

baseball game, as we approach the spring of the year, or missing a birthday or an anniversary, these are times that we know our families always cherish and that families are sacrificing, to give up, in order to allow their loved ones to go and serve our country and protect all of our citizens so that all of us, from whatever background, whatever calling we may be answering in life, have the freedom to go about our daily lives and the businesses and other events in which we are involved.

Our servicemembers are defending freedom and democracy around the world, and they are playing a vital role in protecting the safety and security of all Americans.

This moment of silence this resolution puts forth will take place on March 26, 2008, to celebrate the National Support Our Troops Day. It is just a small way that we as Americans can all show our pride and thanks for the many sacrifices made by our servicemembers and their families both at home and abroad.

Although words are not enough to show how truly grateful we are to these families and to those in harm's way, it is one way that we can say thank you. It is one way we can say Godspeed. It is one way that we can show that we are praying for their safety and for their guidance and their wisdom.

I can tell you, as a member of the Armed Services Committee and as one who serves on the Subcommittee on Air and Land Forces and also on the Subcommittee on Terrorism, how indeed we truly do respect and are grateful for our troops and what they are doing.

As one who also represents a district that is sandwiched between Fort Bragg and Camp Lejeune, which is the home of many Reservists as well as National Guardsmen, we are very, very grateful for the service of all of those who are going forth on behalf of our country.

Mr. Speaker, I reserve the balance of my time.

Mr. KNOLLENBERG. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today to speak to an issue very dear to me and very important to our Nation. In this country, we use holidays to remember the heroes of our past. We have among them Memorial Day, Veteran's Day, Columbus Day, Martin Luther King Day, and President's Day. These are fitting tributes for worthy heroes, but what of today's living heroes, our brave men and women on the front lines fighting in defense of our freedom?

I believe that they, too, deserve special recognition and praise. Our very ability to assemble here today is a direct result of their actions.

Two years ago, a young constituent of mine, Alexandra McGregor, presented me with the idea of a "National Support the Troops Day." Alexandra had seen a news account of a fallen soldier, and she had the idea that we should set aside a day to honor our

great American heroes fighting on the front lines.

I couldn't agree with her more.

Mr. Speaker, I stand here today, as I have before, because of Alexandra and others like her who believe we should and we must show our appreciation for the troops.

This resolution calls for Americans to participate in a moment of silence on March 26 to recognize all of our active duty troops. Alexandra chose this date for a very personal reason. It is the birth date of her grandfather, a World War II veteran who helped instill in her such a deep love of country.

I might add, Alexandra was just 16 years old. To this day, I'm moved to think that someone so young could have her priorities so straight.

She put in a considerable amount of time and personal effort to see her idea become a reality. She went as far as to call a high school in each and every State to convince them of the importance of this issue.

Such dedication only serves to underscore the very reason for that resolution. American families strongly support our troops, and while so many of them fight abroad on our behalf, we should do everything we can to show our appreciation and thanks. I hope you will all join with me in support of this resolution and in support of the more than 1.5 million active duty troops who defend our freedoms each and every day.

Mr. Speaker, I yield back the balance of my time.

Mr. MCINTYRE. Mr. Speaker, my thanks to Mr. KNOLLENBERG for his gracious comments.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I rise today in strong support of H. Res. 953 "Expressing the sense of the House of Representatives that all Americans should participate in a moment of silence to reflect upon the service and sacrifice of members of the United States Armed Forces both at home and abroad," introduced by my distinguished colleague from Michigan, Representative JOE KNOLLENBERG. This praiseworthy legislation will honor the lives, the work, and the memory of the countless men and women who everyday sacrifice their lives for our freedom.

Our great Nation officially celebrates and honors the accomplishments and sacrifices of veterans, patriots, and leaders who fought for freedom, but does not yet officially pay tribute to those who currently serve in the Armed Forces.

Accordingly, I praise those individuals who currently continue to accept the challenges posed by fighting for our liberty. Let us look to the sky to honor the memory of these heroes who give their lives for the foundations of our democracy. These individuals represent the best in all of us and it is in their memory that we should devote ourselves to continuing what they began. By humbling ourselves and reserving a moment of silence, we give reverence and recognition for those who make the ultimate sacrifice. Everyday, the men and women of our Armed Forces commence on a risky journey that many brave ones travel. In passing this important legislation, we effectively recall the purpose for which our elite Armed Forces are so dedicated.

Mr. Speaker, there are currently more than 1,500,000 active and reserve component members of the Armed Forces serving the United States in support and defense of the values and freedom that all Americans cherish. Our Nation's brave men and women in uniform are willing to give the ultimate sacrifice in order to ensure the freedoms enjoyed by every American remain intact. The debt we owe our Nation's armed services cannot be quantified, the respect and admiration felt by all Americans hardly expressed; it is imperative that we show the men and women who offer their lives each day to protect our own just how much their courage means to us.

Mr. Speaker, words cannot convey or adequately repay the debt that is owed. We cannot sufficiently articulate the feelings of sorrow that are universally felt; however, we can pay those men and women of the Armed Forces no greater tribute than to honor their sacrifice with a moment of silence. The service that these brave individuals provide is priceless and will never go unrecognized.

I strongly urge my colleagues to join me in supporting this important legislation, and, in so doing, giving our men and women in uniform the respect and recognition they deserve.

Mr. MCINTYRE. I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from North Carolina (Mr. MCINTYRE) that the House suspend the rules and agree to the resolution, H. Res. 953, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the resolution, as amended, was agreed to.

A motion to reconsider was laid on the table.

CONTINUATION OF THE NATIONAL EMERGENCY WITH RESPECT TO IRAN—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 110-101)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on Foreign Affairs and ordered to be printed:

To the Congress of the United States:

The crisis between the United States and Iran constituted by the actions and policies of the Government of Iran that led to the declaration of a national emergency on March 15, 1995, has not been resolved. The actions and policies of the Government of Iran are contrary to the interests of the United States in the region and pose a continuing unusual and extraordinary threat to the national security, foreign policy, and economy of the United States. Iran remains the world's most active state sponsor of terrorism, and continues to provide lethal support to Lebanese Hizballah, HAMAS, Palestinian Islamic Jihad and numerous other terrorist organizations in the region, as well as to the Taliban in Afghanistan and various

Iraqi militant groups. For these reasons, I have determined that it is necessary to continue the national emergency declared with respect to Iran and maintain in force comprehensive sanctions against Iran to respond to this threat.

Section 202(d) of the National Emergencies Act (50 U.S.C. 1622(d)) provides for the automatic termination of a national emergency unless, prior to the anniversary date of its declaration, the President publishes in the *Federal Register* and transmits to the Congress a notice stating that the emergency is to continue in effect beyond the anniversary date. In accordance with this provision, I have sent the enclosed notice to the *Federal Register* for publication, stating that the Iran emergency declared on March 15, 1995, is to continue in effect beyond March 15, 2008.

GEORGE W. BUSH.

THE WHITE HOUSE, March 11, 2008.

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SPECIAL ORDERS

The SPEAKER pro tempore (Mr. WILSON of Ohio). Under the Speaker's announced policy of January 18, 2007, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

SOMETHING WE CAN ALL AGREE ON: OUR TAX SYSTEM NEEDS HELP

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

Mr. BURGESS. Mr. Speaker, it's springtime in Washington. We're all anxiously awaiting the start of the spring baseball season, cherry blossoms, and of course April 15 when we all face the deadline for filing our Federal income tax.

Now questions are often asked, paper or plastic, regular or decaf, conservative or liberal. Americans don't always agree and don't always see eye to eye. But there is one thing which a majority of us do agree on and agree on hands down, that our Federal tax system needs serious help. According to a 2007 Tax Foundation Study, 78 percent of Americans think the tax system needs a major overhaul.

Everyone knows the problem. Each year Americans dedicate billions of hours and billions of dollars complying with a very complex Tax Code. In fact, in 2005, the average taxpayer paid almost \$1,900 per household in compliance costs. That means a taxpayer must work 6 days each year just to pay for the cost of preparing his or her Federal taxes for that year.

Time is precious. Time is money. Time is fleeting. Time is precious, and we never have enough for raising our families. Time is money, and valuable resources are lost that could be spent on productive activities such as grow-

ing the economy and creating jobs. Time is fleeting. And we can never reclaim those hours that we have spent complying with our very complex Tax Code.

We all complain about paying taxes. We all complain about navigating the complex code. And the fact is, if the system was fair and simple, it would be a lot easier to follow and a lot easier to swallow. Americans don't mind paying for roads, for a strong defense, or even for health care for your grandmother.

The fact is, right now, we have a situation where two families can be living side by side, earn exactly identical incomes and face a very different tax liability on April 15. The Smith family makes the same amount as the Jones family, and they're forced to pay a higher share of the tax burden.

The Declaration of Independence states that all men are created equal. Maybe it also should say all taxpayers should be created equal, and it should apply to the tax burden.

Changes could be made within our existing system to improve it in the short term. Full expensing of business capital, permanently repealing the estate tax, abolishing the alternative minimum tax are a few of the possibilities. But fundamental tax reform would pay larger dividends. Just think of the jobs and economic growth that resulted when President Ronald Reagan cut the code in half back in 1986. Let's apply some of that same common sense that President Reagan used back in 1986 to streamlining today's unruly code in the 21st century.

Simplicity and fairness demand that we replace our current system with a single rate system that taxes income only one time. Even the National Taxpayer Advocate, Nina Olsen, recommended that lawmakers simplify the tax code. That was one of her recommendations in the 2007 annual report to Congress.

A faster, a flatter, a fairer tax structure would work and it's pretty simple. Tax returns could be done on a single page, maybe even on a postcard. It could be accomplished in just a few steps.

Time me now. Multiply your income by a fixed percentage, subtract a standard deduction, and the process is over. Fourteen seconds. Gone will be the stressful hours figuring out whether your military service or your marital status will adversely affect your return. No more headaches trying to determine where the estimated tax payments go. Tax prep fees might be money spent on, I don't know, something more rewarding. Maybe a vacation, maybe a personal day off, maybe even creating a new job.

A single tax rate structure would eliminate taxes on capital gains, taxes and dividends and taxes on savings because again, remember, we're going to tax income only one time. Businesses could expand and create jobs. Personal savings would increase.

How many times we hear it said over and over again, Americans don't save

enough money. Americans don't save enough money because when they put some of their hard-earned money into savings, half of the interest earned goes away to Federal income tax. It's taxed as ordinary income. Where's the incentive in that? We ought to incent savings in this country, not punish it, not grind the saver into the dust when, in reality, if we increase savings in this country we might not face some of the problems that we face today.

Without the heavy corporate income tax which is currently the second highest in the industrialized world; let me say that again, the second highest in the industrialized world, companies would have less incentive to move their headquarters out of the United States and, more importantly, less incentive to offshore their earnings.

Recent polling by American Solutions show that 80 percent of Americans favor an optional one page tax return with one rate. After all, who could complain about making something easier, especially a process that comes at a high cost.

Former Speaker Gingrich said in this body over and over again, real change requires real change. Americans agree the Tax Code is unfair and should go. Let's take a cue and translate this agreement into real change. After all, fundamental tax reform is a worthwhile goal, and this Congress, this Congress should take it up and pursue it for the benefit of the American people.

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

(Mr. POE 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 North Carolina (Mr. JONES) is recognized for 5 minutes.

(Mr. JONES of North Carolina 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 California (Mr. DREIER) is recognized for 5 minutes.

(Mr. DREIER 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 Illinois (Mr. WELLER) is recognized for 5 minutes.

(Mr. WELLER of Illinois 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.