

Let us work together to close that gap so that the greater good of Americans will benefit.

#### RECOGNIZING MARTHA ZOLLER

(Mr. CARTER of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CARTER of Georgia. Mr. Speaker, I rise today to recognize Martha Zoller, who was recently named TALKERS magazine's 2023 Woman of the Year.

Ms. Zoller has been known as a well-respected conservative voice in talk radio since the start of her career in 1994. Ever since then, she has kept people across the State of Georgia and the Nation informed on the news and the state of American politics with her radio broadcasts.

In addition to her time in radio, Ms. Zoller has served in the political world, as well. She spent time as the State director for field offices for Governor Brian Kemp, and she was a senior staffer for Senator David Perdue from 2014 to 2018.

Ms. Zoller's career in both radio and politics, while also being a mother and grandmother, is a testament to her character and commitment to both her family and her community.

Mr. Speaker, I congratulate Ms. Zoller again for being named TALKERS' 2023 Woman of the Year.

#### RAMIFICATIONS OF THE COURT DECISION ON MEDICATION ABORTION

(Mr. PETERS asked and was given permission to address the House for 1 minute.)

Mr. PETERS. Mr. Speaker, the recent court decision on medication abortion is the clearest example yet of the horrific consequences of the Republicans' anti-abortion crusade. While many said a national ban was not the goal and that this would be a States' issue, abortion care could be restricted even in pro-choice States.

Mr. Speaker, that begs the question: What is next? Birth control? Plan B? Will anti-vaxxers ask the courts to take down lifesaving vaccines? Will extremists litigate any drug that utilized stem cell research?

San Diego is home to some of the most innovative biomedical companies in the world, and so many of these companies have come out to oppose this decision, to say that the ruling threatens their ability to create the cures of tomorrow.

My colleagues on the other side of the aisle are uncharacteristically quiet about this. They let this genie out of the bottle. They need to find the political courage to put it back in.

□ 1745

#### NO INCREASE IN THE DEBT LIMIT

(Mr. GAETZ asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. GAETZ. Mr. Speaker, I rise to vindicate the most American of values, and that is work. When John Smith landed at Jamestown, he said: "He who does not work, neither shall he eat."

We have drifted far away from that, creating a social safety net that has been converted into a multigenerational hammock for far too many Americans.

As we reach America's credit card limit, I am proud to stand with my many House Republican colleagues who believe there should be no increase in this debt limit absent rigorous work requirements.

If you could see President Clinton and Newt Gingrich coming together for work requirements in the 1990s, there is no reason we cannot do that in divided government now to cut spending where it is wasteful and to grow this economy where it is necessary.

#### RECOGNIZING UCONN BASKETBALL CHAMPIONS

(Mr. COURTNEY asked and was given permission to address the House for 1 minute.)

Mr. COURTNEY. Mr. Speaker, as the Congressman from eastern Connecticut, it is a proud moment for me to congratulate the UConn men's basketball team for winning this year's NCAA national championship on April 4, just a couple weeks ago.

Mr. Speaker, the UConn men starting out in this season back in November were not even ranked in any of the leading polls. Yet, despite that negativity, they tuned it out and really came together as a team led by a great coach, Danny Hurley.

By the time they got to the NCAA playoffs, their average margin of victory was over 15 points per game. It is a record in terms of NCAA championships in the past, and a great testament to a group of young men who are now going to go on and do greater things, whether it is in the NBA or next year's college basketball season.

It is a great program. This is their fifth title since 1999. The women's team has won 11 titles. It is truly easy, I think without exaggeration, to say that I represent the basketball capital of the world for college basketball: Storrs, Connecticut.

#### RECOGNIZING THE SERVICE OF WILLIE MIMS

(Mr. DESAULNIER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DESAULNIER. Mr. Speaker, I rise today to recognize the service of Willie Mims.

Mr. Speaker, throughout Mr. Mims' life he has shown his commitment to educating, serving, and empowering residents of the community that I have represented for some time now in

Contra Costa County in the San Francisco Bay Area.

In 1963, Willie began engaging in local politics, advocating for the Rumford Fair Housing Act, which aimed to combat racial discrimination in housing in California. He went on to obtain his teaching credentials and had a long career in teaching with the Vallejo City Unified School District.

Willie is also an original member of Pittsburgh's Black Political Association and part of the executive committee of the East Contra Costa County Branch of the NAACP. He was instrumental in the creation of the Antioch Unified School District's African American Male Achievement Initiative, which sought to address racial disparities in education. Willie received the Dr. Martin Luther King Freedom Fighter Award in 2008 in recognition of his many efforts to promote racial justice and equity.

Willie is a true leader and friend. We are grateful for the positive impact that his work has had across our community. Please join me in recognizing Willie for his many years of devoted service to his community.

#### APPOINTMENT OF MEMBERS TO THE JOINT ECONOMIC COMMITTEE

The SPEAKER pro tempore (Mr. McCORMICK). The Chair announces the Speaker's appointment, pursuant to 15 U.S.C. 1024(a), and the order of the House of January 9, 2023, of the following Members on the part of the House to the Joint Economic Committee:

Mr. SCHWEIKERT, Arizona  
Mr. ARRINGTON, Texas  
Mr. ESTES, Kansas  
Mr. FERGUSON, Georgia  
Mr. SMUCKER, Pennsylvania  
Ms. MALLIOTAKIS, New York  
Mr. BEYER, Virginia  
Mr. TRONE, Maryland  
Ms. MOORE, Wisconsin  
Ms. PORTER, California

#### REVENUE NEUTRAL PERSONAL CONSUMPTION TAX

The SPEAKER pro tempore. Under the Speaker's announced policy of January 9, 2023, the gentleman from Georgia (Mr. CARTER) is recognized for 60 minutes as the designee of the majority leader.

#### GENERAL LEAVE

Mr. CARTER of Georgia. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and to submit extraneous material into the RECORD.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. CARTER of Georgia. Mr. Speaker, today could be the last tax day our country ever has. Let that sink in. Today could be the last tax day our country ever has.

Monday, April 15, 2024, could be just another spring day if Congress acts now and passes the only tax reform proposal to ever make it to The New York Times best seller list, the FairTax Act.

H.R. 25, the FairTax Act is a simple, fair, and preferred alternative to our current tax system which puts bureaucrats before the basic needs of hard-working Americans.

The bill would eliminate, as in do away with, the Federal income, the Federal payroll, the estate, and gift taxes, replacing them with a revenue neutral national 23 percent consumption tax.

Mr. Speaker, nobody likes taxes, but given the choice between a payroll tax, an income tax, an estate tax, a gift tax, or a consumption tax, people would prefer a consumption tax because they are in control then.

It would also eliminate the need for the IRS. It would eliminate tax day. No more tax day.

How many people out there right now in this country are sweating as a result of today being tax day, or just sitting at home thinking, oh, if I can just get through this day?

It would allow you to take home 100 percent of your paycheck so that you could control where your hard-earned dollars go. The best part about this is you don't need a law degree or a CPA license to understand it. It is simple. It is fair. It is preferred.

For every dollar you pay for a new good or service, 23 cents will go to the Federal Government and 77 cents will go to the business. It is that simple. I agree, 23 percent is too high, but it is much better than what you are paying now.

Have you ever looked at your paycheck? Have you ever looked at how much you get paid and how much you get to take home? It is ridiculous.

No more, no less, no legal or financial expertise would be required.

As I said, a 23 percent consumption tax is a lot. No one likes paying taxes, me included. I don't like paying taxes. I understand it and I am certainly willing to do my part, but I would surely prefer to have control over it instead of some unelected bureaucrat in Washington, D.C., as it is now, having control over it.

What many consumers fail to realize and what Washington Democrats conveniently ignore is that today's sticker prices are already inflated to cover corporations' tax burdens.

Every tax imposed on businesses, whether it is corporate, FICA, or other taxes is passed down to the consumer. You are already paying taxes every time you purchase a good or service. Under the FairTax Act you are only paying yours, not anyone else's. That is right. On the FairTax Act you will only be paying for what you consume. That is what a consumption tax does.

Mr. Speaker, I am going to pause right now and then I will come back and finish what I have to say about this.

Mr. Speaker, I yield to the gentleman from Arizona (Mr. BIGGS), my friend who wants to speak on this FairTax Act.

Mr. BIGGS. Mr. Speaker, I thank the gentleman from Georgia (Mr. CARTER) for yielding. I appreciate his leadership on this issue.

I was thinking as you were talking about the first job I ever had. I was making—this is really going to date me—I was making \$2.50 an hour. I thought, holy mackerel, that is \$100. I was working 40 hours and I was going to bring home \$100. No, it was \$75. That was a million years ago. I would bring home less today because everything else has gone up.

I will just tell you something about that. I have watched that same thing happen to each one of my children. We live in this world where the Federal Government kind of clamps down on you. I appreciate this so much.

The FairTax Act would repeal all Federal taxes, corporate taxes, individual income taxes, payroll taxes, self-employment taxes, capital gains taxes, death taxes, and gift taxes and replace them with a revenue neutral consumption tax.

Do you know what is so nice about a consumption tax?

You choose whether you are going to pay it. You choose whether you are going to pay it because it is how you consume. We pay too much already in Federal taxes, and under this administration we are paying silent taxes we never voted for.

Since this administration took over, Americans are paying nearly 15 percent more for goods and services due to the inflation tax.

I have introduced legislation, and I know others have as well, to repeal the 16th Amendment to permanently abolish the Federal income tax. This is a fantastic bill that Mr. CARTER has.

I don't need to remind you that the Federal Government takes up to 37 percent away from families—away from your dinner tables, away from your gas tank, and pays for drag shows in Ecuador, and \$85,000 Bob Dylan statues, for Pete's sake.

Americans know how to spend their own money better than politicians do. Under the FairTax Act everybody is going to take home 100 percent of their paycheck with no Federal taxes withheld.

Americans would decide how much they pay in taxes through the choices they make to purchase and consume goods and services. That means that Americans would keep their entire paycheck they worked for and have the freedom to decide how they spend their money.

Flat taxes are sometimes criticized as disproportionately affecting lower-income Americans negatively, but the FairTax Act accounts for that by preparing a prebate.

This prebate is an advance tax refund to every legal American family at the beginning of every month to purchase

goods and services free up to the national poverty level. That has been compared, quite frankly, to the earned income tax credit, which is part of our Byzantine structure today.

When I was in my first year in law school—this was also 100 years ago—this is back before the internet and back when I worked for a tax firm, I was their librarian. Every week I went in and for hours I updated a room full of tax books—the regulations and the code itself being updated all the time as Congress would decide who gets a special break and who doesn't.

The FairTax Act, instead, encourages economic growth. It is more efficient and more productive than our current tax code. This means investment, wages, and consumption are higher than they are under the current income tax.

In light of the Democrat majority in Congress and the Biden administration, both of which have made clear their policies are to tax, spend, and control the American people, the FairTax Act provides the perfect alternative that gives Americans more freedom.

Without a national income tax there would be no need to file taxes or have an IRS, which this bill defunds. You had me at hello with that.

In addition to closing the many loopholes in the current tax code, the FairTax Act would reach a much larger group of taxpayers, which nine States have already seen the benefits of firsthand by eliminating their State income taxes.

Mr. Speaker, I thank Representative CARTER for letting me speak on behalf of his bill. I think it is a wonderful bill, and I support it. I encourage all of my colleagues to support this bill.

Mr. CARTER of Georgia. Mr. Speaker, I thank the gentleman from Arizona for his insightful comments. I think we have all had that aha moment when we got our first paycheck, and we said: Wait a minute, I was supposed to make X-amount, but I am only taking home this amount. Why is that?

The reason why is because you are having to pay an income tax, a payroll tax—you have to pay all these taxes. With a consumption tax, the FairTax Act, you decide. If you want to buy a boat, you are going to pay taxes. If you don't want to pay taxes, don't buy the boat. That is all there is to it.

I appreciate the gentleman mentioning this about every time you buy something you are paying taxes, every time you purchase a good or a service. Under the FairTax Act you are only paying for your goods or services. You are only paying your tax, not someone else's.

There is no other tax proposal—serious tax proposal—that would overhaul the largest and the most regressive tax that the majority of Americans pay, the payroll tax, while making the United States the most competitive place in the world to do business.

□ 1800

It honestly baffles me that my friends on the other side of the aisle

haven't embraced this proposal with open arms because it will save taxpayers time, money, and headaches while ensuring that those with more money to spend, AKA the wealthy, pay more taxes. After all, when they buy a boat, it is a big boat—usually a yacht—and the taxes on the yacht are a lot bigger.

Now, I am going to buy a jon boat. Taxes aren't going to be as much on it. But they buy yachts, and the taxes are high on that. So they are going to pay their fair share.

That is one of the criticisms I always hear: Oh, the wealthy don't pay their part.

Let me tell you, Mr. Speaker, they consume a lot more.

Who is going to benefit the most from this?

The people making between \$30,000 and \$50,000 a year. Those are the people who are going to benefit from this. Those are the people whom I am talking about here.

Under this proposal, every legal American family will receive a prebate, as was mentioned, on their taxes up to the national poverty level.

So, Mr. Speaker, don't tell me this about: Oh, this is going to penalize the very least money earners.

No. That is not the case at all because the prebate is going to take care of that.

This means that a family of four can spend \$30,000 a year without paying a penny—without paying a penny—in taxes. That is an effective tax rate of zero. Close your eyes, Mr. Speaker. That is how much it is: zero.

No matter how you slice it, this bill is a much better deal for middle- and low-income earners than it is for those at the top.

That is what I don't understand, Mr. Speaker, from those on the other side of the aisle who are always saying: Oh, the rich don't pay their fair share.

This is why we have the FairTax Act. This is why we have a consumption tax, so they will be paying their fair share.

I hear this about: Oh, the illegals here don't pay taxes.

If they are going to buy something here, then they are going to be paying taxes now. They are going to be paying the fair tax. We will be able to capture that underground economy, if you will.

As distasteful as it may be, the pimps and the prostitutes are going to be paying taxes because they consume. They go out, and they buy groceries. They go out, and they buy stuff. That is what you are going to be paying the taxes on.

No matter how you slice it, Mr. Speaker, this bill is a much better deal for middle- and low-income earners than it is for those on the top.

The FairTax Act provides freedom to choose when you pay your taxes, Mr. Speaker, and how much you spend. You are in control. Don't let Washington, D.C., decide how much you are going to pay in taxes. You decide.

That is why the administration and that is why those on the other side of the aisle don't like it. It is because they lose control of you, and you have control, Mr. Speaker. Instead of taking money from every single dollar you earn, you are only paying taxes on the money you spend, leaving more room for paying down debt, retirement, college, savings, and more.

All of us speaking in support of this legislation today know that this is a big idea. It is a big idea. It is a big change. Although, as Mr. BIGGS mentioned, there are nine States that do it. Oh, by the way, Florida, Texas, and Tennessee don't have an income tax. They are doing fine. Some of the strongest economies in the world are right there, and they are doing fine.

We know that overturning an entrenched Tax Code with thousands of special interests invested in keeping their carve-outs poses significant challenge. It does pose a significant challenge. But we didn't come to Congress to maintain the status quo—at least that is not why I came here. I thought we were here for big ideas. This is a big idea.

For those who are just turning it off saying: Oh, no. I remind them that a closed mind is a dead mind. You have got to have an open mind with this, Mr. Speaker. That is why this is so good.

The only people with something to lose are those who gain their power and money on the back of this convoluted, broken system. There are those who know how to play it. I know that, and you know that as well, Mr. Speaker. That is why it is time for the FairTax Act. That is why it is time to put Americans first.

Mr. Speaker, I yield to the gentleman from Georgia (Mr. CLYDE), who has an opinion or two about taxes. I know he does. He has had an experience with taxes too, like many of us have.

Mr. CLYDE. Mr. Speaker, I thank my dear friend and fellow Georgian, Congressman BUDDY CARTER, for yielding.

Mr. Speaker, I am proud to be a staunch supporter and original cosponsor of Mr. CARTER's FairTax Act, a commonsense piece of legislation designed to create a simplified and fair code that works for everyone.

Most Americans would agree that tax season is stressful and at times intimidating. This is largely due to the fact that our Tax Code has become overwhelmingly complicated and the IRS is generally unavailable on the phone. In fact, over the past year, my Gainesville district office has processed nearly 200 casework issues involving the IRS, and with an IRS backlog of more than 2 million returns, I know this issue is felt by taxpayers across the country.

While great reforms were made in President Trump's 2017 Tax Cuts and Jobs Act, I believe the next necessary step is to completely overhaul our overly complex Tax Code with the FairTax Act. The FairTax Act represents a long-term solution by repeal-

ing all Federal, corporate, and individual income taxes, payroll taxes, self-employment taxes, and death taxes, replacing our misguided system with the revenue-neutral personal consumption tax.

Under the FairTax Act, Americans would be able to keep their entire paycheck and only pay taxes on the goods and services that they actually purchase. With no national income tax, there would be no need to file a tax return. April 15—or in this year's case, April 18, today—would become just another beautiful spring day.

The FairTax Act is also a critical step to truly stop the weaponization of the IRS. In 2013, I was a victim of the IRS' abuse through unjustified civil asset forfeiture against my small business to the tune of \$940,000. I relentlessly fought back for months, eventually reclaiming my hard-earned money through the court system. Then I took my case to Congress leading to the creation and passage of what eventually was called the Clyde-Hirsch-Sowers RESPECT Act, which President Trump signed into law to ensure no American faces this injustice ever again.

Unfortunately, I know that I am not the only victim of the severe overreach of the Internal Revenue Service. In fact, to make matters worse, just last year, my Democratic colleagues provided the IRS with a whopping \$80 billion with the primary purpose of expanding the already bloated agency. The IRS recently confirmed it is set to hire nearly 30,000 new employees over the next 2 years drastically increasing the agency's auditing capabilities in order to rake in billions of dollars to pay for President Biden's pricey Green New Deal agenda.

House Republicans' first vote this Congress repealed this unnecessary funding authorization, and it is past time for Congress to fully recoup this money—sending a strong message that this institution values fiscal responsibility and stands against the weaponization of the IRS.

Not only would Congressman CARTER's FairTax Act eliminate the need for the IRS, but it would also lead to economic prosperity. Economists resoundingly agree that the FairTax Act would significantly boost our Nation's economy. Eliminating corporate taxes would incentivize corporations to headquarter in the United States, which would provide new jobs and economic development in our communities. The cost savings these companies experience will drive the competitive market, ultimately lowering prices of goods and services for Americans. In turn, Americans would have more freedom to reinvest in the economy since there would be no tax on pure investments.

In closing, I am a proud supporter of Representative CARTER's FairTax Act, and I strongly urge my colleagues to support this commonsense bill to not only simplify but also improve our tax system.

Mr. CARTER of Georgia. Mr. Speaker, I thank the gentleman for bringing up some great points.

Mr. Speaker, I want to very quickly go over a couple of myths, if you will. I know you find it hard to believe, but there are some myths out there about the FairTax Act.

First of all, the myth is that the FairTax Act rate is really 30 percent, not 23 percent. I agree. Twenty-three percent is too high. We wish it could be lower, but it is not 30 percent.

Our current income tax as expressed is an inclusive tax. When directly comparing the FairTax Act to our current income tax, the FairTax Act rate is 23 percent. Under the FairTax Act, if you would pay \$100—this is simple math, now—if you pay \$100 for a good, \$77 goes for the good, and there is an inclusive \$23 tax.

If you take the \$23 as a percentage of the \$100, Mr. Speaker, then the tax rate is 23 percent.

Unfortunately, opponents of the FairTax Act—unbelievably there are some out there—typically speak about the FairTax Act in terms of an exclusive tax simply because the rate sounds higher to consumers.

It is 23 percent. It is simple math: 23 percent.

Not only do opponents of the FairTax Act fail to admit that the exclusive and inclusive rates have consumers paying the same amount of money, but they also compared the exclusive FairTax Act rate to the inclusive income tax rate. That is unfair, and that is misleading. That is a myth. It is 23 percent. Again, I get it. I know that is too high. I wish it would be lower, but it is not 30 percent. It is 23 percent.

The only other thing I want to mention at this point is the myth that the FairTax Act—and we mentioned this earlier—would hurt the poor and give the rich a huge tax cut.

Baloney.

The FairTax Act is the only progressive tax reform bill currently pending before Congress.

Each household, as I mentioned earlier, will receive a monthly prebate based on Federal poverty levels and household size that will allow families to purchase necessary goods such as food, shelter, and medicine essentially tax-free—zero percent. This is similar to our current individual exemption and refundable tax credit system. It is essentially the same thing, but it is far simpler.

Further, the FairTax Act is not riddled with shelters and loopholes, meaning wealthy taxpayers cannot minimize what they pay in taxes regardless of how many lawyers and accountants they hire to advise them.

It is simple, it is fair, and it is preferred.

Mr. Speaker, I yield to the gentleman from Georgia (Mr. COLLINS). Representative MIKE COLLINS is a great new member of our delegation who certainly knows a thing or two about taxes, having been in business for many years himself.

Mr. COLLINS. Mr. Speaker, I thank Mr. CARTER for yielding.

Mr. Speaker, as someone who represents the great University of Georgia, it is nice to see him pick up the football and run with this thing. My friend is also right. I have spent my private life, over 30-plus years, in one of the most regulated and taxed industries that there are in this country. So, yes, it is very near and dear to my heart.

I want to thank the gentleman also for leading on a Georgia original bill which originated with Congressman John Linder.

The IRS was weaponized early on in the Obama administration, and the only thing that came out of that, the result of that, was Lois Lerner being found in contempt of Congress, and then we saw the issue go away.

Now the Biden administration, with the addition of 87,000 IRS agents, has a new target: the middle class and small businesses.

It is time for a new tax system that works for all Americans. So today I rise in support of H.R. 25, the FairTax Act.

Our tax system is in desperate need of reform, and this bill will let Americans keep their hard-earned paychecks and get rid of the IRS.

The FairTax Act will eliminate payroll and income taxes and greatly reduce compliance costs on small businesses by replacing all of these with a consumption tax on new goods and services.

The current tax system is purposely complicated, burdensome, and confusing so only the well-navigated can navigate the loopholes.

So why wouldn't we want to make it simpler and more understandable so small businesses and workers can thrive?

From my first day in Congress, I have been focused on making the Federal Government more transparent and accountable to the American taxpayer. The FairTax Act does just that. Every time Americans buy a product or service, they will know exactly how much they will pay in taxes and will be able to factor that into their decisions. There will be no more complex and expensive end-of-the-year Federal tax filings.

The only way big legislation is passed in this town is when the American people demand it. The way we get them on board is we need to hold hearings across this country to explain the ideas and the details of the FairTax Act. We need to discuss and debate the bill publicly so that the Americans can consider this proposal. Once they hear about it though, I am confident that they will support the concept of the FairTax Act.

Let's get to work.

□ 1815

Mr. CARTER of Georgia. Mr. Speaker, again, here you have a businessowner. He knows all about

taxes. When he talks about a business that is one of the most regulated in the country, he and our previous speaker, Representative CLYDE, boy, you talk about regulated businesses, both of them have regulated businesses. Both of them understand firsthand and have personal experience, real-life experience, about the IRS and taxes.

I will address one more myth here, the myth that the FairTax Act will unfairly punish senior citizens living off their retirement income. Unfairly punish senior citizens living off of their retirement income? Wrong. Retired individuals living on fixed incomes will benefit from the FairTax Act, just like all other Americans will benefit.

The new system will eliminate the current income tax on Social Security benefits. Have you looked at your Social Security check lately? It is not what it started out at because they take out taxes on it.

It will also eliminate the income taxes on investment income, something a lot of retirees have and depend on.

It eliminates taxes on pensions, benefits, and individual retirement account, IRA, withdrawals.

It eliminates all of that, so don't tell me it is going to punish retirees. It is going to do just the opposite.

The monthly prebate will offset the taxes paid by seniors on essential goods. I hear this: Old people aren't going to be able to afford groceries, and they are not going to be able to afford shelter.

Wrong. They will be able to afford it. That is what the prebate is about. Essentially, up to \$30,000 a year for a family of four, your essential tax rate is going to be zero, nil.

Again, senior citizens living off of their retirement income, after the initial implementation of the FairTax Act, if prices increase, penny for penny, seniors will receive additional Social Security benefits until prices return to or below pre-FairTax Act levels.

This is simple. It is fair. It is preferred.

Mr. Speaker, I yield to the gentleman from Alabama (Mr. MOORE), who certainly understands a thing or two about taxes. He has paid enough taxes in his life, I am sure.

Mr. MOORE of Alabama. Mr. Speaker, today, I rise to express my support for making tax day a thing of the past. Our current tax code is four times as long as the King James Bible but contains none of the good news.

Last Congress, PELOSI and the Democrats made it their mission to hire 87,000 new IRS agents. Furthermore, Biden's budget calls for the highest level of taxation in American history, with \$4.7 trillion in new taxes.

A recent analysis by the Tax Foundation found that Biden's \$4.7 trillion tax hike on workers, families, farmers, and small businesses would destroy over 300,000 American jobs, cut workers' wages by 1 percent, and reduce American economic growth by 1.3 percent.

President Biden and the Democrats want every day to be tax day, but today, I introduced legislation that would abolish the 16th Amendment. I am also a proud supporter of the FairTax Act.

The FairTax Act would eliminate all personal and corporate income taxes, abolish the death tax, eliminate gift and payroll taxes, repeal the tax code, replace it with a single national consumption tax, and, my favorite part, it would abolish the IRS.

This is the gold standard for tax law and would turn the convoluted, abusive, and biased system into a straightforward code that works for every American.

Instead of inflating our already-bloated bureaucracy and continuing to punish those who work hard to succeed, Americans deserve a system that works for them.

Mr. Speaker, I thank my colleague BUDDY CARTER for his work on this legislation.

Mr. CARTER of Georgia. Mr. Speaker, one more myth: The FairTax Act will make new homes too expensive, and it will eliminate incentives like the mortgage interest rate deduction. I hear this all the time. Again, wrong.

Under the current system, every time a new home is purchased, a home buyer is paying an increased price that results from embedded costs. See, that is what people don't understand. Taxes are embedded. They are embedded in the prices that you are paying right now.

Under the FairTax Act, when you buy a new home, these embedded costs are eliminated, meaning the cost for consumers can fall relative to the price of home construction and compliance costs.

Additionally, under the FairTax Act, mortgage interest rates are expected to drop as interest income falls toward the tax-free bond rate. Mortgage interest rates are expected to fall under the FairTax Act. Wow.

Mr. Speaker, I yield to the gentleman from Virginia (Mr. GOOD), a great advocate of tax reform.

Mr. GOOD of Virginia. Mr. Speaker, I thank the gentleman from Georgia for his leadership on this critically important issue.

You might say what the House of Representatives does is tax and spend. Thankfully, we are the party that wants to tax less and spend less, so it is a win-win for the American people, a win-win for freedom, a win-win for Americans as a whole.

It is appropriate on this day of all days, national tax day, to be discussing the state of our tax system. It is no secret to most Americans that the IRS does not serve their interests and, worse yet, frequently uses its power to target law-abiding American citizens and conservative groups. The American people are sick and tired of dealing with a broken, confusing, and even hostile tax system.

My office regularly hears from constituents who simply want to get an

answer from the IRS when they are trying to do their taxes or want to know why they are forced to pay taxes for things such as an inheritance from their loved ones.

Rather than take a hard look at the current situation, the Biden administration has made it clear they want to further weaponize the IRS against hardworking Americans by spending \$80 billion to hire an estimated 87,000 new agents to harass, intimidate, and threaten taxpayers.

In fact, in Virginia's Fifth District, one of the things I commonly hear is what we need more of is IRS agents. Of course, I have never heard that in Virginia's Fifth District.

The American people deserve a better tax system that does not needlessly target them or even punish them for doing their best to work hard, put food on the table, and comply with an ever-more-complicated tax code.

The addition of these 87,000 IRS agents should raise alarm bells for all Americans since the IRS and its employees regularly do not follow the limits of their lawful directive. We can point to example after example.

As a matter of fact, just last month, an IRS employee was found guilty of three counts of wire fraud, two counts of aggravated identity theft, five counts of aiding and assisting in the preparation and presentation of a false and fraudulent return, and three counts of making and subscribing a false and fraudulent tax return.

Clearly, the American people do not need a more powerful and emboldened IRS. The current system must change, and that is where this bill from the gentleman from Georgia (Mr. CARTER) comes into play.

The FairTax Act tax system is easy to understand, and it will save billions in compliance for taxpayers and the Federal Government. It holds all Americans to the same standard, a 23 percent sales tax. In doing so, Americans will not be onerously taxed on what they earn. Instead, they pay a fair tax on what they consume. It puts Americans in control of the taxes that they pay.

It removes the discrimination that is in the tax system because everybody pays taxes based on what they consume. Organized crime pays taxes. Crime cartels pay taxes. The Mafia pays taxes. Tax cheats are paying. Under-the-table earners are paying. You get the idea.

Today, the average American worker is forced to pay the Federal Government 33 cents of every dollar they earn as opposed to what we are proposing today, which is the fair tax of 23 cents for every dollar they spend if they choose to spend it.

Thanks to the prebate plan in this bill, taxpayers will be able to spend up to the poverty guideline and have that amount be exempt from the impact of the 23 percent tax.

Implementing this national sales tax will double the number of taxpayers in

the system. Instead of having just about 150 million taxpayers who are currently having to pay income taxes, this would bring about 300 million Americans as consumers into the tax revenue. Everybody would be participating based on what they consume.

Wealthy people would pay more because they spend more and make more expensive purchases, not to mention 51 million annual foreign tourists and some 12 million illegal immigrants in our country, illegal aliens who reside here.

The FairTax Act is a commonsense reform that will unburden the American people and stimulate economic growth. Individuals will have more control over their finances and not be threatened with penalties or double taxation for investing and saving their own money.

Rather than guess how much you owe each year or how much the government owes you, which a lot of us just had to do here, the FairTax Act will enable taxpayers to know exactly how much they are paying.

Mr. Speaker, I thank my friend BUDDY CARTER for his leadership on this that will put the American taxpayer first, unleash economic growth, and hold everyone accountable to one simple tax requirement.

Mr. CARTER of Georgia. Mr. Speaker, did you hear what he just said? Unleash American growth. Unleash American growth. Wow. What great words.

Mr. Speaker, the bottom line: Our current tax system is broken. It is broken, and it is oppressive. The FairTax Act allows Americans to keep 100 percent of their paycheck, of their hard-earned paycheck, and it ends the IRS headache.

A family of four earning \$30,000 a year is going to pay zero, not one penny, in taxes. Further, this bill will save small businesses hundreds of billions of dollars a year in compliance costs, making it easier to start and grow a business here in America—we need that; we need more small businesses—by capturing the underground economy.

Almost every speaker has talked about this. We are going to be capturing the underground economy—tourism dollars, purchases made by illegal immigrants.

This bill will save Social Security while leaving more money in the hands of the American people and revolutionizing our economy.

Mr. Speaker, I yield to the gentleman from New York (Mr. SANTOS), the latest sponsor of the FairTax bill.

Mr. SANTOS. Mr. Speaker, the American people need tax relief, and I rise today to share my unapologetic support for the FairTax Act.

Taxes continue to skyrocket in States like New York. Many of my constituents pay nearly \$50,000 in local taxes. Of that amount, \$10,000 can be deducted from gross income. The rest gets taxed twice.

I have introduced two bills regarding tax deductions: H.R. 1260, the SAL/T

Relief Act, and H.R. 2634, the Alimony Relief Act. Both of my bills seek additional deductions for taxpayers forced to submit to government-directed payments.

Regarding alimony, I hope to repeal the section of law within the Tax Cuts and Jobs Act of 2017 that places the tax liability of government-mandated payments on the person who makes the payment and not the payee. Why should the person earning the money but not spending it pay the tax liability?

Mr. CARTER's FairTax Act ensures that we pay taxes on what we buy rather than on what we earn. It would make both of my bills unnecessary. The hours spent every year doing tax returns wouldn't be necessary, and Americans would have more time to spend with their families.

I hope we can make real progress on the FairTax Act, but in the meantime, I would welcome my colleagues to support my efforts. I look forward to the day when a simpler tax code is afforded to all of our constituents.

Mr. CARTER of Georgia. Mr. Speaker, I thank the gentleman for his very insightful comments. I appreciate that very much. I thank all of my colleagues for their support and for speaking in favor of America's favorite tax proposal. Yes, it has been around. It has been around for quite a while now, but its time has come.

This bill, in fact, was first proposed by Representative John Linder, a member of the Georgia delegation whose chief of staff, ROB WOODALL, took over the bill when he was elected to Congress, another Georgian. When Rob retired, he asked me if I would take over this legislation, and I was honored to do so because I made a commitment when I became a Member of Congress that this would be the first bill I would cosponsor as a Member of Congress, and it was. It has been ever since I have been a Member of Congress.

Cosponsoring this bill was my first act as a Member of Congress, and I am eager to see this landmark bill finally get the attention and legislative action it deserves. It is fair; it is simple; it is preferred. You are in control. You decide how much you want to pay in taxes, not some unelected bureaucrat, not some Member of Congress who decides they need a loophole or a tax break for something. No, you are going to decide. You are going to decide what you are going to pay taxes on and what you are not going to pay taxes on.

Again, as I started out tonight, today could be the last tax day our country ever sees. Let that sink in. Today could be the last tax day our country ever sees. All we have to do is adopt the FairTax Act, a consumption tax.

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

□ 1830

#### TARGETING PEOPLE OF FAITH

The SPEAKER pro tempore. Under the Speaker's announced policy of Jan-

uary 9, 2023, the Chair recognizes the gentleman from Wisconsin (Mr. GROTHMAN) for 30 minutes.

Mr. GROTHMAN. Mr. Speaker, this week Congress returned from 2 weeks working in our districts, and obviously, we heard quite a bit from our constituents back home. I would like to spend a little bit of time addressing issues that I think are on their minds.

The first thing is we had another step toward the—I will call it the de-Christianization or dislike of people of faith.

It was revealed within the last month and a half that a memo was leaked from the Richmond office of the FBI saying that they were concerned that conservative Catholics may be tied up with white supremacists, and we have to monitor them. I think this is one of the most offensive things up there.

Now, first of all, their source for this was the Southern Poverty Law Center. I would ask anybody to Google the Southern Poverty Law Center and see the degree to which it has been used to enrich its founders and is a totally discredited source.

I thought nobody outside of maybe a few journalists would trust it with anything, but apparently the FBI considers the Southern Poverty Law Center a legitimate source.

Even more scary is that they are targeting conservative Catholics. Do you know why they are targeting conservative Catholics?

Because they are sincere believers in their faith, and that scares the type of people who are running the country, or they are afraid they would be an obstacle in the type of country they want us to become.

They do say that this was not up to their exact standards. In other words, what they are apologizing for is they got caught because there was somebody there who was a whistleblower who exposed the way the leadership in the FBI thought.

I think all Americans—and I am not Catholic, but all Americans who take their faith seriously should be very alarmed at this.

There have been many countries around the world which consider Christianity or religion their enemy. I thought one of the major reasons why the United States was different than these other countries is because we are supposed to be a moral and religious Nation.

We are a Nation built for people who take their faith seriously. Now we find out the FBI thinks we ought to put informants in with groups of conservative Catholics to make sure they are not up to something untoward.

I hope all Americans are appropriately concerned with the type of people we have being hired in the FBI. I hope all clergymen realize that if they can go after the conservative Catholics, the next thing they are going to do is go after you.

The idea that they would think we should put informants in with conservative Catholic groups to make sure

they are not doing something untoward is truly scary.

#### WORKING TOWARD PEACE

Mr. GROTHMAN. My next topic for tonight is a topic in which not a lot of progress has been made in the last 2 weeks, but I continue to believe people in this body or the press corps should be turning up the heat a little bit on our current administration.

I have talked before about the potentially huge problems we could have in Ukraine. We are dealing with a very advanced country in Russia, a country with nuclear submarines, a country with the ability to shut down your electric grid, and no progress is being made toward some sort of peace agreement.

This war has now gone on for over a year. I think there are, sadly, some people in this town who wouldn't mind if it goes on another 2 or 3 years.

The additional cost, as far as monetary cost, is a scandal in its own right, but that is not as horrible as the huge cost in human suffering and death that every war has.

I have talked before about the fact that Ukraine has the second lowest birth rate of any country its size in the world, behind only South Korea.

Russia itself has had a big immigration problem in which people are leaving their country. I have been at the southern border and heard stories of young Russians coming here, so it should be particularly easy to negotiate some sort of deal.

The United States is in a position to negotiate that deal, but certainly other countries that we are friendly with; Israel, Turkiye, or France, could be prodded to work toward some sort of peace deal on humanitarian reasons, if none other.

Nevertheless, we don't hear a lot of talk about that, not a lot of gossip that behind the scenes, people are working toward some sort of agreement.

Given how poorly things went with Russia when they invaded, things didn't wrap up in 3 days like our CIA was guessing, I assume it was a surprise to Russia that things are still going on this long, as well.

I would assume that, therefore, both sides would like to work toward a peace agreement here. But sadly, the United States, who I think should be working for peace—I always kind of remember when the United States negotiated the end of the Russia or Japanese war.

We should be wanting world peace but, instead, you hear no rumors in that regard. I would hope that the press corps and other politicians in this area would be asking a little bit or prodding the relevant people along to make sure that we work toward peace.

#### CONTROL OF THE SOUTHERN BORDER

Mr. GROTHMAN. The next topic—I could always argue—and the most important topic for our country is the border. While back in the district, I spent 1 day—haven't been there in about 11 months, but I spent 1 day at