

having boards behind us saying we believe in accountability, we hate waste, but actually doing something about it.

This should be good for the private sector, too, of making sure that their employees and individuals that work with them and subcontractors that work with them on Federal contracts are accountable and that they make sure that they pay very close attention to what they are doing with the taxpayer dollars.

So, Mr. Speaker, with that, I look forward to coming to the floor tomorrow, talking about the victories of this week. I believe tomorrow will be our last day voting here this week, and I would like to just recap and also talk about what is coming up next week. The reason why we are going through this process is because not only has the leadership asked for inclusion of ideas, but to make sure that no one feels excluded of being a part of this process and having the opportunity to vote on legislation.

The bipartisan votes that I have mentioned earlier will continue to add on to that list, and soon I am pretty sure it will be in the high 30s and 40s because legislation that makes sense to the people back home are coming to the floor of the House of Representatives in a record number like it has never done before.

So I am happy that we are having these bipartisan votes. I am happy that we are working as though we were in the minority, hungry to provide leadership. I am glad that accountability is shining on to this floor and throughout the halls of Congress, and with that, Mr. Speaker, once again, it was an honor addressing the House.

#### REPUBLICAN STUDY COMMITTEE

The SPEAKER pro tempore (Mr. PERLMUTTER). Under the Speaker's announced policy of January 18, 2007, the gentlewoman from Tennessee (Mrs. BLACKBURN) is recognized for 60 minutes as the designee of the minority leader.

Mrs. BLACKBURN. Mr. Speaker, I appreciate the opportunity to come to the floor this evening and to talk about something that is of tremendous importance to the American people, and today, we have introduced an American Taxpayer Bill of Rights.

This is something that we have had talk. We have had a lot of conversation. We have heard from constituents around the country who have said, you know what, we do not like the size of government. We do not like how it has grown. We do not like how government seems to be out of control. We do not like how the Democrats always seem to support the government elitists. We know that we need to have somebody there fighting for the American taxpayer, fighting for the American family, so that when they sit down to work out their budget, when they sit down to look at the family finances, they can be assured that somebody is thinking

about them when they take the votes that are going to affect us, to affect the Federal Tax Code and to affect how the American family lives and works and hopes and dreams and plans, how they make their plans for college education, how they make their plans for small businesses, how they make their plans for building a nest egg and a retirement.

So we have the American Taxpayer Bill of Rights that was introduced today by the fiscally responsible Republican Study Committee, and this is something that we have brought on. Some of our colleagues are going to join us tonight and talk about this issue, talk about the legislation that we have brought forward, and that we will bring forward through the next several months and talk about the proposals and the principles that we have laid forth today.

Now, if my colleagues want to find out more about the American Taxpayer Bill of Rights, I would encourage them to go to the Web site which is house.gov/hensarling/rsc, and you can e-mail the Republican Study Committee at rsc@mail.house.gov. That is the way to stay in touch with us, and as we talk about the principles that are embodied in the taxpayer bill of rights, we want to hear not only from our colleagues that are here in the House but from our constituents all across America, from people who want to weigh in on making certain that this Nation stays focused on preserving freedom, on preserving free enterprise, that we stay focused on making certain that America is a prosperous Nation.

Now, our components, we have four simple principles that we have introduced into the American Taxpayer Bill of Rights, and I am certain, Mr. Speaker, that people that are listening to this say I think I have heard about a bill of rights in my State; I think I have heard this before. Many of our States have because many of our States know they need to be responsible with the taxpayers' money, and that is one of the first lessons.

The money that we have here in Congress is not government's money. It is not the money of the House of Representatives. It is the money of the taxpayers of this great Nation. They are the ones that have earned that money. They are the ones that have paid their taxes.

Most of my constituents in Tennessee will tell me regularly, Congress does not have a revenue problem; they have got lots of money and they are right. For the past 2 years, this government has brought in more tax revenue than ever in history. We have had more revenue come in. The problem is government has a spending problem. Government has such an appetite, it never gets enough of your money.

Now, my colleagues across the aisle like to talk about how there is all this waste and how there is all this fraud and how there is all this abuse, and you know what, they are right on that, be-

cause over the past 60 years there has been this huge, enormous bureaucracy that they have built. The bureaucracy of the Federal Government that exists in this town is pretty much a monument to the Democrats. They like it. They like bureaucracy.

They did not have control of this House for 2 days before they increased spending, and within 2 weeks they had increased taxes on the American middle class and American working families. Two days to increase the spending, so that they could feed this bureaucracy, so that they could grow this bureaucracy; and 2 weeks to increase taxes on the American middle class and the American family, men and women that are working and seeing their taxes go up. Last week, I think it was \$17.9 billion that they increased spending.

So their habits have not changed. They are going to continue to feed the bureaucracy, to see that bureaucracy waste money, to see that bureaucracy grow because that is the way they like it.

What we are going to do in the fiscally responsible Republican Study Committee is put the focus on the American family and on the American taxpayer and be certain that they know we are defending their rights.

One of those is to limit Federal spending to the growth of the American family budget. Now, this is a great idea that we have taken from many of our States.

In Tennessee when I was in the State Senate, when you look at our State Constitution, you cannot grow spending in that State more than the growth of the budget. You have got to be certain that you balance that out. So what we are saying is, if we have per capita income growth of 3 percent or 4 percent, then you cap your Federal growth spending at 3 percent or 4 percent. You cannot be growing it 8 or 9. You cannot keep up with that. There is no way to make those numbers work unless you go into deficit spending.

Our friends across the aisle love to rail about deficit spending. Well, how did we get there? They grew a government so big, with entitlements so wide, that every year they come here and it is always a little more and a little more. Let us spend a little bit more, and a little bit adds up to a lot, and a lot adds up to a deficit, and a deficit adds up to a debt.

So limit what the Federal Government is going to spend, get in behind some of these programs that have outlived their usefulness.

Every year we bring forward programs that have outlived their usefulness. Every year we talk about programs that need to be reduced. Every single year we talk about ways to find waste, fraud and abuse. It is time for this body to have the will and the energy to begin to reduce spending.

Mr. Speaker, for all the rhetoric that comes out from some of the liberal elites who want to pad and grow the

bureaucracy and some of those organizations that benefit from the bureaucracy, you do not hear them talking much about the Deficit Reduction Act that this House passed and was the budget for 2006. The Deficit Reduction Act included a 1 percent across-the-board reduction in discretionary spending.

□ 1945

Lo and behold, that yielded a \$40 billion savings. Well, now, those on the left wanted to cry, oh, \$40 billion is not enough. It is a mere drop in the bucket. It is not even a good start. Their solution was to go out and propose several hundred billion dollars' worth of spending amendments that would increase spending.

That is how they wanted to reduce it. Not reduce what we were spending, just maybe reposition some money and spend a little more.

So we want to be certain, the Republican Study Committee, with our fiscally responsible premises, let's limit it. Let's not let this Federal budget grow more than the family budget.

Another of our premises is to ensure that our Social Security remains secure. I think it is absolutely appalling that every year the Federal Government spends the surplus from Social Security, every single year. Every single year it goes into the general fund.

We have a plan we are going to bring forward, and we are going to see several different plans on this. Move it off budget, don't spend it, make certain that it is there for our seniors when they are ready to retire.

Commonsense tax reforms: We have a plan for sunsetting the Tax Code, and as we sunset that Tax Code on January 1 of 2011, let's begin now and have a debate. Do we want a flat tax? Do we want a fair tax? How do we want to reduce what the taxpayer spends? How do we want to reduce the tax burden?

You know, one of my colleagues was down here a little bit earlier and was talking about how difficult things are for working families, how difficult things are for moms and dads who are working and trying to make ends meet, and where they could go for help. You know the best place they could go for help? The best place to go for help is right at your kitchen table when you can look there at the papers in front of you and say, we have seen our taxes reduced by 15 percent, by 20 percent, by 25 percent.

There is no need for nearly 50 percent of everybody's income to end up going to taxes at the local, State and Federal level. It is time to roll that back. Give people first right of refusal on the money that they earn in their paycheck.

Our fourth premise is to make certain that we have a balanced budget amendment, another great idea that has come from our States. Many of our States have balanced budget amendments, many of our cities and county governments have balanced budget

amendments. You cannot go into deficit spending. The Federal Government needs to adopt that practice.

At this time, I would like to yield to the gentleman from Texas (Mr. HENSARLING), who is chairman of the Republican Study Committee, for his comments on the American Taxpayer Bill of Rights that was introduced today.

I yield to the gentleman from Texas.

Mr. HENSARLING. I certainly thank the gentlelady for yielding, and I especially thank her for her leadership. She was one of the prime architects of the Taxpayer Bill of Rights that was unveiled today in the United States Capitol. It is a very bold concept that we have, and that is that taxpayers, taxpayers ought to have rights that will be as respected and as revered as those that are enshrined in our United States Constitution.

Now, why is this so important? Just within the last 2 to 3 weeks, we have heard reports now from the Congressional Budget Office, the Office of Management and Budget, the Government Accountability Office, the Chairman of the Federal Reserve, the Secretary of the Treasury, every single person, or every single department that is in charge of either the monetary or fiscal policy of our government have all come to the same conclusion; and that is the number one challenge that we face, the number one fiscal challenge that we face in America is the out-of-control spending represented by what we call entitlement spending.

Now, our friends on the other side of the aisle, they don't want to do anything to help reform entitlement spending. They don't seem to want to work with us to find better, smarter, more accountable ways to deliver health care and to deliver retirement security at a more reasonable and affordable cost. So what that means is, there will be a tax increase, yet another tax increase on the American people.

Now, immediately, they have their sights on the tax relief that was passed in the last few years, the tax relief that has now created over 7.5 million new jobs in America; 7.5 million more people are working now because of the economic growth due to that tax relief. They want to do away with that.

We have the highest home ownership we have ever had in the history of America, home ownership, part and parcel of the American dream, and thanks to this tax relief, we have that. Household net worth is up. The unemployment rate is lower than it was in the average of the 1990s, the 1980s, the 1970s, and even the 1960s. All of this is due to tax relief.

But our friends on the other side of the aisle, they want to take it away. They would take the working poor and increase their taxes 50 percent. They would take away the 10 percent bracket, bring back the 15 percent bracket. They bring back the marriage penalty, the marriage penalty. Tomorrow, if

you fall in love, you get married, you pay higher taxes. The list goes on and on. Now, that is bad enough, but that is just what would happen immediately if we don't have a Taxpayer Bill of Rights.

More importantly, as time goes by, just to pay for the government we have today, the government programs which are on automatic pilot to grow exponentially, if I remember my 8th grade geometry, it's not growing like that, it's not growing like that, it's growing like that. These programs are growing exponentially. What is going to happen is, as time goes by, the children and grandchildren of our families, they will be facing a tax increase of almost double their present taxes.

Again, let me restate that, double taxes. The average American family today pays about \$20,000 a year combined in their Federal income taxes and their payroll taxes. People who are viewing this debate now, their children, their grandchildren, are going to be facing a crushing tax burden of almost \$40,000.

Again, don't take my word for it. Go to the Web site of the Office of Management and Budget. Go to the Web site of the Government Accountability Office.

The Comptroller General, I guess you would call him the "chief green eyeshade guy" for the Federal Government, our key actuary, has said something along the lines, and this is a paraphrase, that we stand on the verge of being the first generation, the first generation in American history to leave the next generation with a lower standard of living.

Mr. Speaker, my wife and I have a 5-year-old daughter and a 3-year-old son, I am not just going to sit idly by and allow that to happen, allow that to happen. We have to have a Taxpayer Bill of Rights today to save the taxpayers of the future from this crushing burden. Shame on us if we do nothing, if all we do is look to the next election and not the next generation.

That is why it was so important, particularly having the help of the gentlelady from Tennessee in helping craft this Taxpayer Bill of Rights, four very fundamental principles that are so important to the future of this country.

Number one, and probably the most important principle, every taxpayer ought to have the right to have their Federal Government not grow faster than their ability to pay for it. What a radical concept to think that if your family budget grows 3 or 4 percent, why should the Federal budget grow 7, 8 or 9 percent?

Ultimately, we cannot sustain that growth rate, because every time, every time we balloon the Federal budget, we are putting the family budget in a vice. That means there are families all over the Fifth District of Texas, that I have the honor of representing in the hallowed halls of Congress, some family in the Fifth District of Texas, now they are not going to be able to send a kid

to college because there is a plan, they don't have any rights as taxpayers, and their taxes are going to get increased 50 to 100 percent.

Some family in the Fifth District of Texas will not be able to enjoy their version of the American dream, express their entrepreneurial spirit and start their first small business. Some family in the Fifth District of Texas, they are not going to be able to get the proper long-term care for an aged parent, all because Uncle Sam will take more taxes, more and more taxes, just to pay for the programs we have today.

So we believe that every taxpayer ought to have the right to have their Federal Government not grow beyond their ability to pay for it. The Federal budget should not be growing faster than the family budget.

Second of all, we know how important Social Security is to our seniors. Not only am I a father, I am very happy that I have parents who have Social Security. It is part of their income. It is a very important program.

But every taxpayer who pays into Social Security ought to have the right to know that their Social Security taxes will be used only for Social Security. We know if we don't reform that program, if we don't take it away from big spending liberals in Congress, they are just going to blow it on something else. That is not right.

Every taxpayer should have the right, should have the fundamental right, who pays into Social Security, to have that money go to Social Security.

Third, the Tax Code is wrong. It is unfair, it is complex, it is unconscionable. It ought to be pulled out by its roots and thrown away. Every taxpayer should have the right to a fair and simple Tax Code, one that they can understand, one that they don't have to employ an army of lawyers and accountants to explain to them, a Tax Code where, if you call the IRS, you shouldn't get five different answers just because you talk to five different people about a problem.

They ought to have a right to a Tax Code that, due to its complexity, doesn't send jobs overseas.

It is time to sunset the Tax Code. We want to sunset the Tax Code in 3 years and force this body to replace it with something that will be fair, something that will be simple.

Winston Churchill once said that Americans will usually do the right thing once they have exhausted every other possibility. It is time to exhaust the other possibilities and help force this Congress to do the right thing and scrap the Code.

Fourth, the fourth right of the conservative movement in the House, the Republican Study Committee, we believe that every taxpayer ought to have the right to have their Federal Government balance the budget. Families all across America have to balance their budget. Why doesn't the Federal Government balance theirs and balance it without raising their taxes?

Of course, we can balance the budget if we double their taxes, if we take away their hopes to send a kid to college, if we take away their hopes to start a small business, if we take away their hopes of providing long-term care for an aged parent. Sure, that is one way of balancing the budget, but there is another way. It is for Members of Congress to actually do the hard labor of prioritizing all the Federal expenditures and getting there and reforming ancient programs that are no longer fulfilling their mission, or maybe they already have. Maybe they have already achieved success.

It wasn't too long ago that I figured out that we were still paying for Radio Free Europe. I don't know how many people who are listening to the proceedings this evening remember Radio Free Europe; it served a very vital role in helping win the Cold War. But if I remember my history properly, the Berlin Wall came down in 1989. We should have given everybody at Radio Free Europe a great party, given them a great bonus check and used that money to help shore up Social Security.

President Ronald Reagan once said the closest thing to eternal life on Earth is a Federal program. So we have to decide, what is the priority around here? We need to balance the budget.

The easiest thing Members of Congress do is, they say "yes" to some constituency today, and then they just go ahead and send the bills to a future generation. Just by leaving government on automatic pilot they are sending bills to future generations, because we know again, if the Democrats on the other side of the aisle will not work with us to reform out-of-control, runaway entitlement spending, again, our children and grandchildren are going to face a doubling of their taxes. That is unconscionable, absolutely unconscionable.

So we, the conservatives within the House of Representatives, represented by the Republican Study Committee, believe that taxpayers deserve four fundamental rights: a right to have a government grow no faster than their ability to pay for it; they should have the right that every single penny of their Social Security tax dollars goes to Social Security; they ought to have the right to a fair and simple Tax Code; and they should have the right to have the Federal Government balance the budget so that they don't end up paying half of their tax burden for previous generations.

So I am very happy that 100-plus members of the Republican Study Committee have come together to embrace this Taxpayer Bill of Rights. It is a very exciting concept, and one, Mr. Speaker, that legislation will be introduced in the weeks and months to come, that we will be talking about from coast to coast, north to south, east to west, that we believe will capture the imagination of the American people so that finally some amount of

fairness and some amount of rationality can come in, because if we say "yes" to everybody who walks in our office today with their hand out, we end up saying "no" to our children's future.

□ 2000

And, again, I don't want to be a part of the first generation in America to leave the next generation a lower standard of living. That is not the American way. That is not the American dream. There is a better way, and it is called the Taxpayer Bill of Rights.

And with that I would be happy to yield back to the gentlelady.

Mrs. BLACKBURN. I thank the gentleman from Texas for his leadership on the issue. The American people have just so clearly said we are tired of this wasteful spending. We are tired of taxes that continue to go up. We are tired of watching wastefulness in bureaucracies that don't respond to you when you need them, when you have a problem.

And we have heard from so many people today who have said, we are so excited somebody has grabbed this problem and is looking for solutions, because that is what the American people want is for this body to come together to grab hold of problems and to work for solutions, work those problems through to solution, so that we make certain that our children and our grandchildren are going to have a better future, so that we know that we are going to leave things in better shape than we found them. That is good stewardship.

And continuing to feed this bureaucracy that started with the New Deal, that started with the great society, programs that have piled on and piled on and piled on; people that are afraid to say no to every special interest group that comes in this town.

It is time for things to change. The Republican Study Committee has unveiled their Taxpayer Bill of Rights; [house.gov/hensarling/rsc](http://house.gov/hensarling/rsc). Or e-mail the Republican Study Committee, [rsc@mail.house.gov](mailto:rsc@mail.house.gov), and give us your comments and your feedback and participate with us as we look at ways to make certain that we take less from the American worker, we take less from the American family, we reduce those taxes, and we leave that money there with you, without ever taking it away, leaving it for you so that your pay check is bigger, so that you have got money left over at the end of the month, instead of having too much month left over at the end of the money. That is the way we need to be doing it, leaving the money with the taxpayer.

At this time I would like to yield to the gentleman from Georgia, Dr. GINGREY, who has been such a leader on fiscal issues and on the tax reform issues, and seek his comments on the Taxpayer Bill of Rights.

Mr. GINGREY. Mr. Speaker, I really thank the gentlelady for yielding. And

I am sitting here chuckling a little bit here at that comment, too much month left over at the end of the money. If that doesn't cut to the chase, I don't know what does. And certainly I want to compliment my colleagues from the 108th Congress.

Mrs. BLACKBURN. If the gentleman would yield.

Mr. GINGREY. Of course I will yield.

Mrs. BLACKBURN. I have a constituent who uses that phrase all the time, you know, about having too much month at the end of the money, and would like to have a little bit of money at the end of the month.

And today, during our press conference, as we announced this, one of our colleagues was quoting one of his constituents named Hoss. Another of our colleagues got up and quoted the philosopher, Voltaire.

And where I come from in Tennessee, we generally quote country music. And when we talk about this Tax Code, I generally think of the great James Dean Hicks song sung by Randy Travis, "When You're In a Hole, Stop Digging."

And that is what the American people and what a lot of our constituents are saying. We have dug such a hole with this 17,000 pages of Tax Code, and it is taking too much away, and there is not enough to cover the expenses every single month. So we are kind of looking at the IRS and saying, maybe we will bury these tax books.

And I yield back to the gentleman.

Mr. GINGREY. And I thank the gentlewoman; and absolutely right on target. I also share her love of country music as well.

But when we did that press conference today, Mr. Speaker, with our Communications Chair of the Republican Study Committee, our chairman, the distinguished gentleman from Texas (Mr. HENSARLING) and JOHN CAMPBELL, the gentleman from California, who chairs our Subcommittee on the Budget and Spending Task Force and many other of the members of the Republican Study Committee and talked about this four point Taxpayer Bill of Rights. Everything has got an acronym. You could call that TABOR, I guess, TABOR. But the gentleman from Texas who just preceded me outlined those 4 points. I don't need to go back into that.

But clearly, the Taxpayer Bill of Rights is just as important, as one of the Hosses from the State of Georgia, our dear esteemed colleague, Charlie Norwood introduced a bill a number of years ago, the Patient Bill of Rights. I love that. The Patient Bill of Rights. I wasn't a Member at the time. It inspired me to become a Member, because he was concerned about the physical well-being when the excesses of the managed care industry, if you will, were really causing people a hard row to hoe to get to their doctor of choice. And Charlie Norwood, Dr. Charlie, had that Patient Bill of Rights because he was concerned about the physical well-

being of America. And what we are talking about now is the fiscal well-being in this Taxpayer Bill of Rights, equally as important.

And again, I am proud to be supportive of my colleagues in the Republican Study Committee. I hope that we can have the Blue Dog Democrats embrace this TABOR, Taxpayer Bill of Rights.

I will tell you this, Mr. Speaker. This is the season of Lent. It is the season when Christians reflect on their spiritual life, and they think about repentance and doing things better and being better toward their fellow man and making sacrifices.

And I will tell you, I have thought about that during this Lenten season; we are midway at this point, of my political life and what changes I, as a Member, can make, representing those 650,000 constituents in the 11th District, Northwest Georgia, what can I do better for them?

Have I lost my way a little bit?

I want to say this, Mr. Speaker. And these are my two good friends that are on the floor with me. They have not lost their way. And they have been an inspiration to me from day one, back in 2003, when we were sworn in, in regard to their total commitment to fiscal responsibility and taking that leadership role.

I have been maybe, from time to time a little bit squishy. Some of those people that come in, you know, it is easy, everybody needs a little bit more. Just what is going to make you happy? Well, just a little bit more spending from the Federal Government.

But I am recommitting myself during this Lenten season, both spiritually and politically, because what has really happened, Mr. Speaker, and I think my acting Legislative Director said this to me as we were chatting earlier this evening. He said, you know, Congressman, what has happened here is the Federal Government has become this giant riding lawnmower, this giant riding lawnmower, when the Founding Fathers really intended it to be a weedeater, and that is exactly what has happened. We need to go back and with this Taxpayer Bill of Rights, go back to the days when the Federal Government was a weedeater, and we can do it. And I commend my colleagues, and I appreciate the opportunity to share those thoughts with my colleagues tonight.

And I yield back.

Mrs. BLACKBURN. I thank the gentleman from Georgia. I was interested in some comments the gentleman from Georgia made earlier today as we look at sunsetting the Tax Code. And I appreciated his perspective on the conversation we should have with the American people about sunsetting the Tax Code, and then, what kind of tax we go to, and what a great and vigorous debate that that can be. We have got some wonderful options to choose from. And there are those that want to reduce the limits. There are those that

want to get rid of some of these 17,000 pages of deductions and credits and special preferences and incentives, and they want it to be simple and easily understood. And I appreciated that.

There are those, and the gentleman from Georgia mentioned that, another of our colleagues, who supports the fair tax, and having just the national sales tax, and how important that would be to allow a debate on that. How wonderful for the American people if both sides would come together, if they would join the fiscally responsible Republican Study Committee and say, we are going to have this debate. We are going to get rid of this Tax Code. We are going to set about on the path so that our children and our grandchildren will say, they thought about me. They put in place a tax code that I can do my taxes myself. I can focus on building a business. I will have more money in my checking account, in my savings account, in my business, building that nest egg. They will leave that money with the person that earns it, rather than sending it to a bureaucracy to waste on frivolous desires. And I appreciate the comments the gentleman from Georgia made on that issue.

At this time, I would like to recognize the gentleman from Iowa (Mr. KING), who has worked diligently on the issue of tax reform since he came to this body.

And Mr. Speaker, it is a point of personal pride for me that our freshman class that was sworn in in 2003, everyone that is here in the 108th Congress, all the Members speaking tonight were a part of that class.

And I yield to the gentleman from Iowa (Mr. KING).

Mr. KING of Iowa. I thank the gentlelady from Tennessee and especially all the work that you do and the way that you helped direct this communications together so that it is a consistent message. And it is a privilege to serve with you. And there is a certain bond that comes in. When you come into this Congress together, you go through these wars together, and you fight the battles together and stand up for Americans and for the Constitution together. And those are bonds that make us stronger and make us better and more unified. And when we see things happen that are breaking down the opportunity for a better American destiny, that is when we rally and come together for the things that are right.

And so with the discussion that has been going on here, that has to do with the responsibility of funding and being able to put together a real fundamental tax reform and the reference to the fair tax, I need to stand and say that that is something that I came to a conclusion that I was supportive of that concept some time in about 1980. In fact, I know it was 1980 because it was the IRS that audited me one too many times in a row and the audit was for 1979. And as I sat there and my business was immobilized for 4 days while I pulled pieces

out of the filing cabinet, finally we got that resolved. And then I went back out and climbed in the seat of a bulldozer and I began to think, why are those people in my kitchen? Why are they looking through everything, all my records that I have had for the last several years? Who do they think they are making Monday morning quarterback decisions on decisions I had to make on the fly while I was trying to make a living? And wouldn't it be wonderful if we could live without the Internal Revenue Service.

And so I started with that principle, quickly got to the principle of, as Ronald Reagan said, what we tax we get less of. What you subsidize, you get more of. What we tax we get less of.

And so the Federal Government, in its "infinite wisdom," and I do put that in quotes, has the first lien and taxation on all productivity in America. Well, I want to take that first lien off of all productivity. I want to untax all productivity. I want to untax the poor. I want to put the tax on consumption, not production. And if we do that, we will see this Nation's economy blossom and grow dramatically. People will get back their freedom. Little Johnny, that puts up his baseball cards, or Sally, that buys her Barbie doll clothes, will have to dig a couple of dimes out for Uncle Sam. And when they see that, transaction after transaction, that generation of Americans will understand how expensive the Federal Government really is, and some of those little Johnnys and Sallys will come to this Congress and stand here on this floor like we are tonight, and they are going to say, boy, you know, I kind of like my freedom, and I am really not that happy with more government security, and we will have a Nation of responsible people that will be singing their voices here on the floor of Congress and shrinking the responsibilities that Congress has taken on, and expanding personal responsibility.

Mr. Speaker, I would also like to address this issue of this bill that we expect is coming to the floor next week, and the bill that would have in it the supplemental appropriations for our armed services, and all the bells and whistles and the Christmas tree that the people on the inside of the door could possibly hang on there to the tune of, we are at least hearing \$20 billion in other wants that some people want to have that they want to bring to this floor when we need to make sure that we fund our military in a responsible fashion.

□ 2015

And we haven't seen a lot of those details. They aren't going to come to us in time to actually debate them and analyze them very well, but they have been leaked to the press.

So I would like to make a point here, a point, Mr. Speaker, for the American people to understand. We all come down here on this floor every new Con-

gress, this 110th Congress. And I bring my Bible to the floor and I swear on my Bible, not the Koran, but the Bible, and I swear to uphold the Constitution of the United States.

Well, I happen to have one here, I carry it in my jacket pocket every day. And the people who are behind the scenes that are drafting the supplemental bill that needs to take care of our military and adding the billions of dollars onto that need to go back and check this Constitution in a couple of places. They swore the same oath. And here are our constitutional responsibilities as a Congress. This comes from article I, section 8.

We have the responsibility and the constitutional authority to declare war; to raise and support armies, to provide and maintain a navy, by implication, and an air force; and to make rules for the government and regulation of the land and naval forces.

And we also have to recognize that in the Constitution the President shall be commander in chief of the Army and Navy of the United States, and of the militia of the several States when called into actual service of the United States. That is our constitutional obligation, Mr. Speaker. And we have all taken the same oath.

And we will have another profound constitutional debate here on the floor of this Congress. And I will submit that there has not been a court test or a court challenge to the standards that I am going to ask this Congress to be held to, and that is, this constitutional standard, this standard of we declare war, we fund the military and we hand the authority of commanding this military over to the commander in chief because it is a constitutional right that he has and a constitutional obligation that we have to support and trust him as he makes those decisions, those life and death decisions; and I mean life-and-death decisions for armed services personnel, also life-and-death decisions for American civilians, for civilians around the world.

The life-and-death decisions for the life of this Nation hang in the balance. And we think that we have 435 generals here in the House of Representatives, and 100 generals over there in the Senate, and somehow that committee of 535 can come to a consensus and we can figure out how to fight a war which requires intelligence, secrecy, knowledge, decisionmaking, the element of surprise, the list could go on and on and on, all the things we could give up if we think we can micromanage a debate from here.

It is a political debate on this floor, Mr. Speaker; it is not an analytical debate. It needs to become a constitutional debate. I am going to stand with the Constitution. I am going to stand with my Oval Office. I am going to stand with the commander in chief, whether he is a Democrat or Republican, and maintain my constitutional responsibility here and keep my oath, which I swore on my family Bible here

on the floor of the United States Congress.

I would be happy to yield back to the lady from Tennessee, and I thank you.

Mrs. BLACKBURN. I thank the gentleman from Iowa so much.

And I am so pleased that he mentioned the supplemental budget that will come before us. I noticed today in an article I was reading that it would include \$16 million for new House office space. That is not an emergency priority, it is not a war priority, that is something that should be disclosed in the regular budget. And I find it so curious that we are having this type spending find its way into our budget. And Mr. Speaker, that is unfortunate that the American people are having the wool pulled over their eyes, if you will, are being afflicted with this type of budgeting process where there is going to be all sorts of additional domestic spending that goes into something that is to fund our troops and to meet the needs of the men and women in the field.

As I close this tonight, I want to go back to talking a little bit about how we limit the Federal spending, how we limit the growth in the Federal Government. And as we have worked on preparing this American Taxpayer Bill of Rights and as we have looked at the items that go into this, as we look at how to grab hold of this situation and this problem and solve it and move the solution to the floor of this House, as a way to be certain that we keep the emphasis on freedom and prosperity for the American people, we had a comment that was made. And it was that the Federal budget should not tell the story of the government, the Federal budget should tell the story of the American people.

And, Mr. Speaker, I think that that is a very appropriate way for us to consider this budget document and what the budget should look like and what the Federal spending should look like. Because truly if we are listening to our constituents, if we are making certain that we meet our priorities of leaving money with those who earn it, balancing the budget, making certain that the money we earn that has been set aside for our retirement and Social Security is there for Social Security and is not spent on frivolous needs, frivolous wants of the government, then we can say, yes, indeed, the budget document, Federal spending, should tell the story of the American people and their priorities.

And, Mr. Speaker, I think if you were to ask any of our constituents, what are those priorities, what should government do? They will tell you, defend our Nation; keep us free; make certain that we are secure; keep the emphasis on our families; keep the emphasis on our communities; make certain that we are safe, that we are free, that we have the opportunity to seek the American Dream. And as many of us would say, keep that focus on faith, family, freedom, hope and opportunity.

That is what we should do as we keep our focus on the American Taxpayer Bill of Rights.

We have been joined by the gentleman from California (Mr. CAMPBELL), who chairs our Budget Committee. And I am going to ask him to provide our closing remarks as we finish our debate this evening on the Taxpayer Bill of Rights, and at this time I yield to the gentleman from California.

Mr. CAMPBELL. I thank the lady from Tennessee, Mrs. BLACKBURN, for yielding and all of your great, great hard work on this and all kinds of other issues on behalf of the taxpayers, because that is what this is about, Mr. Speaker, this is about the taxpayers, American Taxpayers Bill of Rights. It is about American taxpayers having in law rights that they should have by right.

You know, Congressman RYAN from Wisconsin today said, and I am going to paraphrase some of what he said, that Congress should have constraints so that the people can have more freedom.

If you look at what has happened here, in 34 out of the last 38 years, this Congress has spent more money than it took in. It ran a deficit 34 out of the last 38 years. This year will be another one. That will be 35 out of 39 years. Clearly something is structurally wrong.

What the American Taxpayers' Bill of Rights will do is put some structure and make this structurally right. Let's just run through one more time what those four rights are that are going to restore fiscal responsibility here in Washington, the fiscal responsibility that the people watching at home already have.

First of all, you have the right to know that your government will not spend money faster than your ability to pay for it. What does that mean? Well, Mr. Speaker, that means that if taxpayers' incomes go up by 3 percent in a given year and the government's spending goes up by 7, you won't be able to pay for it. If you get a 3 percent raise and the government spends 7 percent more money, the only thing they can do is increase taxes so much that they take 100 percent of that raise and then some. So the government gets to spend more while you hardworking taxpayers at home actually have less money to spend.

That is unsustainable. That can't continue. And so we propose that there be a limit on the spending of government, that from year to year it can't increase spending faster than your income increases.

Second, you have the right to know when you pay taxes for Social Security that they are used for Social Security. That doesn't seem like that strange a concept. Your Social Security taxes are supposed to go to Social Security. When you pay for a driver's license at the DMV, that is supposed to go to provide your driver's license. When you pay a fee on a boat or something, that

is supposed to go for boating. It makes sense that when you pay a tax for something it goes for that. But that isn't what has been happening with Social Security. Those taxes have been lumped in with everything else and used for whatever, and that is just wrong. So it should be used only for Social Security.

Third, you have the right to a Tax Code that you can understand and that is fair and that is simple. Now, I am actually a CPA, Mr. Speaker, and I have a Master's in taxation. I used to prepare tax returns for a living, that is because it is not an easy thing to do, but it should be. So what we have proposed is that the Tax Code, the current labyrinth, this Byzantine Tax Code that we have, these sunset; that means it ends, it quits, we repeal it as of January 3, 2011. That would give us 4 years, Mr. Speaker, if you include this year, in which to come up with an alternative, an alternative that is fair and simple and understandable.

You know, taxes are supposed to raise the necessary revenue to fund the government's necessary operations with the least interference with commerce. I think you could argue that the Tax Code that we have today raises more revenue than what the government needs to do, what the government should do—not what it is doing, but what it should do—but it does it with a tremendous interference with commerce. So we would propose to sunset the Tax Code.

And the fourth right in the American Taxpayers' Bill of Rights is the right to have a government that balances its budget the way that people at home balance their budgets every year.

Now, as I started out in this comment, 34 of the last 38 years, this government has been unable to balance its books. Can you imagine if people at home, average American taxpayers, went 34 out of 38 years spending more money than you had, spending more money than your income? You wouldn't have lasted very long, and the government shouldn't have lasted very long either. So we propose a constitutional amendment to balance the budget and to provide that you can't raise taxes without a two-thirds vote of this body and of the Senate.

Now, a lot of people out here talk balanced budgets. I bet if you asked the 435 Members of Congress if they were in favor of a balanced budget, that 435 people would say, "yes," they are. Well, that is great because we have had statutory balanced budgets, we have this scheme today that the majority party has put, called PAYGO, which is a complete sham, but it is supposed to be an argument that it is somehow a balanced budget. Well, you know what? If we really want a balanced budget, a constitutional amendment requiring a balanced budget will absolutely do it.

So now let's ask those 435 Members of this body, okay, you say you want a balanced budget. Well, then you ought to support a constitutional amendment

to do it because that is the way it will really get done.

Four rights, four simple rights in the American Taxpayers' Bill of Rights that, put together and enacted into law and the Constitution, will put the constraints around Congress to keep spending under control so that the freedom of the taxpayers is enhanced.

I yield back to the lady from Tennessee.

Mrs. BLACKBURN. I thank the gentleman from California and for his work in chairing our Budget Committee in the Republican Study Committee. And again, house.gov/Hensarling/rsc. E-mail us at rsc@mail.house.gov.

And it looks like the final word we can slip in here is the gentleman from New Jersey (Mr. GARRETT), who is a member of the Budget Committee and continues to work on fiscal issues for the betterment of this great Nation and of our American families.

I yield to the gentleman.

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Mr. GARRETT of New Jersey. Mr. Speaker, I appreciate that, and I will leave the final word to the gentlewoman.

I just wanted to come to the floor to commend your work here today and the press conference that we had earlier today and the work of the RSC on this matter.

As was indicated earlier, the soothsayer said to Julius Caesar "Beware the Ides of March." And that is exactly where we are right now, the center of March. A time of doom, a bad omen in many ways. And it is a bad omen for many Americans because many Americans across this country right now are sitting at their kitchen tables or their dining room tables getting all their paperwork together to do their taxes. Actually, I don't know how many Americans still do their own taxes. Many people actually pay now to send it out to some of these accountants out there, that you were referencing before, to do them, because it has gotten just so complicated. It has gotten just so incomprehensible.

Earlier today we saw the little stacks of books of the regulations and the Code that is made up of the incomprehensible regulations. And that is why Americans can't understand the entire Code. And for that matter, and I raised this question earlier, I think it would be interesting if someone did a survey of all the Members of the Congress and the Senate, 535 Members of the House and Senate. These are the people who actually made that Tax Code. How many of them actually do their own taxes anymore? I don't do it anymore because, quite honestly, I find it incomprehensible, as well, and I send it off to an expert.

The initiative that we are all pushing here tonight is to say that it has gone far too long to have an incomprehensible Tax Code. We can't be sure that we are paying a fair amount if we don't

know what we are filling out. So what we are doing here is not only citing the problem, but setting the road to recovery of that problem as well by coming up with a comprehensible system of paying our taxes.

While that is incomprehensible, how you fill out your taxes, what is not incomprehensible is the fact that we have been paying and spending far too much in the Federal Government for far too long. The American family realizes that they have to live within their means, that they have only so much of a paycheck each week and they have to make sure that that goes as far as their expenses, and they can't spend any more than that.

The Federal Government, as we know, does that every day, spends far more than they take in. That is what the American public doesn't understand. If the American public has to live within their means, why doesn't the Federal Government have to do so? The initiative that we are talking about here would say, balance our budget, be just like American families at home, and live within our means.

The final point is this: We have talked in the past, also on this floor, with regard to ethics, and I may be wrong but I think it was in an article in The Washington Post that said, why are we exceeding our spending and why do we have these ethical problems on K Street and the like? And one of the reasons they said, and this references the point that the gentleman from Iowa said before, is because we exceed our constitutional authority, as Mr. KING was pointing out; that we spend in areas that the Constitution never permitted us to do in the first place.

The Washington Post article made the same reference. If we live within our means, live within the constitutional boundaries, we would meet the objectives of the American family.

I see by the clock on the wall we are coming to the end of the time. And I appreciate the gentlewoman's work in this area.

Mrs. BLACKBURN. Mr. Speaker, I thank the gentleman from New Jersey and I thank all of my colleagues for joining me.

The American Taxpayer Bill of Rights, this is something we are pushing forward to the forefront. Over the past 60 years an enormous bureaucracy has been built. Our Democrat friends continue to want to feed that bureaucracy. We say, it is time for the spending, it is time for the increased taxing, to stop. They had power for 2 days when they raised your spending. They had power for 2 weeks when they raised your taxes. The American taxpayer deserves a break.

House.gov/hensarling/rsc, the fiscally responsible Republican Study Committee has proposed the American Taxpayer Bill of Rights.

#### OVERSIGHT AND ACCOUNTABILITY IN GOVERNMENT

The SPEAKER pro tempore (Mr. PERLMUTTER). Under the Speaker's announced policy of January 18, 2007, the gentlewoman from Ohio (Ms. SUTTON) is recognized for 60 minutes.

Ms. SUTTON. Mr. Speaker, it is my honor to be here today with some of the other Members who were newly elected just a few months ago. And, boy, it was a few months ago, but we have been making strides. And we are here to report to the American people the steps that we have taken to increase the oversight and accountability of this government.

I am sure that, like many of my colleagues who were elected, one of the reasons I am here, I came to Congress to clean up the culture of corruption that had so flourished under the Republican leadership in previous Congresses. And to that end, on the very first day that I was here, it was my honor to proudly cast a vote to end an era of corruption in this Capitol and to begin to change the way this Congress is doing business. To make it such that this Congress begins to enact policies that benefit the American people rather than just the special interests and the privileged few.

We took aim at the corruption and the abuses because it was a necessary prerequisite to creating policies that benefit all Americans. And people were tired. People were tired back in Ohio.

I have the privilege to represent people who are the salt of the Earth. But we saw both at the State level and the Federal level scandal after scandal. Scandals of public officials being bought off by special interests, public officials abusing power, and Republican leadership and officials neglecting to provide oversight.

Democrats, in the very first hours of this new Congress, they severed the links between those who would buy influence on Capitol Hill and those who would, unfortunately, willingly sell it and create and facilitate this culture of corruption that the American people have had to suffer under. We acted to clean up that corruption that eroded the public trust and resulted in far too many policies, as I said, that just benefited the few at the expense of the many.

We have begun and we have continued to restore oversight and accountability since that first day in our government through hearings and greater transparency, through initiatives that we have enacted and we continue to enact. And this strong congressional oversight in the 110th Congress has dramatically reversed years of neglect of the constitutional role of the Congress in providing oversight of Federal activities.

The American people have had enough. They have suffered enough from the lack of oversight. And I am so happy to be here with my new colleagues in this role to clean it up.

Just to name a couple of things, and then I am going to pass it off to some

of my freshmen colleagues, but if we just go through a list and you can pick up on any of these subjects because, sadly, there are so many areas where the past Congress had been delinquent, and we have already had to move to act.

The war in Iraq, between the House and the Senate since we took the leadership in this body, since we became the majority under the leadership of Speaker NANCY PELOSI, there have been more than 97 oversight hearings that have looked into the conduct of the Iraq War. And certainly that was something that the American people made loud and clear, when they elected this new majority, that they desired.

And, sadly, in the wake of revelations of inadequate care and conditions for wounded soldiers at Walter Reed Army Medical Center, both the House and the Senate have launched investigations and hearings into those matters.

We are also looking at the political ramifications of actions taken with U.S. attorneys and the linkage of improper phone calls from Republican Members of Congress and senior staff that forced resignations of those U.S. attorneys.

The Hurricane Katrina response, we heard a lot right after the hurricane, after we saw the tragedy, not just the natural tragedy, but the tragedy in the lack of response of this government; and we heard a lot about how we were going to take that seriously from the last Congress. And now, because they didn't do that, we have been called upon and we have answered and House committees are looking into the housing and health care crisis that persists after that bungled response to the gulf coast disaster.

And we are also looking at and addressing the many aspects of the climate crisis and our dependence on non-renewable fuels from foreign sources. Investigations, hearings, initiatives that are long overdue. And, of course, there are many, many upcoming hearings.

And at this point what I would like to do is, I would like to yield to my friend from Minnesota, Representative ELLISON, to hear what you think about some of these things that we have been doing in this new Congress.

Mr. ELLISON. Congresswoman SUTTON, it is a great honor to be here with you tonight together with our other colleagues in the freshman class who will be speaking in just a moment because I think it is important that the American people know that the freshman members of the Democratic Caucus came to this Congress, not to occupy space, not to warm a seat, but to create positive change for the American people, to project a vision, a vision of inclusion, of a generosity of fairness, a vision that says that this economy should be one where everybody can be successful.

This government should be one where everyone has access, not just lobbyists