

and to come up with a solution that protects our children while maintaining our military effectiveness.

Mr. McCAIN. Mr. President, I ask for the yeas and nays on the pending legislation.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The yeas and nays were ordered.

The PRESIDING OFFICER. The question is on the third reading of the bill.

The bill was read a third time.

The PRESIDING OFFICER. The question is, Shall the bill pass? On this question, the yeas and nays have been ordered. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Arkansas (Mr. HUTCHINSON) and the Senator from Colorado (Mr. CAMPBELL) are necessarily absent.

Mr. REID. I announce that the Senator from California (Mrs. BOXER) and the Senator from Vermont (Mr. LEAHY) are necessarily absent.

I also announce that the Senator from New York (Mr. MOYNIHAN) is absent due to surgery.

I further announce that, if present and voting, the Senator from Vermont (Mr. LEAHY) and the Senator from New York (Mr. MOYNIHAN) would each vote "aye."

The PRESIDING OFFICER (Mr. SANTORUM). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 95, nays 0, as follows:

[Rollcall Vote No. 87 Leg.]

YEAS—95

Abraham	Feingold	Mack
Akaka	Feinstein	McCain
Allard	Fitzgerald	McConnell
Ashcroft	Frist	Mikulski
Baucus	Gorton	Murkowski
Bayh	Graham	Murray
Bennett	Gramm	Nickles
Biden	Grams	Reed
Bingaman	Grassley	Reid
Bond	Gregg	Robb
Breaux	Hagel	Roberts
Brownback	Harkin	Rockefeller
Bryan	Hatch	Roth
Bunning	Helms	Santorum
Burns	Hollings	Sarbanes
Byrd	Hutchison	Schumer
Chafee	Inhofe	Sessions
Cleland	Inouye	Shelby
Cochran	Jeffords	Smith (NH)
Collins	Johnson	Smith (OR)
Conrad	Kennedy	Snowe
Coverdell	Kerrey	Specter
Craig	Kerry	Stevens
Crapo	Kohl	Thomas
Daschle	Kyl	Thompson
DeWine	Landrieu	Thurmond
Dodd	Lautenberg	Torricelli
Domenici	Levin	Voinovich
Dorgan	Lieberman	Warner
Durbin	Lincoln	Wellstone
Edwards	Lott	Wyden
Enzi	Lugar	

NOT VOTING—5

Boxer	Hutchinson	Moynihan
Campbell	Leahy	

The bill (H.R. 1376) was passed.
 • Mr. HUTCHINSON. Mr. President, if today I were not in my home state of Arkansas, I would surely be on the floor of the Senate casting an affirmative vote for H.R. 1376. I believe this

Congress should pass this important legislation unanimously, so that it can be quickly sent to the President for enrollment into public law.

Any time the men and women of our great country choose to wear our nation's uniform, they are making a statement. They are saying that principles like duty, honor and freedom are more important than personal gain and personal comfort. Any reasonable action the Congress can undertake to ease the Federal burden weighing on our soldiers, sailors, airmen and marines is one that should be considered and acted upon quickly.

Recognizing the area around Kosovo, where our military is deployed under orders from the President, as a hazardous duty area for Internal Revenue code purposes will grant service members a small degree of relief. Allowing service members an additional 180 days to file their federal income tax return, and exempting a portion of their income from taxation may be only a small gesture of support, but it is one that has already been earned.

I will continue to keep the men and women participating in Operation Allied Force in my thoughts and prayers, and I look forward to their safe and speedy return.●

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER (Mr. SMITH of Oregon). The Senator from Minnesota is recognized.

Mr. GRAMS. Mr. President, may I ask the order of business on the floor?

The PRESIDING OFFICER. The Senator has 60 minutes.

Mr. GRAMS. Thank you, very much.

TAX DAY, APRIL 15

Mr. GRAMS. Mr. President, I just want to take a little time to talk today, because today is, of course, the infamous April 15 tax day. I know a lot of Americans are out there still working at the kitchen table at this time, working the pencils, trying to wade through thousands of pages, or at least dozens of pages, or all of the forms that they have trying to figure out their income tax by tonight. There are going to be long lines as people use every last minute to try to get this tax that they owe to the Federal Government in order. So that is the day that I think most Americans dread. That is April 15.

For many American taxpayers, it is this usual routine. By this time there are only a few hours left to complete their tax form before midnight. They are going to be rushing to the Post Office. They are going to find themselves on the late night news as their local TV stations are showing footage of all these last-minute filers dropping the envelope into the mail slot to at least meet the filing deadline and finally be done with this.

But even for those who file early, those who aren't going through all of this turmoil tonight, tax season, of course, is full of stress. Not only do we

wade through endless paperwork but we also come face to face with the reality of just how big a bite Uncle Sam takes from us every year.

Mr. President, have we ever really stopped to wonder why it needs to be this way? Do we stop to consider better alternatives to the current tax system? It sure doesn't make a lot of sense to me, because our current Tax Code is outdated. It makes our tax system among the least efficient. It makes our tax system among the most oppressive in the world. Everyone knows this. And, yet, it seems to get worse every year, and we don't do anything about it.

When we have tried to give a little tax relief, or reform some of the Tax Code, what we have done is made it more complicated and added hundreds of pages. So we have made the tax system even worse in an effort to try to reform it and make it better.

Congress, of course, is the first in line to blame because of this. Thanks to a Government that does not know when to stop spending, tax collections have grown faster than our economy has grown in the past 5 years. And tax collections have grown twice as fast as the income of working Americans. So the Government is growing faster than Americans' working income. Hikes in the personal income tax—and particularly the increase in the effective tax rates—have propelled this increase in revenue.

As Americans are working harder to try to earn a little bit more money, our tax system is taking more away from them in doing so because our tax system pushes more of them into the higher tax brackets.

Since 1993, just 6 years ago, Federal taxes have increased for average workers 54 percent, which for the average taxpayer translates into about a \$2,000 per year tax increase. So, if you look back at what you were paying on average in 1993 compared to what you are paying in taxes to the Federal Government today, the Federal Government is taking \$2,000 a year more in taxes. As a result, Americans today have the largest tax burden, even more than in World War II, and it is still growing.

Federal taxes now consume nearly 21 percent of the national income. Twenty-one percent of everything produced in this country goes to Federal taxes. That is compared to just over 18 percent in 1992. So, again, over the last 6 years, Government has taken 3 percent more of national income than in 1992.

A typical American family today, when we say they are at the highest tax rate in history—even more than paying off and fighting in World War II—the typical American family today is paying 40 percent of its total income in taxes, more than the family spends on food, clothing, transportation, and housing combined. So they are spending more to support Uncle Sam than they are supporting their families with the necessities. And compare that to the average tax rate of only 2.75 percent in 1916 when Congress first got the

authority to level income taxes from 2.75 percent in 1916 to over 40 percent for the average family today taken by Government.

Another comparison worth noting is that Tax Freedom Day, the day that Americans can stop working for the Government and begin working for the families: If you start working on January 1, how long into the year do you have to work to make enough money to pay the taxes that you will be responsible for for that year? For families, it was May 13 last year. Americans that started working January 1, worked until May 13 to pay their taxes, the latest date ever in history. In 1915, in comparison, Tax Freedom Day was April 3. It will probably set another record this year.

Despite a huge budget surplus over the next 10 years, the President, in the White House budget, has failed to offer even a single significant tax cut for working Americans. Instead, this administration's most recent budget proposes to increase taxes by at least \$50 billion over the next 5 years. Even during a time of prosperity and surpluses, that is not enough for the appetite of this administration when it comes to spending. They are going to increase taxes by at least a net \$50 billion over the next 5 years, \$90 billion over the next decade.

The good news is that the budget blueprint that we passed today on the Senate floor is reserving nearly \$800 billion of the nonSocial Security surplus. That is important. We are not taking any money out of Social Security dollars to use for any kind of tax relief but \$800 billion of nonSocial Security surplus over the next 10 years for tax relief.

There are basically two streams of surplus coming into Washington: One is from payroll taxes, the Social Security money; the other is from overcharging on income taxes. We are setting aside in our lockbox the \$1.8 trillion in overpayment on payroll taxes or Social Security and locking that away so it can't be spent or used for anything but Social Security.

The big debate is over what we will do with the other \$800 billion, about 38 percent of this budget surplus. Again, the President wants to spend it, and more, over the next 10 years. We are saying it is an overcharge that should go back to the taxpayers. For Washington, this is a surplus. This is not money that Washington is entitled to. It is like finding a wallet on the sidewalk. If it has \$100 in it, you can do one of two things: You can keep the money, and that would be stealing; or you could find the rightful owner and give it back. That is what Washington has done. It found the surplus and it can do one of two things: It can keep it and spend it, which would be stealing it from the taxpayers; or it can send it back to the rightful people, the taxpayers.

Our \$800 billion of nonSocial Security surplus over the next 10 years for tax

relief would be the largest tax relief since the Reagan tax cuts of the 1980s. The Reagan tax cuts in the 1980s were about \$1.4 trillion over 5 years in today's dollars. This is about half and it is over twice as long. This is about 25 percent of what the Reagan tax cuts were in the 1980s, but it is something that we need to make an investment in in our society. It is like investing in research and development. We need to invest money into the economy in order for the economy to continue to grow and to produce the better jobs and the better wages that we need. We have had this unprecedented expansion in our economy over the last 18 years and most of the credit goes to the seeds that were planted with the Reagan tax cuts in the early 1980s that spurred this economic growth.

I think that our commitment to set aside another \$800 billion over 10 years to go back into the form of tax relief, investment in consumers, investment in the economy proves that this Congress is committed to providing meaningful tax relief in 1999 and, again, providing tax relief while protecting Social Security, protecting Medicare, reducing the national debt, and also funding important national priorities as well.

Whatever form the tax relief eventually takes, whether it is my 10-percent, across-the-board income tax cut which I have proposed in Senate bill 3, a 10-percent, across-the-board reduction in all the rates—in other words, if you owe the \$4,000 in taxes this year to the Federal Government, take 10 percent off from that, keep \$400 and send in \$3,600. If it was \$5,000, you get a \$500 tax break. If it was \$1,000, you get a \$100 tax break. It is even, across the board 10 percent.

Other tax-cut provisions on the table being debated include the elimination of the marriage penalty. Again, the average couple in this country spends about \$1,400 or more in taxes just because they are married. We think that is unfair. Another option is the death tax or the dreaded estate tax—cut or eliminate that. Also, a cut in the capital gains tax. Or it could be a combination of all of these or some of these. It is a fact that Washington is finally focused on tax relief. I think that is good news for Americans.

In our budget, we provided meaningful tax relief, earmarking \$800 billion in surplus over the next 10 years to go to tax relief. Again, the \$800 billion in nonSocial Security surplus represents a tax overpayment. We have to stress that. This is a tax overpayment by hard-working Americans, a tax overpayment that should be returned to them. Another way to say that, in a restaurant if your bill is \$17 and you go to the counter and give \$20, you expect to get the change back; if you have overpaid, you expect to get the change back. But Washington is saying, you overpaid but, jeez, like the President said in Buffalo, NY, in January, we could give the surplus back, but what if

you don't spend it right? In other words, you are smart enough to earn the money, but you are too dumb to know how to spend it. The Government knows how to spend it better than you do. The Government will spend it on better things than what you could spend it on for your family—maybe braces for your children, dance lessons, to begin a college education fund, maybe repairing the furnace. Somehow, that priority does not fit into Washington's scheme, because Washington thinks maybe you won't spend it right; Washington can spend it better.

I believe that Americans know what is best for their families and their lives. If it is their money, they should be given the right to spend it the way they see fit to support their families.

A new study by the Congressional Research Service reports if we don't provide tax relief, the average household will pay \$5,307 more in taxes than is needed to fund the Government. Think of what the average household can do if they could keep \$5,300 more of their money, rather than sending it to Washington. Of course, maybe some believe Washington can spend it better, but the people I talk to in my home State of Minnesota believe that they would have a better place to put that money than Washington.

Tax relief may temporarily relieve our pain, but the Tax Code, as I said, I believe is the root of all our tax evils. It is not the employees at the IRS, it is not the agents. They are trying to labor under some very, very complicated rules and regulations of the IRS Tax Code. Again, that is Congress over the last 50 years, with one layer on top of another, on top of another, on top of another, of Tax Codes, regulations, tax breaks, incentives, special interests or whatever it might be. The IRS is trying to dig out from underneath this or at least provide the information for us to file the taxes. It is Congress that needs to get its act in gear and do something to change it.

We held hearings last year in the Finance Committee. Senator ROTH did a great job on showing some of the abuses in the IRS and how the code really is oppressive. It is antifamily, antigrowth, antieconomy. We did make some changes. But a few changes is like putting lipstick on a pig. The IRS still is not pretty. We need to do something more than make a few changes.

The Federal Tax Code stretches on for more than 7 million words. It is made up of four huge volumes, each thicker than the Bible, with another 20 volumes of regulation and thousands and thousands of pages of regulations. The Declaration of Independence took only 1,337 words to set the entire American Revolution in motion.

Today, we have 7 million words in our Tax Code that state how the Federal Government will collect taxes. The Government publishes 480 separate tax forms. The IRS mails out over 8 billion pages of forms and instructions

every year. Congress has revised the tax law a total of 5,400 times just since the 1986 Tax Reform Act. In 13 years, 5,400 times the Tax Code has been revised. Who could possibly keep track of all those changes? Not even the best tax lawyers and CPAs in the country understand the Tax Code completely. Not even the experts at the IRS itself can understand the Tax Code completely. Taxpayers today spend billions of dollars a year trying to comply with its dizzying rules and regulations.

The IRS today employs over 102,000 agents to collect taxes. Now, 102,000 agents to collect taxes, that is more agents than the FBI and the CIA have combined. So I think that is just proof that tax collection has become the primary function and goal of the Federal Government. That is the largest agency in Government, the IRS—102,000 agents to collect taxes. I guess you put the people where your priorities are. So we can see the Federal Government's priority is to collect as much in taxes from you as it can.

Our current tax system is antifamily, anti-economic growth; by any standards, it encourages abuse, it encourages waste, it encourages corruption. To solve this problem forever, we have to do one thing and that is uproot the current tax system. We need to replace it with one that promotes freedom, that promotes economic opportunity. We must repeal the income tax and other taxes, and we have to abolish the IRS—again, not because of the people there, but because of the system that is so complex we cannot understand it anymore. We must create a new tax system, one that is fair, a system that is simple and a system that is friendly to the taxpayers—not an adversary. There is an increasing national consensus that the current system is unfair, a system that we must end, and that the Tax Code as we know it has to be eliminated.

But the unresolved question is: How should we replace the Tax Code? I am a cosponsor of a bill in the Senate called the Tax Code Elimination Act, which would sunset the current Tax Code by January 1 of the year 2003—in other words, get rid of it, pull it out by the roots, say it is all done, repeal the 16th amendment, and we will start all over from scratch.

The White House said: That is irresponsible. How could you eliminate a Tax Code before you have something to replace it? I think we all know that Congress would never let one day go by that it did not have the ability to collect taxes. So if we had the ability to pass this bill today, Congress would work overtime, or on weekends, if it had to, in order to put a new system in place to collect that first dollar of new taxes in the year 2003. So I do not have any worries about that.

The biggest job is going to be finding the political will to get rid of the Tax Code we have today. There is an increasing national consensus that the current system is unfair. Ask your

neighbor if he thinks this is a fair code. We must end the Tax Code as we know it today. But, again, the unresolved question is: What to do to replace the code?

I have been exploring alternative tax systems for quite awhile and, after considerable study of the issue, I believe the national sales tax plan is the best solution to our problems. I used to support a flat tax. I think most Americans would say a flat tax would be a good alternative. That is the one that has gotten probably the most publicity. But it needs to have a lot of examination. In fact, a couple of Congressmen in the House, Congressmen DICK ARMEY and BILLY TAUZIN, went on the road last year to about 30 different cities, doing what they called townhall meetings on tax issues and what to do to replace the current Tax Code with something else. Representative DICK ARMEY of Texas supported the flat tax, Congressman TAUZIN of Louisiana supported a national sales tax. They played to crowds of about 5,000 people or more at some of their stops.

So Americans are interested in this. They want to have some information, they want to know what some of the alternatives would be and how they would work. But when you talk about flat tax versus national sales tax—which are probably the two leading alternatives—going into the meetings, about 75 percent said they would prefer a flat tax—again, because they have heard it most, it sounds like the most simple plan—but after an hour and a half or 2 hours of this townhall meeting, as they came out, 75 percent favored a national sales tax.

What we need to do is begin the debate. We need to do more than just 30 town meetings around the country. We need to do this here in the Senate. We need to be part of the campaign, to start talking about Tax Code relief or reform, so the American public at least gets some information on what the Tax Code is today, how oppressive it is, and what we can do to replace it, what are some of the alternatives. I think that is the way we need to lead in order to get some tax relief.

Any new tax system, I think, has to do a couple of things. First, it must restore the fundamental principles of taxation upon which this whole country was founded, and they are low taxes and limiting the taxing power of Government. It must fairly and efficiently distribute the burden of funding our Government. It must promote economic growth, not be anti-economic growth. It must present less of a compliance burden, and that is, again, not having to spend billions of dollars a year, every year, just to be able to fill out the tax forms and meet that requirement. And it has to offer every American better economic opportunity. The national sales tax would do that.

The national sales tax system, which I intend to introduce soon, with other Senators, I think meets these very im-

portant criteria. It is fairer, more simple, it is friendlier, it will increase economic growth, it will increase investment, it will help with capital formation, and it will create new jobs and savings.

Under the national sales tax system, working Americans will be able to keep 100 percent of their pay, their pension, or Social Security check. They no longer need to file a tax return with the IRS. Their family's finances are not revealed to Government bureaucrats. They will not be penalized for getting or staying married, and they will not be penalized, by the way, for dying either. Everyone will pay the same tax rate without loopholes, without any special interest groups. There will not be any hidden taxes, and everybody will easily understand the tax. They will be able to understand exactly how much they are paying in taxes. And, finally, it will abolish the IRS completely.

Does this sound too good to be true? It may sound that way, but believe me, it is real. Let me briefly highlight how the national sales tax legislation would be able to achieve this.

First, the legislation will call for the repeal of the constitutional amendment that created the tax nightmare that we find ourselves in today. Mr. President, the 16th amendment is the root of the tax evil. It abandoned our Founding Fathers' original principle of taxation by giving the Government unlimited power to tax the private income of American people. Without the repeal of this amendment, any tax system will eventually become abusive and intrusive. First and foremost, get rid of the 16th amendment.

Second, the legislation will repeal the income tax. It will get rid of the payroll tax, the estate tax, the gift tax, the capital gains tax, the self-employment tax, the corporate tax, and all the other taxes out there.

Third, the legislation will impose a single rate on all new goods and services at the point of final purchase, the final point of purchase for consumption, and it will provide a universal rebate in the amount equal to the sales tax paid on essential goods and services such as food and medicines.

So, in other words, for low-income or whatever the income is, if you are saying you cannot do this because you are going to be charging more on foods and medicines and necessities, that is not true. There will be a rebate for that. But it is a single rate on all new goods and services at the point of final purchase for consumption. Every American will be better off under the national sales tax system. I believe it will create expanded economic opportunities for our Nation and for our people.

The process of implementing the national sales tax system is going to be a long one. There is going to be a lot of debate. So in the interim we must reduce the tax burden on overtaxed Americans. I think a lot of us would like to go to eliminating the IRS tomorrow if we could, and cement in

place a new tax system. But what do we do in the interim, until that debate is completed, before we can make that happen, before we can begin putting in a fair, simple, friendly tax system? I think that is why our budget includes the \$800 billion of tax relief now. This is interim tax relief, but we have to make sure our residents, our workers, at least have some relief from the burden they are paying—again, the highest in the history of taxes.

For those taxpayers who are satisfied with the current system, I wish them the best of luck in preparing their taxes this year. For others, like the hundreds of Minnesotans who tell me they are tired of filling out the complex and endless tax forms, who tell me they do not think it is fair that the Government takes so much of their hard-earned dollars, I invite you to join me in rethinking our tax system. I think we can work together now to create a new and more fair way to fund the Federal Government, one that ultimately makes April 15 just another day, just another day of the year, and not this day that everybody dreads and hates and is now spending many hours, tonight, trying to figure out exactly what they owe in taxes.

Again, I do not know if 40 percent is a fair amount of income to pay to the Federal Government. I do a lot of town meetings, or talk with students. I always like to ask a question to start with: What do you think is a fair percentage of your income that should go to support government? We all need a good government. This is not about getting rid of the government. This is not getting rid of the Federal, State, or local governments. But what is an adequate amount of money to fund the Government, and what kind of services should we demand the Government provide with those tax dollars, not the waste and abuse that is in the system today. Today, if the system runs out of money, they just add more money to it, not look at where the abuse is, whether the money is being spent right. Are we overpaying for services we do not get?

This Government has never had to do what business has to do, and that is, look at how we can provide a service at the least possible cost. If they run out of money, they just want to raise taxes again, raise taxes again, raise taxes again.

When I ask this question at townhall meetings or at town meetings in high schools, of course some will say zero percent. That is not rational. But then we get into the basics, and it usually comes out, people say around 15, 20, maybe 25 percent of their income should go to support all levels of government—Federal, State, and local. But then you tell them they are spending, today, 40 percent of their income to support government.

So, for all of those who are filling out their taxes tonight or have time to take a look at your pay stubs, take a look at exactly how much you are

spending on taxes, and then you can figure in the sales tax, your property tax, all the other taxes that you pay, and just find out how much of your income is going to support government.

Again, for the average family in this country, they are spending more to support Uncle Sam than they are spending on the necessities; That is, food, clothing, shelter, and transportation, and even, in most cases, recreation combined. So the Government is taking a bigger bite out of their paycheck than their family is getting. I think it is time we look at this and find how we can reduce this and allow hard-working Americans to keep a little bit more of their money in their pockets rather than sending it to Washington.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative assistant proceeded to call the roll.

Mr. SPECTER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. SPECTER. I thank the Chair.

(The remarks of Mr. SPECTER pertaining to the introduction of S. 822 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. SPECTER. I thank the Chair and yield the floor.

Mr. COVERDELL addressed the Chair.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. COVERDELL. First, before the Senator from Pennsylvania gets away, I wish I had been able to hear all of his remarks. But it will be in the RECORD. It was very intriguing. I could not agree more with any concept that envisions simplicity, equity. I think a lot of taxpayers today think somebody else is getting a better deal, and there is a lot of cynicism as a result.

But with a proposal such as you are talking about, everybody knows what the rules of the road are. I think in addition to the many accomplishments that you are suggesting your proposal would achieve would be a confidence among the American people and a reduction in cynicism about somebody getting a benefit that somebody else does not, and that sort of thing. So I commend the Senator for his work.

Mr. SPECTER. Mr. President, I thank my distinguished colleague from Georgia for those very complimentary remarks. I wonder if it would be too presumptuous to list him as a cosponsor.

Mr. COVERDELL. It is not presumptuous to let me think about it.

Mr. SPECTER. Let the Record show the request has been made. I thank the Senator.

Mr. COVERDELL. Thank you very much, I say to the Senator.

COMMENDING SENATOR GRAMS

Mr. COVERDELL. Mr. President, I also commend Senator GRAMS, who was here earlier leading a conversation on the effects and burdens of taxes on the American people and acknowledging that, indeed, Americans are paying the highest taxes they have ever paid in their lives. It is time that the relief occur for workers and families and businesses. He is not here, but I do commend him for his effort.

As we come to the end of the day, I am going to deal with several unanimous consents that have been previously agreed to.

TAX DAY

Mr. BURNS. Mr. President. Today is April 15, Tax Day, and I would like to remind my colleagues how many Americans define this day.

On May 10, 1773, the British parliament authorized the East India Tea Company to export a half a million pounds of tea to the American colonies for the purpose of selling it without imposing upon the company the usual duties and tariffs. It was their intention to try to save the corrupt and mismanaged company from bankruptcy. The effect was that the company could undersell any other tea available in the colonies, including smuggled tea. The disruption to American commerce was unacceptable to many, including Sam Adams of Boston.

On November 27, 1773, three ships loaded with such tea landed at Boston and were prevented from unloading their cargo. Fearing that the tea would be seized for failure to pay customs duties, and eventually become available for sale, Adams and the Boston Whigs arranged a solution. On the night of December 16, 1773, a group of colonists, disguised as Mohawk Indians, snuck aboard the ships and dumped 342 chests of tea into Boston Harbor.

The King's response was the passing of the Intolerable Acts which precipitated the forming of the First Continental Congress to consider united resistance. As we all know, this was the beginning of what is today the longest standing Democracy in the history of civilization.

It is important to reflect on the actions taken on that day in that harbor. It is also important to recognize today is not very different from that historic day. Generally speaking, governments are short-lived and short-sighted. It is the responsibility of Congress to represent the wishes of the people. It is the responsibility of Congress to ensure the people are not abused by the federal government. Acts of arrogance will not be tolerated. Acts of aggression will be punished.

It has long been instilled in our land to criticize the Internal Revenue Service. Last year, Congress had the opportunity to address many of these criticisms. But I need to ask the question—Is the IRS listening?