

Time and time again we have shown tax relief is good policy and good politics. As we debate these bills, we have the opportunity to reflect on our Nation's Byzantine tax code and the problem it imposes on the American taxpayers.

This week, Mr. Speaker, we will be considering important and meaningful legislation to address a shortcoming in our tax system. Adopting the tax limitation amendment would require prospective tax increases to achieve a two-thirds vote which means it will be more difficult to have a recurrence of one of the largest tax increases passed in 1993. Our Founding Fathers had the foresight to mandate a two-thirds majority vote on certain priorities issues. The fourth President of the United States, James Madison, a central figure in the development of the Constitution and a vocal supporter of majority rule, argued that the greatest threat to liberty and Republic came from unrestrained majority rule. And that is why they proposed a two-thirds majority for conviction in impeachment trials, expulsion of a Member of Congress, and to override a presidential veto, quorum of two-thirds in the Senate to elect a President, consent to a treaty and proposing a constitutional amendment.

Daniel Webster, a great Member of this body, said, "The power to tax is a power to destroy." Americans are simply taxed too much. The total tax burden is the highest since World War II. We have the Federal income tax, the payroll tax, the gasoline tax, various other Federal excise taxes, finally, State and local taxes. Wherever we turn, we can expect to pay a tax on something. Americans are paying taxes and at the same time they are trying to pay off their debt. They have mortgages, auto loans, credit card debt and school loans.

Americans also face the cost of complying with this tax code. According to the Tax Foundation, businesses and nonprofit corporations as well as individuals will spend an estimated 5.8 billion hours complying with the Federal income Tax Code, with an estimated compliance cost of almost \$200 billion. This amounts to imposing a 20.4 cent tax compliance charge for every dollar the income tax system collects.

Raising taxes comes all too easy for certain people here in Congress. It is the simplest solution for those who have affinity for increased spending around here. But this week we have the opportunity to make it harder to raise taxes. In this country supreme power resides in a body of citizens entitled to vote and is exercised by elected officials like ourselves and representatives responsible to them according to the law.

By passing the tax limitation amendment, we adhere to this definition of a Republic by requiring two-thirds of the Members, best representing the views of their constituents, to vote in favor of raising taxes.

So, Mr. Speaker, I urge my colleagues to vote in favor of H.J. Res. 96

when it comes to the House floor to show our appreciation and to follow the mandates of a good Republic.

#### PRESCRIPTION DRUG BENEFIT

The SPEAKER pro tempore. Pursuant to the order of the House of January 23, 2002, the gentleman from New Jersey (Mr. PALLONE) is recognized during morning hour debates for 5 minutes.

Mr. PALLONE. Mr. Speaker, I want to talk about the need for a Medicare prescription drug benefit and particularly point out the failures of the Republican leadership in this House as well as the President in that they are not addressing this issue. They are not bringing up the prescription drug benefit. I was interested in hearing what the previous speaker, my colleague, the gentleman from Florida (Mr. STEARNS), said about how the Republicans wanted every American or every senior to have the same kind of package that Congressmen have.

Well, I have no evidence of that. So far the Republican leadership has talked about bringing up a prescription drug bill for about 2 months in a steady drumbeat that is going to happen this week, it is going to happen next week, it is going to happen next month; and we have no bill. And the suggestions we have seen about what kind of bill they are going to come out with is basically privatizing Medicare so that there is no guaranteed benefit at all. So when my colleague suggests that somehow seniors under the Republican bill are going to get the same kind of benefit that Congressmen have, there is no indication of that whatsoever from the Republican leadership. I have not seen anything to suggest that.

Let me say now, once again, I think many of my colleagues know that just before the Memorial Day recess we were told by the Republican leadership in the House that they were going to bring up a prescription drug bill for seniors. It was going to go to committee 2 weeks before the Memorial Day recess. It was going to come to the floor the week before the Memorial Day recess. It never happened. They came back after the Memorial Day recess. We had a week already that we were in session and they said we will bring up the bill this week. Then they said we will bring up the bill next week. Yesterday I heard that they were going to bring up the bill or announce the bill this coming Thursday. No bill yet. I have not seen it. There has been no notice in any of our committees of jurisdiction, the Committee on Energy and Commerce or the Committee on Ways and Means, that we will see this prescription drug bill.

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So I am calling upon the Republican leadership, let us address this issue. Seniors are hurting. They cannot afford to pay for prescription drugs. A lot of them go without. Bring up the bill.

Let us have the debate. Let us see whether or not the statements that my colleague from Florida made have any basis.

Everything that I have seen so far about the Republicans and what they are proposing is what I call a "privatization" of Medicare. They are saying that they want to bring up legislation that would take some money, almost like a voucher, and throw it to private insurance companies in the hope that they will provide drug-only policies to senior citizens who might be able to purchase such a policy and will get some help with it.

We know that privatization, trying to get insurance companies to offer these kinds of drug-only policies, does not work. The insurance executives, their trade group, have told Congress and the committees that they will not work; they do not want to sell that kind of insurance. It is unbelievable why they are just not willing to do what the Democrats have proposed and what most Americans want, which is to expand Medicare, a very good program that we have, yes, a government program, that provides for seniors' hospital care, that provides for seniors' doctors' bills, but does not provide for prescription drug, simply expand Medicare, very similar to what we do with part B, the coverage of doctor bills, and allow people to pay a very low premium per month. They get a good percentage of their prescription drug bills paid for, and it is a guarantee under Medicare, a very good existing program that works for senior citizens.

I do not know why the Republicans refuse to deal with this as an expansion of Medicare and instead talk about privatizing and giving some money to insurance companies in the hope that somehow seniors will be covered. That is not what the gentleman from Florida suggested, but that is what we are hearing from the Republican leadership.

The problem with Republicans proposal or what they are talking about is it does not address cost, does not address price. The problem right now, not just for seniors but for all Americans, is the cost of prescription drugs continues to escalate, double digit inflation for over the last 6 years. What we need to control in some way are these prices, and what the Democrats have said is let us have something like part B Medicare, like we have for our doctor bills where a person pays a very low premium per month, they have a very low deductible. I think it is a \$100 deductible for the course of the year; 80 percent of the cost of their prescription drugs are covered by the Federal Government.

Most important, we put a cost mechanism in place that we say under the Democrats' proposal that the Secretary of Health and Human Services is mandated to negotiate and bring prices down because now he is going to represent 30 or 40 million seniors, and he will be able to negotiate better prices.

The Republicans do not talk about that. Not only does the Republican leadership want to privatize and just give money to insurance companies, but they do not suggest in any way that they are going to try to bring down the cost. Why in the world would private insurance companies just not try to pass on all the costs and all the money that the prescription drug companies make and simply pass it on to seniors? We have to have some pricing mechanism, and that is what we are demanding.

The Republicans need to bring up the bill. Bring up a bill that is comprehensive coverage under Medicare and that has some kind of pricing mechanism.

#### MAKING PERMANENT MARRIAGE TAX RELIEF

The SPEAKER pro tempore (Mr. BOOZMAN). Pursuant to the order of the House of January 23, 2002, the gentleman from Illinois (Mr. WELLER) is recognized during morning hour debates for 5 minutes.

Mr. WELLER. Mr. Speaker, before I begin my remarks, I just want to kind of just make a comment. I find it is always interesting that my Democratic friends advocate permanent increases in spending and they are always first in line to advocate permanent increases in taxes, but they will fight tooth and nail any permanent tax cut. That is what I would like to talk about today, and that is, the fact that just a little over a year ago today President Bush signed into law a tax cut, a tax cut unfortunately because of congressional rules that had to be a temporary measure; but this was a tax cut which provided across-the-board tax relief for every American.

When President Bush became President, he inherited a weak economy; and he said if we could put a little bit of money back into the pocketbooks of working families, they will have some extra money to meet their needs back home; and, frankly, that money in the private sector will get our economy moving again, and of course, economists told us that since that bill was signed into law in June that by Labor Day of last year the economy was on the rebound. Unfortunately, the consequence of a terrorist attack just a new days later, as we know, shocked the confidence of consumers and investors; and of course, we are working to get our economy moving again.

As we work on getting our economy moving again, we also recognize that permanency in the Tax Code affects decision-making; and that is why last week we passed legislation to make permanent the elimination of the death tax, which will benefit family farmers and small businesses who are making long-term investment decisions knowing the tax consequences. That is good for the economy.

Today, I want to talk about legislation that we are going to be bringing before the House later this week, and

this is legislation to make permanent the marriage tax relief that was in the Bush tax cut that we enacted 1 year ago.

Like many of my colleagues, I have come to the floor over the last several years asking a very fundamental question, that is, Is it right, is it fair that under our Tax Code married working couples paid higher taxes than two single people who chose to live together? Is it right, is it fair that 43 million married working couples paid on average about \$1,700 more in higher taxes just because they are married? Is it right, is it fair that our Tax Code, prior to this past year, punished society's most basic institution with higher taxes?

I am proud to say that thanks to the leadership of House Republicans, under the leadership of Speaker HASTERT, we fought time and time again to eliminate the marriage tax penalty; and while we suffered vetoes under President Clinton, we are proud to say that under President Bush the marriage tax penalty was eliminated. We helped married couples in a number of ways, three ways as a matter of fact.

First, we doubled the standard deduction that is used by families who do not itemize their taxes. Almost 9 million married working couples do not itemize their taxes. So they use the standard deduction, and we doubled the standard deduction to be twice that for singles, eliminating their marriage penalty.

For those who itemize, such as those who give to their institution of faith, their church, their charity, synagogue or temple or mosque, we recognize that most married couples itemize their taxes if they own a home, for example, and we helped those by widening the 15 percent tax break so they could earn twice as much as a married couple as a single person and stay in the 15 percent tax bracket. We eliminate their marriage tax penalty.

Third, for low-income families who utilize and are helped by the earned income credit, we eliminate their marriage tax penalty as well. So we help low-income working middle-class married couples who have suffered the marriage tax penalty.

Let me give my colleagues an example of a married couple from Joliet, Illinois, in the district I represent in the south suburbs of Chicago. Jose and Magdalena Castillo, they are laborers. They have a combined income of \$82,000. That is their combined income. Their children are Eduardo and Carolina. They are happy people. They work hard, great American citizens, enjoying life in the south suburbs of Chicago; but they suffered the marriage tax penalty because they chose to get married, and we believe the Tax Code should be marriage neutral.

Prior to the Bush tax cut being signed into law, Jose and Magdalena Castillo paid about \$1,150 more in higher taxes just because they were married. If they chose to get divorced and

live together, they would have saved \$1,150 a year. Jose and Magdalena Castillo were helped by the Bush tax cut, which originated right here in the House of Representatives; and I am proud to say that that was signed into law last year, and for the next few years, the marriage tax penalty for the Castillo family will be eliminated.

If this Congress does nothing, it will be made permanent, and I believe we need to help married working couples; and this week, on Thursday, we are going to be voting to make permanent the marriage tax penalty relief in the Bush tax cut, and my hope is that we will have bipartisan support, that even our Democratic friends will join with us, in making marriage tax penalty relief permanent to help couples like Jose and Magdalena Castillo of Joliet, Illinois.

#### LIMITING GROWTH IN GOVERNMENT

The SPEAKER pro tempore. Pursuant to the order of the House of January 23, 2002, the gentleman from Indiana (Mr. PENCE) is recognized during morning hour debates for 5 minutes.

Mr. PENCE. Mr. Speaker, like many Americans, I learned last week of the President's intention to create for the first time since the 1970s a Cabinet-level Department of the executive branch; and like most Americans, I support the idea of a Department of Homeland Security, bringing together various and diverse elements of our investigative branches, of our counterterrorism branches and, more importantly, border security, to create a leaner, more efficient means of protecting our citizens than we have under current and, in many ways, antiquated structures in the executive branch.

While I support the reorganization of government, Mr. Speaker, I rise today to speak against big government and the growth in government, Mr. Speaker, that has been the natural antecedent to emergencies and crises throughout American history.

The Bible tells us that there is nothing new under the sun; what has been before will be again, in the book of "Ecclesiastes." And as I see these events unfold and I see our President beginning to call for the largest potential expansion in the executive branch in my lifetime, I cannot help but feel that what has been before is about to come again if we, who believe in limited government and personal responsibility, do not exercise the franchise of our vote and our conviction in this institution.

The idea that the unrestrained growth of government is a natural antecedent to emergencies was, to be perfectly honest, first posited in a book titled "Crisis and Leviathan," by a little-known professor named Robert Higgs, 1987, first published. Very simple thesis in this book. Professor Higgs argues that the growth of the Federal