

Despite funding increases of more than 52 percent over the past 2 years, the INS has not adequately handled naturalization or enforcement. There are approximately 1.4 million people waiting for the INS to process their naturalization applications, and this backlog, unfortunately, is expected to increase. This situation is unacceptable. It is the duty of our Nation to provide timely service to those seeking admission under the legal immigration system.

Our efforts to control the border are also falling short of expectations by the American people. By recent INS estimates, there are more than 5 million illegal immigrants living in the United States. It is the duty of our Nation to effectively control illegal immigration and drug trafficking in order to provide safety and security to the American people.

Increasingly the physical presence of Border Patrol agents on the Southwest border to deter illegal crossings has been an integral part of our border control strategy, but there is much more to be done. In addition to placing agents in the field, we must ensure that they are properly equipped to control our borders. It should not be acceptable to have drug smugglers and alien smugglers taking shots at our agents on the border. It should not be acceptable to ask our agents to make do with what resources are available rather than with the resources that they need to do their jobs. We owe it to these officers to provide them the tools that they need to protect our borders and keep our communities safe.

Last year alone, there were more than 1.5 million apprehensions of illegal aliens attempting to enter the United States along the Southwest border. As if this is not enough, Border Patrol agents are playing a major and integral part in our Nation's drug control strategy. Drug traffickers attempting to supply the drugs to feed America's \$50 billion a year drug habit have become increasingly dangerous and sophisticated.

The men and women of the U.S. Border Patrol are outmanned and outgunned. The INS, with its mission overload, is forced to fund programs depending on the priority of the moment despite an unprecedented increase in resources. These priorities vary from border control, interior enforcement, or naturalization. It is time to correct this.

We cannot expect our Border Patrol agents to effectively combat illegal immigration and drug trafficking without providing them the means to do so. This newly created agency will be enforcement-oriented and will dedicate the necessary resources to control our borders and protect the lives of our Border Patrol agents.

This legislation will also allow the INS to focus its attention and resources on naturalization and adjudication by relieving them of their enforcement duties. The deficiencies inherent

in our immigration system will finally be addressed. We must place a priority on controlling our borders and properly serving those seeking admission to our Nation legally. It is time to protect those who serve us every day on the border and throughout our Nation.

#### OVERHAUL THE IRS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997 the gentleman from Florida [Mr. STEARNS] is recognized during morning hour debates for 5 minutes.

Mr. STEARNS. Mr. Speaker, I rise today to discuss the imperative need for tax reform. It is not simply that Americans pay too much taxes, it is that the entire U.S. tax system is too complex, too bureaucratic, and too unfair.

When the income tax was first enacted 84 years ago, there was one page of instructions coupled with a one-page form. Today, there are 480 IRS tax forms and 17,000 pages of IRS laws and regulations. Even the instructions alone for the 1040 EZ form are 28 pages long, and 293,760 trees must be cut down each year just to supply the 8 billion pages of paper needed for filing the country's income taxes.

The complexity of the system requires 136,000 employees at the IRS and elsewhere in the Government to administer the laws, costing the American taxpayers \$13.7 billion to enforce and oversee the Code. So while tax reduction is a very important, much-needed step forward, we must not forget that it is a first step in many that must be taken. We should continue to work to reduce the tax burden, but we also must simplify the Tax Code.

To address the latter, Congress has an obligation to pursue tax fairness, yes, and simplification for all Americans, whether that be a flat tax, a national sales tax, a graduated tax, or even a value-added tax. Each has its merits, and certainly all are better than the current flawed system. It is essential that any overhaul ostensibly based on fairness must be just that: fair to everyone. Otherwise, we have not bettered the system, we have only exacerbated the already existing problem.

Furthermore, and most importantly, the IRS itself is in dire need of reform. It is the exemplification of all that is wrong with our overly complex and burdensome Tax Code.

In a recent survey, American taxpayers rated the IRS last in customer satisfaction among 200 private companies, local government agencies, even the U.S. Postal Service. Furthermore, the GAO reports that the IRS has been unable to accurately balance its own books for the last 4 years, reporting that in 1992 the IRS could not even account for 64 percent of its own budget. After spending \$4 billion, the IRS acknowledged that its Tax Systems Modernization Computer Program still has not produced a working system. As a

result, the IRS clerks continue to type away at a computer set up 30 years ago with an error rate of 22 percent.

It should be obvious to everyone that the entire U.S. tax system is in desperate need of reform. Taxes are too high. The Tax Code is too complex and burdensome, and the IRS itself is a bureaucratic mess.

Congress has an obligation to act, an obligation to reform the burdensome and monstrous Tax Code. We should seize this opportunity now. We should work to affect positive changes in our Nation's revenue collection agency, work toward simplifying our overly complex Tax Code, and work to bring some sanity to the incomprehensible Tax Code.

The unfair and oppressive tax system of today is not unlike the system that gave rise to the American Revolution in 1776. We have, as I mentioned, an overly complicated system exemplified by an immense and impersonal Government bureaucracy.

Mr. Speaker, America deserves better. Americans deserve fairness. They deserve further tax relief; they deserve tax simplification, and they deserve a new, less intrusive and less burdensome IRS. We cannot just fix the system today, we must replace it.

#### RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until 10 a.m.

Accordingly (at 9 o'clock and 24 minutes a.m.), the House stood in recess until 10 a.m.

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#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker at 10 a.m.

The Chaplain, Rev. James David Ford, D.D., offered the following prayer:

Of all the gifts that we treasure in our hearts, O God, we are especially grateful for the gift of truth and we pray that we will cherish that gift with the unique respect and honor that is most fitting and appropriate. May we so use our thoughts and words in ways that truly reflect the right exchange of ideas between people and may every person, on every side of discourse or argument, use the wisdom and noble judgment that befits Your good creation. And may the words we say with our lips, be believed in our hearts, and all that we practice in our hearts, may we see lived out in our daily lives. In Your name we pray. Amen.

#### THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

Mr. McNULTY. Mr. Speaker, pursuant to clause 1, rule I, I demand a vote on agreeing to the Speaker's approval of the Journal.

The SPEAKER. The question is on the Chair's approval of the Journal.

The question was taken; and the Speaker announced that the ayes appeared to have it.

Mr. McNULTY. 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. Pursuant to the provisions of clause 5, rule I, further proceedings on this question will be postponed.

The point of no quorum is considered withdrawn.

#### PLEDGE OF ALLEGIANCE

The SPEAKER. Will the gentleman from Puerto Rico [Mr. ROMERO-BARCELÓ] come forward and lead the House in the Pledge of Allegiance.

Mr. ROMERO-BARCELÓ led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

#### MESSAGE FROM THE SENATE

A message from the Senate by Mr. Lundregan, one of its clerks, announced that the Senate had passed a bill of the following title, in which the concurrence of the House is requested:

S. 459. An act to amend the Native American Programs Act of 1974 to extend certain authorizations, and for other purposes.

#### ANNOUNCEMENT BY THE SPEAKER

The SPEAKER. The Chair will entertain 15 1-minutes on each side.

#### YUCCA MOUNTAIN NUCLEAR WASTE REPOSITORY WILL MEAN LARGE GOVERNMENT PAYOFFS FOR DEVALUED PROPERTIES

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

Mr. GIBBONS. Madam Speaker, what will a temporary nuclear waste repository at Yucca Mountain, NV, mean to private property owners in some districts? It will mean large Government payoffs because the transportation of this radioactive waste will devalue their property. The New Mexico Supreme Court ruled that Mr. John Komis of Santa Fe be awarded more than \$884,000 resulting from devaluation damage to his land due to the transportation of radioactive waste past his property.

If H.R. 1270 passes, almost 80,000 tons of nuclear waste will be transported across this country, devaluing property along the way. And who will pay for

this devaluation in private property? Of course, the American taxpayer. They will foot the bill to support a radical and extremely costly policy mandated upon them by Congress.

It is time Members pay attention to this debate and represent the constituency that elected them to protect their property and their rights. Madam Speaker, this is a bill that America cannot afford.

#### SUPPORT FOR LORETTA SANCHEZ

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

Mr. ROMERO-BARCELÓ. Madam Speaker, I rise today to support our colleague, the gentlewoman from California, Ms. LORETTA SANCHEZ.

The Committee on House Oversight, in conducting its election probe, will not destroy her ability to represent the people of her district. This investigation has dragged out but will not drag down the gentlewoman from California.

Those of us who know the gentlewoman, know what the people of the 46th District knew when they voted her into Congress. She is going to stand up in Congress to the challenge. She is going to continue to stand up in Congress for the people of her district and the issues that matter most to them: education, crime prevention, and better jobs.

California's Secretary of State certified the gentlewoman was duly elected by the people of the 46th District. Yet the investigation continues.

The Committee on House Oversight is obviously stalling. The legal bills for the gentlewoman from California have exceeded \$400,000, and this probe continues to cost her \$10,000 a week. Is the committee protracting its investigation to keep her from raising funds for her reelection?

One way or another they want to bring her down, but we stand behind her, Madam Speaker, and we will not relent until this probe comes to an end. It is time to conclude this investigation, to terminate this extended fishing expedition, and for the attention of this Congress to be placed squarely on the people's business.

#### COMPULSORY CAMPAIGN CONTRIBUTIONS ARE WRONG

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

Mr. TIAHRT. Madam Speaker, the House has been drug through knotholes over campaign finance reform lately, and after numerous attempts to shut down the House and prevent us from doing the people's business, those few who are responsible have failed to address true campaign reform; and that is simply to follow the laws that are on the books today.

For campaign finance reform they have failed to address the injustice in

the current system. Senator LOTT was quoted in today's Washington Times as saying most Americans would be shocked to learn that some workers in our Nation are forced to contribute to candidates or campaigns they do not support or they do not know anything about. But it happens, Madam Speaker, in every national campaign, and it is wrong.

Thomas Jefferson said, "To compel a man to furnish contributions of money for the propagation of opinions which he disbelieves, is sinful and tyrannical."

Madam Speaker, let us free the American workers from compulsory campaign contributions for candidates they cannot support. It is bad policy and it is wrong.

#### WHITE HOUSE'S DEFENSE OF IRS IS INDEFENSIBLE

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

Mr. TRAFICANT. Madam Speaker, the IRS has a quota system. The IRS promotes workers who bully taxpayers. The IRS targets opponents. The IRS literally snoops through our files. The IRS has caused Bruce Barron and Alex Council to actually commit suicide. And after all this, a spokesman says the White House will champion the cause of the IRS because the criticism has been blown way out of proportion. Beam me up.

Let us tell it like it is. The White House is defending an agency that has become absolutely a Gestapo-type agency, un-American, out of control. I am totally convinced that at the White House they are out for soup with the group; they have gone for lunch with the bunch; and they must be smoking dope, so help me God.

I yield back the balance of the atrocities of the IRS.

#### DEMOCRATS CALLING FOR CAMPAIGN FINANCE REFORM GIVES HYPOCRISY A BAD NAME

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

Mr. HEFLEY. Madam Speaker, to hear the liberals call for campaign finance reform is like Marv Albert scolding Mike Tyson for using his biting skills in an inappropriate manner.

Democrats have had to return over \$2 million, \$2 million, Madam Speaker, because they raised illegal money from foreign sources. In a town awash in hypocrisy, Democrats, who ran roughshod over existing fundraising laws in the last election, are giving hypocrisy a bad name.

One would expect the always fair, unbiased media to laugh them out of town when they hear the very same people who broke the law call for reform of the law. But here is the real