lewis (KY)
Burton	Ganske	Linder
Buyer	Gekas	Livingston
Callahan	Gibbons	LoBiondo
Calvert	Gilman	Lucas
Camp	Goode	Maloney (CT)
Canady	Goodlatte	Manzullo
Cannon	Goodling	McCarthy (NY)
Castle	Gordon	McCollum
Chabot	Goss	McCrery
Chambliss	Graham	McDade
Chenoweth	Granger	McHugh
Christensen	Green	McInnis
Coble	Greenwood	McIntosh
Coburn	Gutknecht	McIntyre
Collins	Hall (TX)	McKeon
Combest	Hansen	Metcalfe
Condit	Harman	Mica
Cook	Hastert	Miller (FL)
Cooksey	Hastings (WA)	Molinari
Cox	Hayworth	Moran (KS)
Cramer	Hefley	Myrick
Crane	Herger	Nethercutt
Crapo	Hilleary	Neumann
Cubin	Hobson	Ney
Cunningham	Hoekstra	Northup
Danner	Horn	Norwood

Nussle	Ros-Lehtinen	Souder
Oxley	Royce	Spence
Packard	Ryun	Stearns
Pallone	Salmon	Stump
Pappas	Sanchez	Sununu
Parker	Sandlin	Talent
Paul	Sanford	Tauzin
Paxon	Saxton	Taylor (MS)
Pease	Scarborough	Taylor (NC)
Peterson (MN)	Schaefer, Dan	Thomas
Peterson (PA)	Schaffer, Bob	Thornberry
Petri	Sensenbrenner	Thune
Pickering	Sessions	Tiahrt
Pitts	Shadegg	Trafigant
Pombo	Shays	Upton
Portman	Sherman	Wamp
Pryce (OH)	Shinkus	Watkins
Quinn	Shuster	Watts (OK)
Radanovich	Skeen	Weldon (FL)
Ramstad	Skelton	Weldon (PA)
Regula	Smith (MI)	Weller
Riggs	Smith (NJ)	White
Riley	Smith (OR)	Whitfield
Roemer	Smith (TX)	Wicker
Rogan	Smith, Linda	Wolf
Rogers	Snowbarger	Young (AK)
Rohrabacher	Solomon	

NAYS—190

Abercrombie	Gonzalez	Murtha
Ackerman	Gutierrez	Nadler
Allen	Hall (OH)	Neal
Baessler	Hamilton	Oberstar
Baldacci	Hastings (FL)	Obey
Barrett (WI)	Hefner	Olver
Bateman	Hill	Ortiz
Becerra	Hilliard	Owens
Bentsen	Hinchey	Pascarell
Bereuter	Hinojosa	Pastor
Berman	Holden	Pelosi
Bishop	Hooley	Pickett
Blagojevich	Hostettler	Pomeroy
Blumenauer	Houghton	Porter
Boehlert	Hoyer	Poshard
Bonior	Jackson (IL)	Price (NC)
Borski	Jackson-Lee	Rahall
Boswell	(TX)	Rangel
Boucher	Jefferson	Reyes
Boyd	Johnson (CT)	Rivers
Brown (CA)	Johnson (WI)	Rothman
Brown (FL)	Johnson, E. B.	Roukema
Brown (OH)	Kanjorski	Roybal-Allard
Campbell	Kaptur	Rush
Capps	Kennedy (MA)	Sabo
Cardin	Kennedy (RI)	Sanders
Carson	Kennelly	Sawyer
Clay	Kilpatrick	Schumer
Clayton	Kind (WI)	Scott
Clement	Klecza	Serrano
Clyburn	Klink	Shaw
Conyers	Kucinich	Sisisky
Coyne	LaFalce	Skaggs
Cummings	Lampson	Slaughter
Davis (FL)	Lantos	Smith, Adam
Davis (IL)	Levin	Snyder
DeFazio	Lewis (GA)	Spratt
DeGette	Lipinski	Stabenow
Delahunt	Lofgren	Stark
DeLauro	Luther	Stenholm
Dellums	Maloney (NY)	Stokes
Deutsch	Markey	Strickland
Dicks	Martinez	Stupak
Dingell	Mascara	Tanner
Dixon	Matsui	Tauscher
Doggett	McCarthy (MO)	Thompson
Dooley	McDermott	Thurman
Doyle	McGovern	Tierney
Edwards	McHale	Torres
Engel	McKinney	Turner
Eshoo	McNulty	Velazquez
Evans	Meehan	Vento
Farr	Meek	Visclosky
Fattah	Menendez	Walsh
Fazio	Millender	Waters
Filner	McDonald	Watt (NC)
Foglietta	Miller (CA)	Waxman
Ford	Minge	Wexler
Frank (MA)	Mink	Weygand
Frost	Moakley	Wise
Furse	Mollohan	Woolsey
Gejdenson	Moran (VA)	Wynn
Gephardt	Morella	Yates
Gillmor		Young (FL)

NOT VOTING—9

Costello	Lewis (CA)	Payne
Flake	Lowey	Schiff
Gilchrest	Manton	Towns

□ 1901

Mr. MENENDEZ, Ms. HOOLEY of Oregon, Mr. WYNN, and Mr. VISCLOSKY changed their vote from "yea" to "nay."

So (two-thirds not having voted in favor thereof) the joint resolution was not passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

RESIGNATION AS MEMBER OF COMMITTEE ON SMALL BUSINESS

The SPEAKER pro tempore (Mr. LUCAS of Oklahoma) laid before the House the following resignation as a member of the Committee on Small Business:

CONGRESS OF THE UNITED STATES,

HOUSE OF REPRESENTATIVES,

Washington, DC, April 14, 1997.

Hon. NEWT GINGRICH,

Speaker of the House of Representatives,

The Capitol, Washington, DC.

DEAR MR. SPEAKER: I hereby resign as a member of the House Committee on Small Business.

Sincerely,

WALTER B. JONES,

Member of Congress.

The SPEAKER pro tempore. Without objection, the resignation is accepted.

There was no objection.

□ 1215

INDEPENDENT COUNSEL STATUTE

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute, revise and extend her remarks and include therein extraneous material.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, I too rise today to salute the great American Jackie Robinson and hope that we all will recognize the great step he made for all of us.

It is because of that reason that I also rise to speak to the decision made by the of the United States of America, Janet Reno. She made that under cover of law and under the respect of the Independent Counsel Act, which first of all says that, only if there are sufficient allegations of criminal activity by a public person such as President, Vice President, Cabinet member or others, should there be an independent counsel appointed. And second, if there is sufficient evidence of criminal activity by those covered persons and there is an apparent conflict in the Justice Department, should the Justice Department not be the one to investigate.

Clearly, Mr. Speaker, there has been no evidence of intentional criminal activity or criminal activity of any kind by a Cabinet member, President or Vice President of the United States with respect to campaign fundraising. There is also no question that Janet Reno and the Justice Department have the integrity to investigate. Stop this frivolity, stop following around and let us go on with the people's business. Let