

companies to take advantage of complex tax code provisions. In other words, the increasingly complex tax code has made it more difficult for the IRS to go after corporate tax evaders. In the meantime, middle class families remain open and increasing targets for the audits.

To quote David Keating, of the conservative National Taxpayers Union, "If we had simpler tax laws, it would be simpler for taxpayers to follow and simpler for the IRS to enforce and administer."

I recognize we are running out of time, but to give my colleague a clear example of what we have contained in those 10,000 pages, unknown to most of the average taxpayers is section 179. What is section 179? I am going to read you from an article that appeared in the Washington Post on September 26, 2003.

This is a sales representative for Hummer of Alaska. You know what Hummer is, the huge car. Allow me to introduce you to a fabulous opportunity, he writes in a prominent letter, a tax loophole so big you can drive a Hummer H2 through it. Imagine being able to purchase the number one large, luxury SUV in America today and receive a deduction for the entire purchase amount from your taxes this year. How is this possible, the salesman asks? Thanks to the Bush administration's recent economic stimulus package, small businesses and the self-employed are eligible to deduct the entire purchase cost of new equipment up to \$100,000 the year of the purchase.

Now, we need to remind our colleagues, these provisions are supposed to help farmers and small business owners buy equipment to transport merchandise and haul equipment. No matter.

The letter continues: The Hummer H2 qualifies for this IRS section 179 deduction by its gross vehicle weight of over 6,000 pounds. Cars and medium-sized SUVs do not qualify for this deduction. If you are seriously considering acquisition of a new vehicle, step up to the vehicle that can take you where you want to be, financially and otherwise.

It does not stop there, because I will tell my colleague, you can go out and buy a Porsche SUV for about \$90,000, and it will qualify for section 179 in those 10,000 pages that some taxpayer gets to write off in that 1 year to drive that luxury vehicle.

I do want to remind my colleagues that someone on the Democratic side has introduced legislation to correct that. It will never see the light of day because we are not in the majority. That is what we are talking about. We have already talked about the different tax breaks for families that they could figure out.

Taxpayers overpay their taxes by an estimated \$1 billion a year because they fail to claim itemized deductions. How many taxpayers actually go through the trouble of figuring the

code out so they can itemize? About one-third of taxpayers who are eligible for the earned income tax credit which is designed to help the working poor fail to claim it because it is too complicated. It is so complicated that tax preparers are responsible for nearly 70 percent of the errors and overclaims on returns. The people that are supposed to know the business cannot figure it out.

I will leave you with one thought. Time is money. Simplification does translate into savings and responsibility and sharing the tax burden equally. Time is money, and I say this to the American taxpayer. It is your time and it is your money, and you deserve a heck of a lot better treatment.

Mr. HOYER. Mr. Speaker, I thank the gentleman for his comments and his very important contribution to this discussion.

In closing, let me say that we are committed to working, not only on our side of the aisle but working with our Republican colleagues as well, towards simplifying this code, making it fairer, reducing these 10,000 pages so that the anomalies of which the gentleman from Texas just spoke in terms of the deduction for the Hummer and for the Porsche will not make our tax code unfair so that the average working American who goes to work every day, and as Bill Clinton said, plays by the rules, will not have an undue tax burden placed upon them because so many others take advantage of one of the loopholes included in these 10,000 pages and do not pay their fair share.

That is not fair. That is not good tax policy. That is not good for America. So we are pledged as Democrats, as Americans, as Members of this House sent up by our neighbors here to represent them, to work unceasingly and tirelessly on making this code simpler, making it fairer, making it more efficient, making for a better code, a better America.

RECESS

The SPEAKER pro tempore (Mr. BISHOP of Utah). Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 11 o'clock and 38 minutes p.m.), the House stood in recess subject to the call of the Chair.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 8 of rule XII, executive communications were taken from the Speaker's table and referred as follows:

9267. A letter from the President and Chairman, Export-Import Bank of the United States, transmitting a report on transactions involving U.S. exports to Taiwan pursuant to Section 2(b)(3) of the Export-Import Bank Act of 1945, as amended, pursuant to 12 U.S.C. 635(b)(3)(i); to the Committee on Financial Services.

9268. A letter from the President and Chairman, Export-Import Bank of the United

States, transmitting a report on transactions involving U.S. exports to Hungary, The Netherlands, Mexico, China, The United Arab Emirates and various other countries pursuant to Section 2(b)(3) of the Export-Import Bank Act of 1945, as amended, pursuant to 12 U.S.C. 635(b)(3)(i); to the Committee on Financial Services.

9269. A letter from the Chairman, National Credit Union Administration, transmitting the 2003 Annual Report of the National Credit Union Administration, pursuant to 12 U.S.C. 1752a(d); to the Committee on Financial Services.

9270. A letter from the Executive Secretariat, Federal Energy Regulatory Commission, transmitting the 2003 Annual Report of the Federal Energy Regulatory Commission, pursuant to 16 U.S.C. 797(d); to the Committee on Energy and Commerce.

9271. A letter from the General Counsel, Consumer Product Safety Commission, transmitting the Commission's final rule — Safety Standards for Cigarette Lighters; Adjusted Customs Value for Cigarette Lighters — received July 12, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9272. A letter from the Attorney, NHTSA, Department of Transportation, transmitting the Department's final rule — Defect and Noncompliance Responsibility and Reports Defect on Noncompliance Notification [Docket No. NHTSA-2004-18341] (RIN: 2127-AG27) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9273. A letter from the Legal Advisor to the Bureau Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations. (Arlington, The Dalles, Moro, Fossil, Astoria, Gladstone, Portland, Tillamook, Coos Bay, Springfield-Eugene, Manzanita and Hermiston, Oregon, and Covington, Trout Lake, Shoreline, Bellingham, Forks, Hoquiam, Aberdeen, Walla Walla, Kent, College Place, Long Beach and Ilwaco, Washington) [MB Docket No. 02-136; RM-10458; RM-10663; RM-10667; RM-10668] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9274. A letter from the Legal Advisor to Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.622(b), Table of Allotments, Digital Television Broadcast Stations (Jackson, Mississippi) [MM Docket No. 01-43; RM-10041] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9275. A letter from the Legal Advisor to the Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations. (Amboy, Baker, and Desert Center, California; Kingman, Mohave Valley, Parker, and Seligman, Arizona; and Boulder City, Caliente, Henderson, and Pahrump, Nevada) [MB Docket No. 02-124; RM-10446] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9276. A letter from the Legal Advisor to Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.622(b), Table of Allotments, Digital Television Broadcast Stations. (Ponce, Puerto Rico) [MB Docket No. 04-78; RM-10866] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9277. A letter from the Legal Advisor to Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.622(b), Table of Allotments, Digital Television Broadcast Stations. (Roswell, New Mexico) [MB Docket No. 04-16; RM-10840] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9278. A letter from the Legal Advisor to Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.622(b), Table of Allotments, Digital Television Broadcast Stations. (Anniston, Alabama) [MB Docket No. 03-229; RM-10795] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9279. A letter from the Senior Legal Advisor, International Bureau, Federal Communications Commission, transmitting the Commission's final rule — Mitigation of Orbital Debris [IB Docket No. 02-54] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9280. A letter from the Legal Advisor to the Bureau Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations. (Newcastle, Pine Haven, Warren AFB, Centennial, Casper, Wright, Douglas, and Kaycee, Wyoming, Rapid City, South Dakota, and Gehring and Scottsbluff, Nebraska) [MB Docket No. 03-258; RM-10833; RM-10864] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9281. A letter from the Legal Advisor to the Bureau Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations. (Tullahoma, Tennessee, and New Market, Alabama) [MB Docket No. 03-244; RM-10825] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9282. A letter from the Legal Advisor to the Bureau Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations. (Sierra Vista and Corona de Tucson, Arizona) [MB Docket No. 03-141; RM-10703] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9283. A letter from the Legal Advisor to the Bureau Chief, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 73.202(b), Table of Allotments, FM Broadcast Stations. (Dinosaur and Rangley, Colorado, Franklin and Preston, Idaho, Beaver, Coalville, Elsinore, Manila, Monroe, Nelpi, Richfield, Smithfield and Tremonton, Utah, and Fort Bridger, Green River, Lyman, Rock Springs, Saratoga and Wamsutter, Wyoming) [MB Docket No. 02-290; RM-10527; RM-10772; RM-10773] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9284. A letter from the Associate Bureau Chief, Enforcement Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment of Section 1.80(b) of the Commission's Rules; Adjustment of Forfeiture Maxima to Reflect Inflation — received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9285. A letter from the AMD — Performance Eval. & Records Mgmt., Federal Com-

munications Commission, transmitting the Commission's final rule — Assessment and Collection of Regulatory Fees for Fiscal Year 2004 [MD Docket No. 04-73] received July 15, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9286. A letter from the Secretary of the Commission, Federal Trade Commission, transmitting the Commission's final rule — Free Annual File Disclosures (RIN: 3084-AA94) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

9287. A letter from the Deputy Director, Defense Security Cooperation Agency, transmitting notification concerning the Department of Navy's Proposed Letter(s) of Offer and Acceptance (LOA) to Japan for defense articles and services (Transmittal No. 04-19), pursuant to 22 U.S.C. 2776(b); to the Committee on International Relations.

9288. A letter from the Acting Assistant Secretary for Legislative Affairs, Department of State, transmitting certification of a proposed manufacturing license agreement for the manufacture of significant military equipment abroad with Canada and Australia (Transmittal No. DDTC 048-04), pursuant to 22 U.S.C. 2776(d); to the Committee on International Relations.

9289. A letter from the Paralegal, District of Columbia Retirement Board, transmitting the personal financial disclosure statements of Board members, pursuant to D.C. Code section 1-732 and 1-734(a)(1)(A); to the Committee on Government Reform.

9290. A letter from the Federal Co-Chair, Appalachian Regional Commission, transmitting the semiannual report on the activities of the Office of Inspector General for the period October 1, 2003, through March 31, 2004, pursuant to 5 U.S.C. app. (Insp. Gen. Act) section 8G(h)(2); to the Committee on Government Reform.

9291. A letter from the Chair, CPB Board of Directors, Corporation of Public Broadcasting, transmitting the semiannual report of the Office of the Inspector General for the period ending March 31, 2004, pursuant to 5 U.S.C. app. (Insp. Gen. Act) section 5(b); to the Committee on Government Reform.

9292. A letter from the Personnel Management Specialist, Department of Labor, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Government Reform.

9293. A letter from the Acting Assistant to the Secretary for Policy, Planning, and Preparedness, Department of Veterans Affairs, transmitting in accordance with Pub. L. 105-270, the Federal Activities Inventory Reform Act of 1998 (FAIR Act), the Department's inventory of commercial activities for calendar year 2003; to the Committee on Government Reform.

9294. A letter from the Deputy General Counsel and Designated Reporting Official, Office of National Drug Control Policy, Executive Office of the President, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Government Reform.

9295. A letter from the Director, Office of Personnel Management, transmitting the Office's report entitled, "Federal Student Loan Repayment Program FY 2003," pursuant to 5 U.S.C. 5379(a)(1)(B) Public Law 106-398, section 1122; to the Committee on Government Reform.

9296. A letter from the Director, Office of Personnel Management, transmitting the Office's report on law enforcement classification, pay, and benefits, pursuant to Public Law 108-196, section 2(b); to the Committee on Government Reform.

9297. A letter from the Architect of the Capitol, transmitting a report discussing the

AOC's activities to improve worker safety during the first and second quarters of FY04, pursuant to the directives issued in the 107th Congress First Session, House of Representatives Report Number 107-169; to the Committee on House Administration.

9298. A letter from the Assistant Secretary for Fish and Wildlife and Parks, Department of the Interior, transmitting a draft bill "To modify the boundary of the Barataria Unit of Jean Lafitte National Historical Park and Preserve, and for other purposes"; to the Committee on Resources.

9299. A letter from the Assistant Attorney General for Legislative Affairs, Department of Justice, transmitting a report entitled "U.S. Government Efforts to Combat Trafficking in Persons in Fiscal Year 2003," pursuant to Public Law 108-193, section 6(a); to the Committee on the Judiciary.

9300. A letter from the Attorney, National Council on Radiation Protection and Measurements, transmitting the 2003 Annual Report of independent auditors who have audited the records of the National Council on Radiation Protection and Measurements, a federally chartered corporation, pursuant to 36 U.S.C. 4514; to the Committee on the Judiciary.

9301. A letter from the Director, Regulations Management, Office of Regulation Policy and Management, Department of Veterans Affairs, transmitting the Department's final rule — Exceptions to Definition of Date of Receipt Based on Natural or Man-made Disruption of Normal Business Practices (RIN: 2900-AL12) received July 16, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Veterans' Affairs.

9302. A letter from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's final rule — Administrative Simplification of Section 481(a) Adjustment Periods in Various Regulations [TD 9131] (RIN: 1545-BB47) received June 24, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9303. A letter from the Acting Chief, Publications and Regulations, Internal Revenue Service, transmitting the Service's final rule — Changes in Use under Section 168(i)(5) [TD 9132] (RIN: 1545-BB05) received June 24, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9304. A letter from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's final rule — Coordinated Issue: Credit for Increasing Research Activities — Qualified Research Expenses — received June 24, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9305. A letter from the Acting Chief, Publications and Regulations, Internal Revenue Service, transmitting the Service's final rule — Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property (Rev. Rul. 2004-66) received June 24, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9306. A letter from the Acting Chief, Publications and Regulations Br., Internal Revenue Service, transmitting the Service's final rule — Return of information as to payments of \$600 or more (Rev. Proc. 2004-43) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9307. A letter from the Acting Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's final rule — Rules applicable with respect to distributions of money and other property (Rev. Rul. 2004-79) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9308. A letter from the Acting Chief, Publications and Regulations Branch, Internal

Revenue Service, transmitting the Service's final rule — Exchange of Stock and Securities in Certain Reorganizations (Rev. Rul. 2004-78) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9309. A letter from the Acting Chief, Publications and Regulations, Internal Revenue Service, transmitting the Service's final rule — Income Affected By Treaty (Rev. Rul. 2004-76) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9310. A letter from the Chief, Publications & Regulations, Internal Revenue Service, transmitting the Service's final rule — Authority to Make Credits or Refunds (Rev. Rul. 2004-71) received July 14, 2004, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

9311. A letter from the Assistant Secretary for Fish and Wildlife and Parks, Department of the Interior, transmitting a draft bill "To authorize the transfer of administrative jurisdiction of land between the Secretary of the Interior and the Secretary of Transpor-

tation at the George Washington Memorial Parkway in McLean, Virginia, and for other purposes"; jointly to the Committees on Resources and Transportation and Infrastructure.

9312. A letter from the Assistant Secretary for Fish and Wildlife and Parks, Department of the Interior, transmitting a draft bill "To implement the Agreement on Conservation and Management of the Alaska-Chukotka Polar Bear Population"; jointly to the Committees on Resources, Ways and Means, International Relations, and the Judiciary.

NOTICE

Incomplete record of House proceedings.

Today's House proceedings will be continued in the next issue of the Record.