

This is the latest show here about nothing. What they have got going at this moment is another government-like gimmick. We will hear today why this is bad legislation. It certainly undermines majority rule.

It hearkens back to the Articles of the Confederation which we could not live under. It is even harsher than House rules that the other side passed a few years ago, which they also were not able to live under. It enshrines corporate tax loopholes which the Treasury Department recently pointed out are expanding at a tremendous pace.

But what offends me the most about this is it is inconsistent with our Constitution. The Constitution requires a two-thirds majority in this House in only three instances: overriding a President's veto, submission of a constitutional amendment to the States, and expelling a Member from the House.

This issue at this moment does not rise to the level of that seriousness. We should be doing some real work today on April 15. The other bill on the floor is a serious bipartisan bill.

Yesterday I introduced a major simplification bill that the Committee on Ways and Means chairman last year accepted, at least in part. I would much rather be talking to my colleagues today about those issues.

But there is one good thing we can say about this bill today, this proposal in front of us. We did not waste any time having any hearings on it. So I guess it was not quite that serious. No one can argue that we wasted too much time debating it, because it will be over this afternoon.

But more than anything else, this constitutional amendment we have before us is a gimmick. The three items I cited earlier are very clear. Let us end this notion of having government by gimmick and get on with the real business of this Nation. As George Costanza might say, "It was a show about nothing."

Mr. BARTON of Texas. Mr. Speaker, I yield myself 15 seconds.

I want to put into the RECORD at this point in time a letter from the Commonwealth of Massachusetts, the Executive Department, signed by the Governor of the Commonwealth, Governor Cellucci. It says, "On behalf of the Commonwealth of Massachusetts, I am pleased to express my support for the Tax Limitation Amendment."

Mr. Speaker, I include the letter as follows:

COMMONWEALTH OF MASSACHUSETTS,
Boston, MA, February 4, 1999.

GROVER G. NORQUIST,
President, Americans for Tax Reform,
Washington, DC.

DEAR MR. NORQUIST: On behalf of the Commonwealth of Massachusetts, I am pleased to express my support for the Tax Limitation Amendment (TLA).

During the current time of economic prosperity, we must wisely prepare for the often unpredictable tides of our national economy. The passage of the TLA will safeguard the needs of our taxpayers and provide protec-

tion against unnecessary future tax increases.

Sincerely,

ARGEO PAUL CELLUCCI,
Governor.

Mr. Speaker, I yield 2½ minutes to the great gentleman from the State of Indiana (Mr. SOUDER).

(Mr. SOUDER asked and was given permission to revise and extend his remarks.)

Mr. SOUDER. Mr. Speaker, the question is: Why are we here particularly today in addition to it being tax day?

When the Republicans took over Congress in January of 1995, the first major legislative vote for me as a Member of Congress was the first item of the Contract with America.

A significant number of Members in the class of 1994 were very concerned because that balanced budget amendment had this particular clause taken out. The protection against tax increases, that had been part of our Contract with America. We at that point in our first legislative vote developed our reputation as a bunch of troublemakers in this House.

As part of that compromise, we were promised that, on April 15, we would have the opportunity, thanks to the gentleman from Arizona (Mr. SHAD-EGG), who then worked with the gentleman from Texas (Mr. BARTON) who had been a champion of this long before we got here, who worked out with the gentleman from Texas (Mr. ARMEY), the majority leader, who had always been a leading tax cutter, that we would have the opportunity to point this out to the American people on this day.

Although I still voted against that balanced budget amendment for this reason, a balanced budget will not work unless we have tax protections, because if we can increase taxes, we can balance a budget superficially because it will look like we are raising revenue the first year, but in fact it will continue to contract.

The only way really to save Social Security in this country, the only way to really balance the budget in this country is by cutting taxes because of economic growth, an increasing pie. The Reaganomics have been proven to work once in the 1980s.

This time, by combining a government growth less than the combined rate of inflation and the economic growth of society, we were able to get an annual surplus but only because we had the tax cuts with it that stimulated the growth.

The President can submit a balanced budget here, as our majority leader said a little while ago and the other speakers said, one can present a balanced budget, all one has to do is raise taxes.

The fact is this about our President and, in particular, the Vice President: Vice President AL GORE did not invent the Internet. Vice President AL GORE invented the Internet tax.

That is the approach of this administration. Their approach is how to raise

revenues through tax increases or, at the very least, keep the money here when the tax cuts generated the additional revenue.

This Congress is already proving that, even with the Republican majority, when we see a surplus, we tend to spend it. We have millions and millions of dollars being spent every day now over in the Balkans. We have many demands on us. We cannot in this society succeed without economic growth. That means lower taxes and stop any tax increases.

Mr. BARTON of Texas. Mr. Speaker, it is my pleasure to yield 2 minutes to the gentleman from Texas (Mr. PAUL).

(Mr. PAUL asked and was given permission to revise and extend his remarks.)

Mr. PAUL. Mr. Speaker, I thank the gentleman from Texas for yielding me this time.

I would like to start off by saying that I admire political courage. I have been fascinated by the Members from the other side of the aisle who have been willing, in the light of day and before the American people, to stand up and tell us that they do like it to be easy to raise taxes, and they object to making it more difficult to raise taxes. So I admire them for that.

But we must ask, why are taxes high? Taxes are high because government is big. We are dealing with only one-half of the equation. As long as the American people want big government, as long as they want a welfare state, and as long as they believe we should police the world, taxes will remain high.

This is a token effort to move in the right direction of eliminating taxes. Big government is financed in three different ways. First, we borrow money. Borrowing is legal under the Constitution, although that was debated at the Constitutional Convention, and the Jeffersonians lost. Someday we should deal with that. We should not be able to borrow to finance big government.

Something that we do here in Washington which is also unconstitutional is to inflate the currency to pay for debt. Last year the Federal Reserve bought Treasury debt to the tune of \$43 billion. This helps finance big government. This is illegal, unconstitutional, and is damaging to our economy.

But we are dealing with taxes today. Taxes today are at the highest peacetime level ever, going over 21 percent of the GDP. The problem is that taxes are too high.

I commend the gentleman from Texas (Mr. BARTON) for bringing this measure to the floor. I would say this is a modest approach. Today we can raise taxes with a 50 percent vote. I and others would like to make it 100 percent. It would be great if we needed 100 percent of the people to vote to raise taxes. I see this as a modest compromise and one of moderation. So I would say that I strongly endorse this move to make it more difficult in a very modest way.

Mr. WATT of North Carolina. Mr. Speaker, I yield myself 1 minute just for the purpose of asking the gentleman from Texas (Mr. PAUL) a question.

I take it that the gentleman believes that government is too big and that is a function of both what it takes in and what goes out, what it spends out.

So would it be fair to say that the gentleman would support a constitutional amendment requiring a two-thirds vote for expenditures, too?

Mr. PAUL. Mr. Speaker, if the gentleman will yield, that sounds like a pretty good idea.

Mr. WATT of North Carolina. Mr. Speaker, I thought that might be the case.

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

Mr. BARTON of Texas. Mr. Speaker, I yield 2 minutes to the gentleman from South Carolina (Mr. GRAHAM), one of the great congressmen from the Palmetto State.

Mr. GRAHAM. Mr. Speaker, I appreciate the opportunity to speak on this. There has been a lot of humor passed about between both sides of the aisle. That is good. We ought to be able to debate things and have a smile on our face.

There are a lot of people not smiling today because they are having to pay taxes. This is the worst day in the world to be a Democrat because they have to come up here and tell everybody this Tax Code is a little bit off, and we would fix it if we could get on with fixing it.

Somebody said, "This is a show about nothing." Well, they have got to remember this: Their show got cancelled. The tax-and-spend show got cancelled by the American people. If they all do not get with the program, they you are never going to get back on TV.

People are tired of 1,000 reasons not to be responsible up here. There will be 10,000 reasons offered today why we cannot put some discipline in Congress to tax the American people.

States have done this amendment. Those States that have passed the tax limitation amendment requiring a two-thirds vote have taken less of the people's money. The day we pass this amendment up here is the day we take less of the American people's money.

But there will never be a better issue to define the parties than this issue. Four years in a row we have had a vote on this. Every year, we have got a majority. But our friends on the left are never going to let go of the ability to take one's money easily until the American people get more involved in this debate.

But the day we lose control of this House, if that ever happens, one thing is for sure, we will never have this amendment talked about ever again. There will never be another proposal as long as the other side is in charge to limit the ability of the Federal Government to take one's money in some reasonable way.

That is what this debate is about. That is what the next century is about. Every year we need to have this debate. Every year we are going to get more votes than we did the year before because they are running out of excuses of how to grow the government and explain the Tax Code in some understandable way.

I regret we are denying the Democratic Party the ability to fix the Tax Code for a few hours, but it is great to have this debate. When this debate is over, I welcome their efforts to help us simplify the Tax Code. I am sorry we took a day out of their efforts to change the Tax Code.

Mr. WATT of North Carolina. Mr. Speaker, I yield 5 minutes to the gentleman from Maine (Mr. ALLEN).

Mr. ALLEN. Mr. Speaker, I thank the gentleman from North Carolina for yielding me this time.

It is April 15. In April, the Republican constitutional amendment of the month is always the same. Let us try once again to pass a constitutional amendment that would require a two-thirds majority to raise taxes in any amount. So here we go again. They have lost before over and over again, but let us try again.

The previous Speaker said, "Why are taxes high?" We have got government that is too big. On the other hand, they are always tax talking, always talking about taking the people's money. Well, the people's money goes for defense. It goes for Social Security. It goes for health care. It goes for education.

James Madison would be turning over in his grave today because there are only three reasons in which the Constitution requires a supermajority vote. They are all procedural matters: the removal of a Member of the House, the passage of a constitutional amendment, and overriding a presidential veto.

James Madison realized the importance of majority rule. What this amendment attempts to do is empower one-third of this House plus one to block measures that would be good for the American people. It would do so in perpetuity.

We do not know what this place will be like or what issues we will have to deal with 50 years from now. We will not be here, but other people will, and they may decide that it is more important to improve education or improve health care and have some increase in taxes perhaps on the wealthy, and we, today, the majority would take away that opportunity.

We look back. Let us look back at the last few years. Since 1982, there have been six major deficit reduction acts that have been enacted, six major laws since 1982. Five of those six have included a combination of revenue increases and program cuts, five of the six. President Reagan signed three of them. George Bush signed one of them. President Clinton signed one of them. They included revenue increases.

Let us take the one that President Clinton signed in 1993. Not one Repub-

lican in the House or Senate voted for that. It raised taxes on 1 percent of the American people. It drove down interest rates. It improved our economy to an extent that we could then have only imagined.

In fact, if the President had said in 1993, if the President had said, "I have a plan that will lead this country to greater prosperity than it has ever been known before, and here is the package that will do it," no one would have believed President Clinton in 1993 if he had said what his plan would accomplish and has accomplished over the last 6 years.

We have a level of prosperity that is unmatched in American history, and it is due to the fact that we bit the bullet and made a tough decision then.

Now, what this rule proposes is that it is okay for this House to have 51 percent vote to go to war, but we need a two-thirds to close a tax loophole.

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We would need 51 percent to do something about Social Security and Medicare that might involve some increase in revenues, but we would need two-thirds to close a tax loophole.

This is a bill, a constitutional amendment, that basically says we want to make sure that we can cut taxes for the wealthy, but we prevent this Congress from doing anything else of significance without a two-thirds majority if it requires some increase in revenues.

Now, there have been a number of statements made about the States, but the States are not responsible for Medicare, the States are not responsible for Social Security, the States are not responsible for national defense. And if we go into a recession, the people of this country will not be looking to the States to pull us out of it again.

This bill is not needed. It is not needed. We have lived with this arrangement where we have majority rule on substantive matters for 200 years. The next 200 years will be better if we have majority rule on substantive matters and we do not try to empower a minority of one-third plus one to make the decisions in this House of Representatives.

Mr. BARTON of Texas. Mr. Speaker, I yield 1 minute to the gentleman from Georgia (Mr. ISAKSON), the newest Member of the House but one of the most effective Members.

(Mr. ISAKSON asked and was given permission to revise and extend his remarks.)

Mr. ISAKSON. Mr. Speaker, I commend the gentleman from Texas (Mr. BARTON) for the introduction of this amendment.

I have listened with interest to the constitutional references, so I would make just a few points. It is correct that there are only three places in the Constitution where a two-thirds vote is required, but one of those is to amend the Constitution.

Our Founding Fathers knew they could not contemplate everything that