

The tax return will be short: only a page or two for most people. But more importantly, the tax return will be understandable. My proposal also contains a new and better way of taxing corporations and other businesses that will allow them to compete and win in global markets in a way that exports American-made products, not American jobs.

All businesses would be taxed alike at an 8 percent rate on the first \$150,000 of profit, and at 12 percent on all amounts above that small business level. All businesses will be allowed a credit toward the 7.65 percent payroll tax that they pay under current law.

One of the most pro-growth elements in SUSAT is that all costs for plant and equipment and inventory in the United States will be expensed in the year of purchase. This is important because investment and state-of-the-art equipment is critical to manufacturing in a global economy.

The other key component of SUSAT that will make American business more competitive is that it is border adjustable. In other words, SUSAT would end the perverse practice unique among our trading partners of taxing our own exports. All export sales income is exempt and all profits earned abroad can be brought back home for reinvestment in America without penalty.

Because of a 12 percent import adjustment, all companies that produce abroad and sell back into U.S. markets will be required to bear the same tax as companies that both produce and sell in the United States. This policy would finally take away the bias in favor of imports built into our current tax structure, which, in my view, contributes to our record trade deficit that continues to rise to record-breaking levels.

For too long, the Tax Code has been a needless drag on the economy. This is a curious paradox, and certainly not fair to those Americans whose living standards are lower because of it. The time has come for fundamental change.

In the coming weeks, I will outline more details about this tax system and why we need to move forward today with tax reform.

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#### THE PEOPLE'S HOUSE FOR SALE

The SPEAKER pro tempore (Mr. CONAWAY). Under a previous order of the House, the gentleman from Illinois (Mr. EMANUEL) is recognized for 5 minutes.

Mr. EMANUEL. Mr. Speaker, the real estate bubble may be bursting in some markets around America, but here in Washington, D.C., real estate is still a great investment.

You may have missed the listing, but it appears that the U.S. Capitol, the People's House, was bought with a down payment of a mere \$1.6 billion, \$1.16 billion from lobbyists here in

town. Or at least that is what the special interests spent on lobbying the Republican Congress in the first 6 months of 2005.

And what exactly does about \$1 billion from lobbyists get you these days in a home like the People's House?

If you are an oil and gas company, you have done \$87 million in lobbying expenses. What does it buy you? \$14.5 billion in subsidies from taxpayers. \$14.5 billion from taxpayers in subsidies so you can just do your business plan. They spent \$87 million and got a \$14.5 billion gift from the taxpayers.

\$87 million will also allow to you pump about \$65 billion worth of oil and gas from the Gulf of Mexico, and you do not pay a single royalty, costing the taxpayers \$7 billion. That is \$7 billion that could pay for child support collections, \$7 billion that could pay for college education, \$7 billion that can create new broadband expansion, everything that we would be doing. \$7 billion could pay down the deficit.

No, taxpayers have been asked to forgo all the royalty that is owed to them, and the oil and gas companies walked away with it, \$14.5 billion in taxpayers subsidies. All the while, while energy is about little north of 60 bucks a barrel. That is right, 60 bucks a barrel. We are subsidizing big oil and big energy companies who also have made record profits.

Now, I think that is great. I think Exxon Mobil should make all the money they want to make. But why are subsidizing them when they are making record profits to do nothing but their business plan? I don't know of another family that has their family budget subsidized by the rest of the taxpayers to this level. \$87 million investment and contributions got them \$14.5 billion in taxpayer subsidies and basically a pass on \$7 billion they owe the taxpayers for having drilled in the Gulf of Mexico.

But that is not just alone in the energy sector. Let us talk a look at the health care sector. They have given about \$173 million in contributions, lobbying activities, all types of expenses. Drug manufacturers saw an extra \$139 billion in profits over the next 8 years from the prescription drug bill. HMOs, \$130 billion in additional profits through Medicare overpayments. There is actually a section in the prescription drug bill called the HMO slush fund for \$10 billion. Where else can you get an investment like that? You cannot get an investment that gives you 100 percent return on your money on Wall Street.

My grandmother used to say, with a deal like this, where you basically give \$173 million and you get \$132 billion profit, such a deal is what my grandmother used to say. Nowhere except in Washington, D.C., in a Republican Congress can you give \$87 million and get \$14 billion in return. Give \$173 million and get \$132 billion in return. That is close to a hundred percent return on your money.

So what do the American people get out of this blue-light special and how do we get out of this? We have created a structural deficit to the system and a system that works against the American people and the taxpayers, whether you are a senior citizen who is struggling with this prescription drug bill which is total chaos but has guaranteed and locked in profits for HMOs and pharmaceutical companies, or whether you are a consumer going to pump paying close to three bucks a gallon, and yet we are also paying on April 15 subsidizing the big companies. Yes, there are 30 different insurance forms for a senior citizen to try to figure out which drug they can get matched with.

Now do you think the oil and gas companies fill out 30 different forms for oil and gas leasing or for their \$14.5 billion in taxpayer subsidies? No, they do not. Now there are over 100 questions for a kid who is just trying to apply for a student loan for about \$2,000, yet we do not force oil and gas companies, pharmaceutical companies, HMO companies to fill out forms like that when it comes to the subsidies we are providing these companies.

It is time to end corporate welfare as we know it. The People's House and the Speaker's gavel when it comes down it is intended to open up the People's House, not the auction house. In the last 5 years, this place has looked like an auction house, whether it is oil and gas companies, whether it is HMO companies, whether it is pharmaceutical companies. In fact, last year, we had a corporate tax bill on the floor. It was supposed to solve a \$5 billion problem. By the time the Republican Congress was done with it, \$150 billion it cost the taxpayers. Time and again, we are paying for the types of wheeling and dealing and what goes as business as usual.

If you go out to the north side of the lawn here at the People's House you will see the for sale sign, and the lobbyists have paid a little over a billion dollars and gotten everything money can buy. So it is time in this election that we turn the People's House back and that gavel back to its rightful owner, the American people.

#### PROTECTING FIRST AMENDMENT RIGHTS OF MILITARY CHAPLAINS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

Mr. JONES of North Carolina. Mr. Speaker, prior to the break I came on the floor and announced that we had sent a letter in October of this past year to the President of the United States signed by 76 Members of the House, 3 United States Senators asking the President of the United States to use his constitutional authority as Commander-in-Chief to guarantee the first amendment rights of our chaplains in the military, whether they be Muslim, Jewish or Christian, to pray in their faith and their tradition.

Tonight, I am on the floor to give an example of what is happening in our military. I can tell you, Mr. Speaker, in the 3 years that I have talked to chaplains from the Navy, from the Marine Corps, from the Army, Air Force, that there is a prohibited rule that they should not pray in the name of Jesus, if they happen to be of the Christian faith, outside of their church.

Give you two examples. Last year, I spoke to a Navy chaplain in Hawaii who had been asked to pray at a remembrance service for Marines killed in Afghanistan and Iraq. At the close of his prayer, he closed in the name of our Lord and Savior, Jesus Christ. About an hour later, he got a phone call from a Marine Major that asked him to please, in the future, outside of his church not to pray in the name of Jesus Christ.

He was so upset, Mr. Speaker, that he went to a Jewish rabbi who was a friend of his, and he asked the Jewish rabbi, are you offended when I pray in the name of my Lord and Savior, Jesus Christ? The Jewish rabbi said, absolutely not. This is your faith and your tradition, and you should pray as you see fit.

Mr. Speaker, 3 weeks ago, I spoke to a chaplain in Iraq. His name is Jonathan Stertzbach. He happens to be an independent Baptist. He is a chaplain, and he was asked by a commander of a unit to pray over the grave of a shoulder who professed to be a Christian who had been killed in battle. It so happens in the Army that this chaplain had to submit his prayer in writing to the senior chaplain. The senior chaplain, Mr. Speaker, struck through the words Jesus Christ. The young chaplain whose name is Jonathan Stertzbach, I talked to him by telephone, said, Congressman, I could not pray if I could not pray as I thought my Lord wanted me to pray. It so happens that the company commander, before he removed himself, asked him if he was going to be at the service and if he was going to pray. And he said, sir, I have asked to be removed because my prayer has been struck down. The Major told him, you go to the funeral. You are going to pray as you see fit.

Since that time, it so happens that a newspaper in America called Chaplain Stertzbach and he did comment about what happened, and so now he has been removed from his chapel in Iraq.

I have written to the Inspector General, General Stanley Green. I have asked him to look into this matter.

Mr. Speaker, I would be on the floor of the House tonight if this was a Jewish rabbi, if it was a Muslim cleric, and protect their rights to pray as they see fit. That is what America is all about, is the first amendment rights to pray, to speak as we see fit.

I hope that my colleagues in the House will join the 76 of us who have signed this letter and say to the President of the United States, protect the first amendment rights.

We are not talking about having altar calls. We are just talking about

in certain ceremonies and services that they pray as they think their faith and tradition asks them to pray.

Mr. Speaker, I will ask, as I close, God to please bless our men and women in uniform and ask God to please bless the families of our men and women in uniform and ask God to please bless America.

#### DARFUR RESOLUTION

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey (Mr. PALLONE) is recognized for 5 minutes.

Mr. PALLONE. Mr. Speaker, this evening I introduced a bipartisan resolution expressing the disapproval of the Arab League's decision to hold its 2006 summit in Khartoum, Sudan. The resolution also calls on the Arab League, the government of Sudan, the Sudanese rebels and the world community to do all they can to end acts of genocide in the Darfur region of Sudan.

Recently, the Arab League announced its decision to hold its annual summit in Khartoum. Doing so will only lend credibility to a country that is currently under sanction by the United States. The Sudanese government continues to allow acts of genocide to occur in the Darfur region and deliberately obstructs the African Union's ability to stabilize the region.

Mr. Speaker, the current situation in the Darfur region of Sudan is dire. The U.N. estimates that as many as 180,000 have died, many of starvation and disease, and up to 2 million have been displaced.

The Darfur conflict is an ongoing conflict in the Darfur region of western Sudan, mainly between the Janjaweed, a government-supported militia recruited from local Arab tribes, and the non-Arab rebels in the region. The Janjaweed has been implicated in a campaign of murder, rape and intimidation sponsored by the government of Sudan.

Mr. Speaker, I do not need to remind this House of the horrors that we have turned a blind eye to in the past. The U.S. still will not recognize the Ottoman Empire's genocide of over a million Armenians from 1914 to 1921.

It took us far too long to join the fight against the systematic state-sponsored persecution and genocide of the Jews of Europe during World War II by Nazi Germany. And of course our shameful disregard for the 937,000 Tutsis and moderate Hutus that died at the hands of organized bands of militias during the Rwandan genocide.

As the leader of the free world, we have a moral obligation to do all we can to stop genocide in all its forms. It was in 1998 when President Clinton said, and I quote, never again must we be shy in the face of evidence describing the failed U.S. response to the Rwandan genocide. Well, here we are, 8 years later, standing on the sidelines once again in the face of undisputable evidence.

So in light of the current situation, why would the Arab League decide to have their annual summit in Sudan? I understand that the site of the Arab League summit is determined by an alphabetical order rotation. However, genocide calls for more than business as usual, and that is the attitude that the Arab League is now using.

If there is one organization that has influence over the Sudanese government it is the Arab League. Member countries have a responsibility to rein in the Sudanese government and to do everything in their power to stop this genocide now.

I believe the Arab League's decision to hold this 2006 summit in Khartoum constitutes an economic and symbolic reward and could even encourage the government of Sudan to continue to allow acts of genocide and other mistreatment against the people of Darfur.

Mr. Speaker, the Arab League has a choice to make. Ignore a genocide and go forward with their planned summit or break the alphabetical tradition and send a message to Khartoum to do all it can to end the acts of genocide, to allow international peacekeepers to protect the innocent and to hold the Arab militia responsible for these acts accountable. This is an opportunity for the Arab League to lead. It is time for them to send the right message to the Sudanese government.

I would urge my colleagues to join my resolution. It is bipartisan, expressing disapproval of the Arab League's decision to hold its 2006 summit in Khartoum. It is time to send a strong message that the Sudanese government should be reprimanded, not rewarded for their support of genocide.

#### DORIS MILLER—TEXAS SAILOR

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. POE) is recognized for 5 minutes.

Mr. POE. Mr. Speaker, I have talked much on this House floor about our veterans, both those of today and those of the past. Tonight I mention another one of them.

Doris Miller was born in Waco, Texas, on October 12, 1919. He was the youngest of three sons born to Henrietta and Connery Miller. He was a good kid. He enjoyed playing with his brothers and was always helping around the house, especially in the kitchen. In school, Miller was a good student. He was also a fullback on the football team at A.J. Moore High School in Waco, Texas. They called him the raging bull because of his size. He was 5 foot 9, but he weighed over 200 pounds.

Growing up, Miller worked on his father's farm until he enlisted in the United States Navy at the age of 20 as a Mess Attendant, Third Class. He quickly advanced to Mess Attendant, Second Class and First Class, and subsequently he was promoted to Ship's Cook.