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Mr. GRIFFITH. Mr. Speaker, I appreciate all of the work that Chairman BURGESS has done on this issue. It is important that he has highlighted it and made it one of the priorities of our committee—not only our subcommittee, but our full committee.

Earlier this evening, we heard from Representatives from Kentucky and from West Virginia. When you look at the map, you will see that my congressional district, the Ninth District of Virginia, touches West Virginia, touches Kentucky, and touches North Carolina. What this means to all of us is this—and it touches Tennessee, of course. It means that, if you really worked at it, in my district, you could get to various doctors and various pharmacists in just a couple of days.

In that small corner of Virginia, you can travel into other States. You can hit five States in a single day. This is why I have been working on some language for prescription drug monitoring, where the States will be encouraged to work together to try to make sure that we are sharing information. All of the States—or most of the States now—have such a program, but they don't always have the language down the same way.

What we have to do as one of a dozen, two dozen, or three dozen things that we are looking at in trying to help resolve this opioid crisis is that we need to make sure that we have people looking at it and making sure that those folks who are addicted and are trying to get prescriptions from different doctors and using different pharmacies are not able to do so, to make sure that our programs are working together. It is very important that we continue to work.

While I say that it is important, Mr. Speaker, I appreciate so much that Chairman BURGESS is holding a roundtable tomorrow as part of our Health Subcommittee that will be bipartisan, where we are bringing in families from around the country who have suffered a loss, who have a loved one who has died. And while we are not taking any votes on the floor tomorrow, the Health Subcommittee will be meeting because this is just too important to leave Washington without hearing from these important voices, from these people who can bring to us real-life stories.

We have all heard them in our communities. We have all probably had family members who have been touched by it. But to hear from these families tomorrow, I think, is going to be very special and very poignant, and I appreciate it. I think that we all have something that we can learn.

And then, Mr. Speaker, I would like to talk about pill dumping, because we do have to take a look. We have a hearing coming up with some of the pharmacies that manufacture these opioids.

But we know that in West Virginia, they were dropping millions of pills into communities there—into

Williamson, into Kermit, and into Mount Gay-Shamrock. As a result of that, those drugs not only went into West Virginia, but some of those pharmacies that were shut down eventually by the DEA were just a few miles—32 miles, 34 miles—from my district and from districts in Kentucky.

We need to find out: Why were they allowing this to happen? Why were they perhaps encouraging it to happen? We don't know the answers yet, but we are going to have a hearing on that. The Oversight and Investigations Subcommittee is looking into that matter, as well, and has already got lots of information.

We are looking at what was going on in the DEA and why they didn't use their power of an immediate suspension order. When they had the authority to do so, Mr. Speaker, it was shocking to discover that they chose, instead, to come up with a trial standard.

As opposed to a standard to stop something bad from happening immediately, they chose to have a trial standard, to have all the proof already wrapped up with a nice bow on it. As a part of that, we ended up with a lot of drug stores that continue to use a cash business for operating. Even though the DEA knew there were problems, they wanted to have expert witnesses come in in advance.

This is not acceptable. We are working with the DEA to stop that procedure and to make sure that, if there are any changes in the law that are necessary to give them more tools, they can shut down somebody quickly when they see a pattern of abuse.

Mr. Speaker, the Energy and Commerce Committee is working hard on all of these issues, and, particularly, we are working to make sure that we give the various agencies and the States the authority to help shut down this horrible, treacherous, and dangerous opioid crisis in these United States.

Mr. BURGESS. Mr. Speaker, I thank the gentleman for his participation.

As the gentleman was talking about, the fact that in his State and the surrounding States it is possible that, if there is not collaboration between State prescription monitoring programs, a doctor or a pharmacist would never know what other prescriptions might have been written for a patient.

Our committee actually has a history of working on this. Charlie Norwood, a Member of Congress from Georgia, 15 years ago came up with the National All Schedules Prescription Electronic Reporting Act, or NASPER. We have authorized NASPER several times. I am happy to say that, this year, in the omnibus bill, there actually was funding, for the first time, provided for the NASPER program. It is just a beginning.

Clearly, the need for this national reporting program is so critical. In a State like Texas, we are huge, where we don't even think about other States in Texas. But the crossing of State

lines with this information can be extremely powerful and, in fact, it can be lifesaving.

Mr. Speaker, I thank the gentleman for bringing that up, and I thank him for the work that he is doing on the Oversight and Investigations Subcommittee, and I thank him for the work he is doing on the prevention of pill dumping.

Mr. Speaker, the fact that the opioid crisis is devastating our country and undermining our social structures and eroding our economic productivity is, every day, more and more tragic. But the good news, Mr. Speaker, is the current trends can be reversed. We are building on years of previous bipartisan efforts. We all know that our action is important to the families, to the communities, to our constituents, and to the patients impacted by the opioid epidemic.

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

TAX DAY

The SPEAKER pro tempore (Mr. MAST). Under the Speaker's announced policy of January 3, 2017, the Chair recognizes the gentleman from Georgia (Mr. WOODALL) for 30 minutes.

Mr. WOODALL. Mr. Speaker, I rise, unexpectedly, on tax day. You probably woke up on Monday morning this week thinking Tuesday was going to be tax day, as most of America did, but, lo and behold, when the IRS' payment system crashes, suddenly we are now deeming today tax day rather than yesterday. While it is a surprise to be speaking on tax day, that collapse of the website sort of makes my point.

I want to talk about the great successes that we have had working together, collaboratively, over the last 14 months to move the American Tax Code in the right direction, and then I want to talk about what we can do together to do even more.

You may have seen some of the headlines in the Washington, D.C., tax rags today, Mr. Speaker, folks talking about the House Ways and Means Committee and how we are prepared to begin to do more. The Senate may be a little bit reluctant to do more. At some point, it is going to require an outpouring of public support to do more.

Let me tell you what I mean by "more."

When we began the process of tax reform here in the House, Mr. Speaker, we were talking about tax reform first and tax cuts second, reform being that everyone knows that they have to pay taxes. Taxes are certain. But it doesn't have to be complicated. It doesn't have to be an additional burden.

Writing the check is burdensome; figuring out how to calculate how much to write the check for doesn't have to be. But it has grown that way in this country, Mr. Speaker, and we set about trying to change that in the House.

Now, I have a bill in the House called H.R. 25. It is the Fair Tax Act. It would

actually take the American Tax Code and shift it, for the first time in 100 years, away from an income tax-based system and return it to the consumption tax-based system on which this country began.

In fact, Mr. Speaker, I don't know if you have looked at the numbers recently. We are the only OECD country that doesn't have a consumption tax.

As you know, the power to tax is a power to destroy. If we want to get rid of something like cigarettes, we tax them in the hopes that there will be less of it.

Well, by the same token, when we tax income, guess what. We send the incentive that there should be less of it. We tax productivity. The harder you work to feed your beautiful family, Mr. Speaker, the more that the American Government takes from you.

You look at these young people coming out of college. They are trying to save for their future. They are trying to pay back those student loans. They are trying to make it all work by themselves for the very first time. The harder they work, the more hours they put in, the more we decide we are going to take right off the top.

It doesn't have to be that way.

Now, the tax cuts that we passed in December, Mr. Speaker, as you know, lower the American tax burden for the first time in a long time. In fact, a poll out recently said that fewer Americans believe they are overtaxed today, matching record low levels.

I think that is a step in the right direction. I think that speaks to kind of the collective sigh of relief that you feel across the country among entrepreneurs and those who want to start their own business and families trying to put food on the table. I am glad that we have that collective sigh of relief, but can we do more?

Today, we were talking about reforming the IRS, Mr. Speaker. I have got a list here—H.R. 5444, H.R. 5445, H.R. 2901, H.R. 5440, H.R. 5438, H.R. 5446, H.R. 5437, H.R. 5439, H.R. 5443—all bills that this House has considered this week designed to make the IRS serve the American taxpayer better. That is a long list of bills, Mr. Speaker, and that is worth celebrating. We took a big step this week in trying to make the IRS more responsive to the American people.

Not to be a pessimist, Mr. Speaker, but when you have to share with this agency every penny you earn, every place that you earned it, share with them how you spent it, the places that you gave it, when you gave it, sometimes why you gave it, what you purchased with it, right on down the line, Mr. Speaker, I would argue that your wife may know less about your family finances than the IRS does. If not in your family, certainly in many families, we tell the IRS things we would not tell members of our family.

We place an incredible amount of power and responsibility in the IRS' hands. And I want to be clear: This

isn't an IRS institutional problem. The IRS didn't ask for this authority. This is a 435-Members-of-the-U.S.-House problem. We put this authority in the IRS' hands. We gave them an untenable task of wielding this power without abuse. That is why you have almost a dozen bills, Mr. Speaker, today to reform them.

Making those reforms is important, but is there a better way? Do we have to have the IRS involved in every aspect of our financial life? I am here to tell you that the answer is no.

H.R. 25, the Fair Tax Act, Mr. Speaker, moves us to a consumption tax, which says that we are going to tax you based on what you spend, not on what you earn. So I no longer need to tell the IRS what I earned, where I earned it, and how I spent it.

When I get taxed on what I spend, I am not sending that information to the IRS. I am getting taxed while I am at the store. I am getting taxed at Home Depot. I am getting taxed at Kroger. I am getting taxed at Publix. I am getting taxed at Macy's. I am getting taxed at amazon.com.

When we tax based on what people consume instead of what they earn, we end that disincentive to earn, and we begin to ask that people ask more serious questions about what they purchase.

Mr. Speaker, today, as American workers are going off to produce high-quality American goods, they are doing so at a disadvantage. Most nations, as I mentioned earlier, have a consumption tax, which means that, when the Germans produce an automobile and they send it to America, they have a consumption tax—a value added tax, in their case—that had been taxed on that car that had been sold in Germany. Since they are shipping it to America, they remove that tax and send that car to America tax free. We pay taxes on it when we purchase it.

Not so when the American car goes to Germany. The big BMW plant in South Carolina producing BMWs, when that car is produced, all of the embedded taxation of the corporate taxes BMW is paying and the payroll taxes BMW workers are paying, all of those taxes are built into the price of that BMW. When we ship it out for sale to the rest of the world, the price of that car is higher because Americans built it.

That is just nonsense.

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Why in the world have we chosen to disadvantage ourselves relative to the rest of the world?

Well, when you choose to have an income tax and when you choose to have a payroll tax, you then choose to bury those costs in the price of your goods and services. It is a competitive disadvantage of America.

I mentioned payroll taxes, Mr. Speaker. You may not know, but payroll taxes are the largest tax that 85 percent of American families pay. Let me say that again.

We just had this whole long debate over reforming the income tax system, and it was an important debate to have. We had this whole debate about how it is we can provide more money in workers' paychecks by changes to the income tax system. It was an important debate to have. But 85 percent of American families pay more in payroll taxes—that FICA tax you see, it is 15.3 percent of everything that you earn—pay more in payroll taxes than they do in income taxes.

So the time is going to come that we are going to have to gather here, Mr. Speaker, in this Chamber to have a debate about how we reform the payroll tax system.

The payroll tax system is very important. It funds Social Security and Medicare. We want those programs to be successful. We know that as we sit here today, the revenue streams are not sufficient to make those programs successful. So if you believe in those programs, we need to have those conversations today about the Fair Tax, Mr. Speaker, the only tax bill in Congress that examines the payroll tax as the lead reform mechanism of tax reform.

We went in and we changed the corporate tax system in the tax cuts bill last year, Mr. Speaker, and we did a good job there. We took it from being the absolute worst Tax Code on the planet in terms of competitiveness and we moved America to about the top five. That is good news. Not worst to first, but worst to top five. I will take it.

When Ronald Reagan and the Democrats did tax reform back in 1986, they then moved America from worst to first. In the intervening 30 years, the rest of the world caught up with America, surpassed America, moved us back into last place. We moved ourselves last December into the top five.

My question is, Mr. Speaker, when did it become an American value, when did American exceptionalism begin to be defined by being in the top five, one of the folks out in front?

My definition of American exceptionalism is being number one, being the very best, setting the standard, letting the rest of the world follow.

The Fair Tax encompasses that by recognizing that businesses don't pay taxes. They just collect taxes. They collect them from their employees in the form of lower wages, they collect them from their customers in the form of higher prices, they collect them from the owners of capital in the form of lower returns to pension plans for American retirees, but businesses don't pay taxes. There is no secret drawer that a business dips into to pay its tax bill. It is lower wages, higher prices, or lower rates of return.

Well, recognizing this, and we did a lot of recognizing of that during this tax reform debate, we have now lowered the corporate tax rate to the lowest rate in my lifetime.

The question is, now that we are seeing the benefits of that, we are seeing money plowed back into workers' paychecks, we are seeing wages rise—and we are not having the discussion of minimum wage here anymore, Mr. Speaker, because businesses across the country can't find enough employees, they are raising wages on their own, they are putting bonuses out there on their own. Those businesses have more money in their pockets and they are putting it in the pockets of their employees.

There is not a business in your district, Mr. Speaker, that doesn't recognize the most important asset that business has is a motivated and loyal workforce. Employees are the most valuable asset that a business has. Those employees are rewarded when the business succeeds.

Why is it that now that we are seeing that, now that we are recognizing that, we see the reality that when you put more money back in the business, that business puts more money back in a paycheck, why don't we go the rest of the way? Why don't we move America back from worst to first one more time, abolish that corporate income tax, recognize that businesses don't pay taxes, they just collect them from their employees?

That reduction of corporate income taxes so far, Mr. Speaker, has led to bonuses for more than 4 million American workers, wages rising across the board at the highest level in years, unemployment at a sustained level lower than ever before recorded.

Mr. Speaker, the Tax Code is one of those things that people can use to pick winners and losers, and an income Tax Code particularly lends itself to pick winners and losers.

The Fair Tax says let's not pick winners and losers; let's have one rate that everybody pays on everything that they buy. Let's recognize that consumption is a better form of taxation than income is, again, as the only OECD country that does not have a consumption tax, and let us recognize that there is even more economic growth that we can squeeze out of the American economy today.

You have seen the capital investment that comes from the immediate expensing that was included in the last tax bill, Mr. Speaker. Well, immediate expensing is the same as not taxing that investment at all. It is what I am saying. Instead of just being for some purchases, for some investments, it would be for all purchases, for all investments.

We gave businesses that benefit in December. Four million workers and counting have received bonuses, wages rising faster than they have in years.

What about repatriated earnings, Mr. Speaker? How are we advantaged as a Nation by trapping earnings overseas?

If a company can't bring its earnings back to America to invest in America, what is it going to do? If those earnings are trapped overseas, they are going to get invested overseas, they are going to build that next plant overseas, they are going to make that next purchase overseas. How in the world are we advantaged as a Nation by trapping earnings overseas?

Well, we recognized that we are not. We recognized that by lowering the repatriation rate, we have brought back trillions of dollars. That return to America is continuing, but we can do more. That corporate rate going to zero does more.

The Tax Code is the only regulatory action we take, Mr. Speaker, that disadvantages America relative to the rest of the world for no benefit whatsoever.

Let us concede that we have bills to pay as a Nation and we are going to raise the revenue to pay those bills.

Now, having conceded that we are going to raise the revenue to pay those bills, let's raise that revenue in the simplest, least economically destructive way possible: a consumption tax. Milton Friedman would tell it. If you don't believe Nobel laureate economists, you can look at State experiments across the country. If you don't believe those State experiments, you can look at changing tax codes in our neighboring countries around the world, our allies around the world.

We have a choice in how we collect revenue, and H.R. 25, the Fair Tax Act, is the most comprehensive recognition that we can do away with the income tax, we can repeal the 16th Amendment that even made the income tax possible in this country. We can return to a consumption tax so that we all have skin in the game in how this government is run and operated. We can ensure the solvency of Social Security and Medicare by changing the way we collect the revenue stream for those programs.

We can put more money in workers' pockets by eliminating the largest tax that 85 percent of American families pay in eliminating that FICA tax. We can put America back on top economically, as we tried to do in 1986, as we saw happen during the 1990s as a result of those Tax Code changes, and we can return America to being an exporter to the world, not just an importer from the world.

Mr. Speaker, I am happy to have that debate. If someone believes that disadvantaging the American worker is valuable in some way, let's talk about it. If someone sees a hidden benefit to making it harder for the rest of the

world to buy American goods, let's talk about it and let me understand those benefits with you.

But if you share my vision of American exceptionalism, that being in the top five isn't good enough, that being number one, being the leader, being the definer of success is the only thing that is going to be good enough for the families that each and every one of us represent, then go back and look at H.R. 25 one more time.

I understand, having just passed tax reform, the largest tax reform in a generation, folks wonder if we are able to do even more. We can.

I understand that having this tax day to be the very last tax day that any American family has to deal with the old, complicated code, folks wonder, can we do even better for next tax year. We have already done better for next tax year, Mr. Speaker, but we can do even more.

Take a look at the Fair Tax. Dozens upon dozens of your colleagues have already recognized its merits. Dozens upon dozens of your colleagues have already recognized our opportunity to stop fighting the economic battle with one arm tied behind the American worker's back.

I celebrate the success that we achieved together, Mr. Speaker. I celebrate the coming together in the name of making a better economy possible for American workers and their families. Let's take that success and let's build on that success, and let's not have this be the last tax day that we celebrate.

Let's celebrate today that we will never have to deal with the old Tax Code again, and let's anticipate that day where we will never even have tax day again, because in the absence of an income tax, the American family need never deal with the IRS again.

Let's eliminate April 15 as tax day. Let's make it just another beautiful spring day. Let's relieve the American family of the burden of complying with the Tax Code. Let's free the American family and American businesses to do what is in their own family's and their own business' best interest.

Make tax day just another day, Mr. Speaker. Support the Fair Tax.

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

SENATE BILL REFERRED

A bill of the Senate of the following title was taken from the Speaker's table and, under the rule, referred as follows:

S. 1281. An act to establish a bug bounty pilot program within the Department of Homeland Security, and for other purposes; to the Committee on Homeland Security.