

Mr. Reyes appears to have met representatives of many governments. According to one e-mail, he met Gustavo Larrea, Mr. Correa's security minister last month. Mr. Larrea is alleged to have proposed a formal meeting in Quito to discuss securing the border and negotiating the release of some of the FARC's 700-odd hostages. Mr. Larrea said that Colombian officials knew of his meeting, which was purely to talk about the hostages.

Ecuadorian officials having swapped complaints with their Colombian counterparts about their mutual inability to prevent the FARC from crossing the border. Ecuador claims to spend \$160m a year containing the spillover. It is also angry about Colombia spraying coca fields on the border with weed-killer, which it says drifts south on to other crops.

Nevertheless, Ecuador has given some help to Colombia. Mr. Correa claimed that last year his forces dismantled 47 FARC camps inside Ecuador and on three occasions carried out joint operations with Colombian troops. American surveillance aircraft still patrol over Colombia from an air base in Ecuador, although Mr. Correa has promised not to renew the lease for this when it expires in 2009.

By contrast, Mr. Chavez has recently been unambiguous in his support for the FARC. He fell out with Mr. Uribe last year over his attempt to act as a mediator for the hostages. Since then he has cast aside his previous stance as an honest broker seeking a peaceful solution to Colombia's internal conflict. When the FARC turned over two hostages to him in January, Mr. Chavez hailed the guerrillas as a "true army" whose status as belligerents should be recognised. No other government in the region, not even Cuba's, echoed this call. On "ALO PRESIDENTE" Mr. Chavez held a minute's silence in honor of Mr. Reyes, whom he said he had met three times over the years. He declared that Colombia needed to be "liberated" from its "subservience" to the United States.

Another document allegedly on Mr. Reyes's computer showed that Mr. Chavez paid (or planned to pay) the FARC \$300m. An (unrelated) e-mail to Mr. Reyes suggested that the FARC were trying to obtain uranium for a "dirty bomb". All this prompted some far-fetched exchanges. Mr. Uribe said that he would denounce Mr. Chavez for "financing genocide"; in return, Venezuela accused Colombia's police chief, who revealed the contents of Mr. Reyes's laptop, of being a "drug trafficker".

"This is \* \* \* a microphone war," said General Raul Salazar, a former defense minister. Like many other Venezuelans, he doubts that it will become a real one. That is not least because many army officers do not want war with Colombia and find Mr. Chavez's actions an "embarrassment", said another former defense minister, General Raul Baduel, who is now a prominent opponent of the president.

So what is Mr. Chavez's game? One possible answer is his obsessive search for an external enemy to shore up his waning popularity at home. In December, his political blueprint for a socialist Venezuela, with indefinite presidential re-election, was defeated in a referendum. This came only a year after he won a second six-year term with 63 percent of the vote, and was the first time he had lost a national vote.

In November Venezuelans are due to vote for mayors and state governors. They are increasingly discontented about crime, an inflation rate that has surged to 25 percent and shortages of basic goods, including food and cooking gas. Because of Mr. Chavez's mismanagement of agriculture, Venezuela imports much of its food from Colombia. Any

lasting interruption of trade would hurt both countries. Reputable pollsters say that Mr. Chavez's popularity has fallen well below 50 percent. Visible faction fights have broken out in his newly formed Unified Socialist Party of Venezuela.

Picking a fight with Colombia and supporting the FARC are unlikely to win him friends. One poll, by Hinterlaces, showed 89 percent opposed to a war and 87 percent opposed to the FARC. So the reason for his military mobilization may be to deter Colombia from moving against the FARC camps in Venezuela where some Colombian officials believe that Mr. Marulanda is based. A more worrying, though improbable, hypothesis is that Mr. Chavez, a former army officer, is throwing off all pretence at being a civilian democrat and, fearing that he may not remain in power for long, wants to launch an assault on what he sees as American imperialism and its regional stooge, Mr. Uribe.

Although George Bush gave public support to Mr. Uribe, other governments in the region, led by Brazil, tried to drive a wedge between Mr. Correa and Mr. Chavez. There were signs that this might work. On March 5th Ecuador agreed to an OAS resolution criticizing, but not formally condemning, Colombia. The OAS also agreed to investigate the bombing. Once the region's diplomats have patched things up between these two countries, they face another, more intractable problem: Mr. Chavez, still with oil money but politically on the defensive, may have thrown in his lot with an outlaw army of drug-traffickers.

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

(Mr. DEFAZIO addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

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

(Mr. BURTON of Indiana addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

#### CONGRESSIONAL BLACK CAUCUS MESSAGE HOUR

The SPEAKER pro tempore. Under the Speaker's announced policy of January 18, 2007, the gentlewoman from Ohio (Mrs. JONES) is recognized for 60 minutes as the designee of the majority leader.

#### GENERAL LEAVE

Mrs. JONES of Ohio. Madam Speaker, I ask unanimous consent that Members would have 5 legislative days in which to revise and extend their remarks.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from Ohio?

There was no objection.

Mrs. JONES of Ohio. Madam Speaker, it's befitting that you are in the Speaker's chair today as we discuss this very important hour.

I have the pleasure to manage this hour on behalf of the Congressional

Black Caucus. And we're going to be talking about black history and women's history, a combination of last month and this month's themes.

I want to begin by saying that we will have an opportunity to discuss the state of black women in America and pay tribute to African American women in our communities. We felt it befitting, as we recently celebrated Black History Month in February and currently are in the midst of Women's History Month.

Tonight we will begin by highlighting some of the findings from the recent study of "The State of Black America," released by the Urban League, and discussing some of the wonderful women from our own congressional districts.

I would like to begin now by yielding time to my colleague and good friend from the great State of California, DIANE WATSON.

Ms. WATSON. Madam Speaker and my honorable colleague, STEPHANIE TUBBS JONES, thank you for this opportunity to salute our women over a period of time.

I would like now to introduce you to a woman by the name of Mayme Clayton.

Mayme Clayton, a renowned librarian, worked her entire life to assemble a priceless collection of historical artifacts. The collection was assembled over a 40-year period by Mayme A. Clayton, 1923 to 2006, a career librarian at the University of Southern California in my district, and University of California, Los Angeles, my alma mater. And Dr. Clayton's singular commitment to preserve African American culture and history was inspired by her desire to ensure that children would know the richness and diversity of African American contributions to the world.

The Mayme A. Clayton Collection of African American History and Culture is comprised of seven main components. They are as follows: rare and out-of-print books, manuscripts, documents, films, music, photographs, and memorabilia. The collection is a remarkable cultural treasure, with a vast ability to educate and to delight. It is our hope that this particular collection will be explored on the Web site to learn more about the collection and why Dr. Mayme Clayton assembled it, and the goals of the Western States Black Research and Educational Center.

It's a research center, and it's scheduled to receive a Federal grant to refurbish its facilities that are located in my district, Culver City, California. The center will be known as the Mayme Clayton Library, and it has housed the largest collection of rare books, films, recordings, and other documents on black Americans outside of the Schomburg Library.

Ms. Clayton's historic efforts have not been in vain, but can rightfully serve as historical and intellectual nourishment for this generation as well as future generations of Americans.

□ 2000

When she learned that there was a location for her rare collection, which she kept in her garage, and I remember going over as a student at UCLA and going through her works for a paper that I had to do, I knew that she would outgrow that space and would have to find a place that could rightfully house such a precious collection. But we found a place for her. It was the old courthouse in Culver City. As you know, you cannot sell a courthouse; so we're on loan. They lent it to us for a period of time, and we're going to see that Federal grants go to that library to preserve this collection.

And I am so pleased to put that name into your psyche because she has skillfully, artfully, and scholarly recorded our history, as written by slaves themselves and written by free men.

Mayme Clayton, a true African American heroine.

Thank you, Stephanie Tubbs Jones, for giving me this time to talk about Mayme Clayton.

Mrs. JONES of Ohio. I would like to thank my colleague for always being with me and supporting me and the Congressional Black Caucus on issues that we present.

Madam Speaker, I would like to begin this evening by paying tribute to one of my she-roses and a pillar of the 11th Congressional District of Ohio and the Cleveland community, Judge Jean Murrell Capers.

At 95 years of age, Judge Jean Murrell Capers is still ticking and kicking. Known for her feistiness and zest for life, Judge Capers has been a trailblazer for many black women including myself in the law and politics.

A native of Kentucky, Judge Capers moved to Cleveland with her family 88 years ago. She still resides in the family house located in the heart of Cleveland. Judge Capers credits her parents with her success and longevity to the teachings instilled in her by her parents: "My parents provided my four siblings and me with what we needed, not what we wanted. The two things that impact on the individual are heredity and environment. The most important thing for you is to learn."

In 1932 Judge Capers began teaching in the Cleveland Public Schools. She went on to receive her law degree from Case Western Reserve University, which she calls the "Harvard of the Midwest."

Raised as a devout Presbyterian, Judge Capers says that the Bible and the Constitution are the two books she lives by. Through the teachings of the Bible and her Christian upbringing, she learned the importance of serving the community. That belief led her into politics.

Judge Capers began her profession in law and politics in 1945. She was the

first black woman in the United States to be elected a city council member and the first to serve as an assistant county prosecutor in Cuyahoga County. Because of her commitment to her community, Judge Capers was appointed by then Governor James Rhodes to serve as a municipal court judge, a position she was elected to once her appointment expired.

A member of my great sorority, Delta Sigma Theta Sorority, Inc., Judge Capers has accumulated numerous awards including the Frances Payne Bolton Award presented by the Western Reserve Republican Club and has been inducted into the Ohio Women's Hall of Fame.

The interesting thing about Judge Capers' life is the fact that she was born on the very day that Delta Sigma Theta was founded and in the very same year. So we always call her our representative of Delta Sigma Theta.

Widely recognized for her gorgeous hats, Judge Capers continues to be an advocate for all people in the community. She still practices law at the age of 95. I can honestly say there would be no Stephanie Tubbs Jones were it not for Judge Jean Murrell Capers. So tonight I'm pleased to recognize her for her life of service and for all that she does on behalf of candidates throughout the State of Ohio and throughout the United States of America. Tonight she's still actively involved in the presidential elections. Though we're not on the same side, I still love her dearly.

Let me go on to talk now about the Urban League's State of Black America Study. Urban League president and CEO Marc Morial states: "By uplifting black women, especially those struggling hardest to keep their families together and their dreams on track, we lift up every American community."

I want to applaud the Urban League for having the vision to highlight the issues of black women in this country in this year's report. Oftentimes our issues are overlooked and/or marginalized. I would like to share with you a few excerpts from some of the essays featured in this year's report. This year's essayists do a fantastic job of highlighting the many struggles of black women in America.

Black women and the workplace: In her essay "African American Women and Work: Still a Tale of Two Cities," Alexis Herman has this to say regarding the inequality women face in the workplace:

"Over the last 60 years, the labor force participation of women has more than doubled, which means nearly one out of every two workers is a woman. However, this increase in labor force participation was driven largely by non-African American women deciding to work outside their homes. African American women have a long history of working outside of their homes and have the highest labor force participation rate among women, 63.4 percent. Not only are more women working, but more of these working women are

mothers as well. Further, one in four married working women earn more than their husbands. However, many African American women are concentrated in low-paying service jobs or staff positions. African American women are 6 percent of the workforce but 14 percent of workers earning between \$15,000 and \$30,000 per year and are less than 1 percent of workers earning over \$100,000 per year. Not only do African American women earn less, the growth in their earnings has lagged behind that of white women, 19 percent and 29 percent respectively. At the upper end of the earnings distribution, disparities in the labor market impact approximately 1 percent of African American women in corporate officer positions whose earnings are on average \$229,000 compared to \$250,000 for white women."

Taking the conversation even deeper is Dr. Julianne Malveaux, who in her essay, "Shouldering the Third Burden: The status of African American Women," she states:

"The labor market presents the most striking example of the third burden. Black men and women both experience higher unemployment rates than the general population. However, the unemployment and underemployment of black men shifts a disproportionate economic responsibility onto the shoulders of African American women, who then must support households and children without sufficient contribution from their spouses, partners, or fathers. The failure of public policy to create jobs and access to employment in the wake of urban deindustrialization puts African American men at a particular disadvantage and thereby places the burden of family survival on African American women."

Another article about black women and the foreclosure crisis is written by Andrea Harris, the president of the North Carolina Institute for Minority Economic Development, and she had this to say about the impact of the foreclosure crisis and its effect on African American women:

"Nearly two-thirds of the wealth possessed by African American families is in the form of home equity. Without homeownership most of these households own very little and have few opportunities to build economic security. Half of all African American households with children are headed by women; therefore, homeownership is an important economic advantage for these families.

"The 1977 Community Reinvestment Act was enacted to abolish redlining, but it created a market for predatory lending. A recent report by the Consumer Federation of America notes that subprime loans have gone disproportionately to women and that African American and Latina women have the highest rates of subprime lending when compared to all other Americans, especially white men who receive the lowest share of subprime

loans. Moreover, the disparity increases as income increases. In fact, upper-income African American women are more than five times more likely to receive a subprime mortgage than white men. Since subprime borrowers typically refinance from one subprime loan to another, this translates into projected foreclosures for more than one-third of subprime borrowers.

"Considering that over half of all loans made to black borrowers in 2005 and 2006 were subprime and that African American women accounted for 48.8 percent of all African American subprime borrowers in 2006, it is easy to imagine the devastation that is headed toward black women and their communities. A January, 2008, report issued by United for a Fair Economy says that the subprime mortgage crisis will drain \$213 billion in wealth from black Americans, producing for African Americans the greatest wealth loss in modern U.S. history."

Let's talk about black women's health for a moment. Dr. Doris Browne, president and CEO of Brown & Associates, Inc., had these observations about the impact of health disparities on African American women:

"Particularly striking are disparities in the occurrence of illness and death experienced by African Americans caused by higher rates of cardiovascular disease, cancer, stroke, diabetes, AIDS, and a shorter life expectancy. For instance, heart disease is the leading cause of death for women in the United States. However, the death rate for heart disease is 20 percent higher for African American women than white women. In addition, cancer is the second leading cause of death among women; yet the 5-year survival rate is 10 percent lower for African American women compared to their white female counterparts. Also, 15 million black women in the United States are afflicted with diabetes, roughly double the number of U.S. white women who are diagnosed with the disease.

"With regard to HIV and AIDS, 61 percent of those under age 25 with a diagnosis of HIV/AIDS are African American, and African American women are diagnosed with AIDS at a rate nearly 24 times higher than white women. Black women are more likely to be infected by heterosexual means, sexual contact with men who are HIV positive, compared to other racial and ethnic groups. Possible explanations for these disparities are the complex interaction of biological factors, environment, ethnicity, insurance, and certain health behaviors or life-style choices. Equally important are the effects of socioeconomic factors such as education and income in creating health disparities. For African American women, poverty, race, and ethnicity play a significant role in lower health quality and health outcomes.

"Overcoming persistent health disparities and promoting healthy behaviors for African Americans is a formi-

dable health challenge. African American women must devote more time to care for their own health needs because health education, awareness, and screening are essential in preventing and controlling chronic diseases in women."

All of these points that have been made in this wonderful publication by the Urban League point to issues that predominate in the African American community, which particularly fall upon African American women in our country. The Urban League should be applauded for focusing in on the state of black women in America. And we focus in again around education, around health care, around job opportunities, around income within the workplace.

When we have been looking at issues around women and the workplace, one of the things that we have noticed persistently is that women still only make about 70 cents of every dollar that men make in the workplace, and we have to continue to fight for our opportunity to be paid equally in the workplace. It becomes even a greater dilemma as we focus in on the foreclosure crisis, which has caused so many families to go under.

In the State of Ohio, 90,000 houses or homes in Ohio are in the predatory lending process. I am told that the number across the country is somewhere around 900,000 families or houses in this country are in debt or in trouble as a result of the foreclosure crisis. It becomes even more important that Members of Congress and my colleagues begin to focus in on these issues and try to do what we can to assist those families in the process.

One of the dilemmas that we really face as well is, though, that the proposals that have been placed upon the table to try to fix the foreclosure process have not really focused on the people who are stuck in the foreclosure. They are more focused on the banking and financial institutions than on the people and the process.

□ 2015

We need to push as Members of Congress to make sure that we pursue other opportunities to assist people who are really in need of our support.

It is exciting as we go on and celebrate Black History Month and Women's History Month together that we think about all the great leaders and great women who have come before us in this country.

I had an opportunity about 2 weeks ago to be in Akron, Ohio, with a group of women. We were focusing on Women's History Month and that great woman, Sojourner Truth, an African American woman who was a leader in the suffragette movement, even though she recognized back then, even though she fought on behalf of the suffragette movement, that she as an African American woman would not have the opportunity to have the right to vote, even if she won the suffragette movement.

We recalled in our discussion this great speech that she gave that was called "Ain't I a Woman?" and she talked about that she had worked and slaved in cotton fields, that she was able to till the land just like a man, that she was able to cut down trees like a man and she said, But ain't I a woman? And she went on to talk about the fact that women across this country have worked very hard and very diligently but, in fact, they have not been given the rights or recognition that they should. And she ends this great speech by saying, if one woman can be determined to have turned this world upside down, surely all the women in this room ought to be able to turn it right side up again. And then she said, And the men ought to let them do it.

So it is an exciting time as we focus in on Women's History Month that we have a time to reflect on great women like Sojourner Truth and others who were leading the charge to make sure that women had the right to vote and participate in the process.

I am excited to discuss in that same vein 22 women, and these 22 women were the founders of my sorority, Delta Sigma Theta Sorority, Incorporated. These 22 women had been part of another sorority and decided that they wanted to be more focused on political and social issues and created Delta Sigma Theta Sorority at Howard University back in 1913, the same year that Judge Jean Murrell Capers was born. Part of their first act was to participate in the suffragette march.

I gave a speech the other day that was interesting in the conversation that the people who put the march together, they wanted to push all the African American women to the back of the march because they knew that they would not be able to vote, but the African American women started participating in the march and they said, to heck with this, we're going to be at the front. And so they moved around the march and moved to the front of the march on behalf of the people that are represented. So it was really women who were participating in the forefront that clearly had the chance to give us or set the example for what we should be able to do.

I am just so pleased to have had this opportunity on behalf of the Congressional Black Caucus to talk about Women's History Month, to talk about African American women who have done such a great job in the process. I am confident that my colleagues would have been here this evening but for other commitments and that is why I have sought to have the privilege to have them be able to revise and extend their remarks so that they can add information to this particular time.

It is always great to have a chance to participate in these Special Orders on behalf of the Congressional Black Caucus; our Chair, CAROLYN CHEEKS KILPATRICK; our Vice Chair, BARBARA LEE, who happens to be the Speaker in the chair right now.

Madam Speaker, with that I am willing to yield back the balance of my time such that the next person who has a Special Order can come forward. I thank you for the time.

#### SIMPLIFYING THE TAX CODE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 18, 2007, the gentleman from Texas (Mr. BURGESS) is recognized for 60 minutes as the designee of the minority leader.

Mr. BURGESS. And I thank the Speaker.

Madam Speaker, it has been said over and over again that nothing in this life is certain except death and taxes. I was a practicing physician for over 25 years back in Texas and I've got to tell you, sometimes death seems a little less complicated than our Tax Code. The complexity of the Tax Code has done nothing but grow since the Federal income tax was first introduced in this body in 1913.

When it was first created, the Tax Code was 400 pages. This year, it is 67,506 pages, nearly a 17,000 percent increase, pretty typical of government math. Because I'm a visual person, I would like to show you what the statistics look like.

Here is a picture from the "CCH Standard Federal Tax Reporter" illustrating the exponential increase in the Tax Code. What this demonstrates, Madam Speaker, is way back here in 1913, we had one little 400-page book that was the Federal Tax Code, and then we fast forward to 2007 and 2008 and you see the number of pages now that fill the bookshelf, making the complexity of the code something that the average person, quite honestly just does not understand.

Madam Speaker, remember that one of the fundamental tenets of the American legal system, including the tax system, is that ignorance of the law is no excuse. Therefore, in theory, every single American who is merely trying to comply with the Tax Code and file their taxes by April 15 is supposed to be familiar with all of the 67,000 some odd pages that are contained within the Tax Code which comprise the tax rules.

Now, I don't know if my tax preparer back home knows all of the 67,506 pages and you have to wonder about other people in other congressional districts. What about the small business owner? What about the single mom who is just struggling to get by? How are they ever going to know all of the regulations contained within 67,506 pages of the U.S. Tax Code?

The complexity of the Tax Code is a result of countless deductions and exemptions aimed at steering a social agenda, quite honestly, when it's supposed to be a Tax Code. That's one of the fundamental problems with our tax system, is that we try to enforce social policy through the Tax Code rather than seeing the Tax Code simply as a vehicle for collecting those revenues

that the government has to collect in order to run. Special interest groups run rampant through every single page of that 67,000 pages. Anytime Congress wants to punish a special interest group or reward another, Congress adds a new credit or a new law to the mammoth Tax Code. The result is a Federal law fraught with opportunities for avoiding taxes and loopholes to be exploited at the expense of fellow Americans. Everyone is familiar with the problems inherent in our convoluted Tax Code, and criticizing the American Tax Code is as American as apple pie and baseball, and for good reason.

Let me share just a few interesting facts on why we need fundamental tax reform. Each year, Americans spend 6.5 billion hours preparing their tax forms, and businesses spend 800 million hours complying with the Tax Code. The cost of compliance for Federal taxpayers filling out returns and related chores was \$265 billion in 2005. The average taxpayer pays over \$1,800 per household in compliance costs. In other words, that taxpayer works a little over a week just to pay for the cost of preparing his or her taxes for that year.

A study was done back in 1998 when the forms in 1998 were less complicated than they are 10 years later, and it surveyed 46 tax experts. Each expert came up with 46 different answers when determining tax liability. Forty-six preparers, each given the same set of data, 46 different figures to determine tax liability. The tax calculations themselves ranged some \$34,000 to \$68,000, almost a doubling of the original estimated amount.

The Tax Foundation prepared the following information that actually I think will be of interest to this body:

In the year 2007, a person spent 79 days working to pay for their Federal taxes and 41 days on State and local taxes for a grand total of 120 days. That's more than health care, more than housing, more than transportation. And, honestly, you can see an immediate return on those categories. It's a little bit more difficult to see the tangible return on Federal tax dollars, albeit those are the moneys that are required to have the Federal Government run. But when you look at the bite that taxes take out of the average income compared with all of the other expenditures, it truly is significant.

We all complain about paying our taxes. The fact is if the system was fair and simple, it would be a lot easier to take. Americans don't mind paying for roads. They pay for a strong defense. They pay for health care for your grandmother. It's the fact that one family makes exactly the same amount as the family next door, but they're forced to pay a higher share of the tax burden. The Declaration of Independence says all men are created equal, and that should apply to the tax burden as well.

Now, let me just show you a breakdown by congressional district. Most Members of Congress should be inter-

ested in this chart, also produced by the Tax Foundation. In 2004, the Tax Foundation ranked Federal individual income tax burden by congressional district. My district, the 26th District of Texas, falls here somewhere in the middle, and it is highlighted in yellow so its easy for me to see, but it compares the ranking of Federal income tax burden as a percentage of the adjusted gross income versus the ranking of the average income tax liability per return. In other words, with identical incomes, we have some States with a much higher burden and some States with a much lower burden.

Now that is an average across the population, so clearly there will be some differences, but we see New York represented in both the upper and the lower categories. We see California likewise represented in both the upper and the lower categories. So it's not inconceivable that the discrepancy should not be that large; but, nevertheless, because of the complexity of the Tax Code, that's one of the things we're left with.

435 Members of Congress and here is the data from the top seven compared to the bottom seven. You can definitely see varying tax liabilities throughout the country. Again, my district ranked 139th in regards to the Federal income tax burden as a percentage of gross income, but ranked only 127 as the average income tax liability per return. Again, that's more of the Federal Government's math for you.

And yet another aspect of complying with our Tax Code. Time is precious. We often don't have enough of it for personal things, those mundane things like earning a living, raising your family, spending time with your friends, and then there's the dollars-and-cents side of the equation where, in fact, time is money and valuable resources are misspent navigating tax law instead of spent growing the economy and creating jobs. Taken together, this is a strong prescription for real change in our Tax Code.

We know what works when it comes to changing the Tax Code because we got a glimpse of it when during Ronald Reagan's administration he cut the Tax Code in half in 1986. As a result of that reform, the economy grew, revenues increased and jobs were created. I can't think of a better prescription for our slowing economy today than replicating the reform of the Tax Code on an even greater scale.

So what should we do? The prescription is fairly simple. Flatten the tax, broaden the base and shift the burden away from families and small businesses. Simplify the Tax Code and make it easier for individuals and businesses to file their taxes and pay their fair share. Even the National Taxpayer Advocate, Nina Olsen, stated simplify the Tax Code as one of her recommendations in the 2007 Annual Report to Congress: