

of designs that will commemorate their history. I believe this is a great program and everyone should be allowed to participate. However, this was not the case. As usual, the territories and the District of Columbia were overlooked.

Although this nation supposedly is "dedicated to the proposition that all men are created equal," you have to look no further than the territories and the District to realize that it is not. As a citizen lower station, one who is not allowed to vote at presidential elections—a delegate, not quite a full Member of Congress, who hails from an unincorporated territory with an unresolved political status, I have been designated to be the one from my home island to make sure that we get a fair shake anytime we can. Oftentimes the objective is impossible. We have to work twice as hard in order to get half as much. This is why I strongly support Delegate NORTON's amendment to the 50 States Commemorative Coin Program.

The territories and the District need and deserve all the recognition and attention we can get. Extending the 50 States Commemorative Coin Program for another year to accommodate the territories and the District is equitable, it is sensible, and it is fair. This year marks Guam's centennial under the American flag. It would be a fitting tribute to include the territories in this commemorative coin initiative. I urge my colleagues to support this important legislation.

INTRODUCTION OF "TAX ON TALKING REPEAL ACT OF 1998"

HON. JENNIFER DUNN

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 1, 1998

Ms. DUNN. Mr. Speaker, after serving on the House Committee on Ways and Means for the past three and one-half years, I continue to be amazed at the outrageous provisions that encompass our current tax code. In no small part many of these provisions are a function of a tax code that is spiraling out of control. The irony is that while our tax code has 7 million words it lacks two simple words—common sense.

One of the most ridiculous tax code provisions I have discovered imposes a 3 per cent luxury tax on the telephone service of every single American. The legislation I am introducing today, with my colleague from Louisiana, Congressman BILLY TAUZIN, will repeal this federal luxury tax on talking. Common sense suggests a number of reasons for swift enactment of our legislation to repeal the luxury tax on telephone service.

First, this was a "temporary" tax first adopted in 1898 to fund the Spanish-American War. One hundred years later this "temporary" tax still exists. For over fifty years the tax served as a means to meet revenue needs imposed by the Spanish-American War, World War I, the depression, World War II, the Korean War and Vietnam. In 1965, Wilbur Mills, Chairman of the House Ways and Means Committee declared, "the emergency conditions which gave birth to these taxes have long since disappeared. The taxes have remained, to become a source of discrimination among taxpayers."

Secondly, everyone realizes that having a telephone in your home is no longer a luxury.

Since the enactment of this tax 100 years ago, telephone service has evolved into a vital infrastructure for modern life. The use of telephone services by a select few in the 1930s has exploded to the point that over 90 percent of American homes and businesses, across all segments of society, are wired for telephone service. In 1990, the Congressional Research Service reported, "A consensus has emerged that the telephone today is no longer viewed as a luxury and can best be compared to an item of general consumption. The tax bears no direct relation to any government service received by the telephone consumer."

Third, like all luxury taxes, the federal telephone excise tax is regressive. Consumer expenditures on telephone service are a higher percentage of income for lower income families than for higher income families. In 1987, the Department of Treasury, Office of Tax Analysis, determined that "the communications excise tax causes economic distortion and inequities among households and that there is no policy rationale for retaining the tax."

The repeal of the federal telephone excise tax would instantly accomplish what Congress had hoped to do through the Telecommunications Act of 1996—lower customer bills. Telephone service in America today is a basic necessity, a part of our daily lives. Americans should not have to pay a tax to the Federal Government in order to call their families on holidays or Mom on Mother's Day. Common sense tells us this is an unreasonable tax. Common sense tells us that repeal is necessary.

In closing, I would like to commend my colleague, Representative BILLY TAUZIN, for his willingness to work with me in moving for swift enactment of the Tax of Talking Repeal Act. I urge all of my colleagues to join us in supporting this measure.

TRIBUTE TO DR. MARTIN LUTHER KING, JR., ON THE 30TH ANNIVERSARY OF HIS DEATH—A DEDICATION TO HIS LIFE AND WORDS

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 1, 1998

Mr. LANTOS. Mr. Speaker, I rise today to commemorate the life and the contributions of Dr. Martin Luther King, Jr., and to mark the thirtieth anniversary of his tragic death on April 4th, 1998.

Dr. King's life is a testament to our highest values of peace, equality, and justice that we honor in this nation. I shudder to think of our country without the words, the inspiration, and the activism of Dr. King. I shudder to think of this world without his eloquent voice to lead us in preserving civil rights and human rights for all people, no matter their differences.

Mr. Speaker, it is in honor of Dr. King that we must rededicate ourselves to an unfinished task—the elimination of social, legal, and economic discrimination against all minorities, against all disadvantaged Americans. Let us remember his achievements so that his vision of a peaceful, prosperous humanity will not be silenced and will not go unheeded.

During the civil rights movement of the 1950's and 1960's, Dr. King was an advocate

for nonviolent change. His beliefs were the basis for an effective and powerful movement by Americans everywhere to protest against blatant racism in the form of racial segregation. He organized "sit-ins" and boycotts against both public and private institutions participating in the segregation of black people. His immensely influential work with the civil rights campaign earned him the Nobel Peace Prize in 1964. Our nation was in shock and grief after his tragic and untimely assassination on April 4, 1968.

Mr. Speaker, I know that my colleagues share with me the profound inspiration and hope that I experienced as I listened to Dr. King's stirring "I Have a Dream" speech during the 1964 civil rights demonstration in our nation's capital. I still remember the urgency of his words to the poor, the disenfranchised, and the oppressed.

And when we allow freedom to ring, when we let it ring from every village, from every hamlet, from every state and every city, we will be able to speed up that day when all of God's children, black men and white men, Jews and Gentiles, Protestants and Catholics, will be able to join hands, and sing in the words of the Old Negro spiritual: "Free at Last! Free at last! Thank God Almighty, we are free at last!"

Mr. Speaker, we in this Congress know that Dr. King's remarkable dream is still unfulfilled. We know that those who are weak, those who suffer from poverty, from hatred, from ignorance, are those for whom our country is still returning the check that Dr. King denounced—the check marked "insufficient funds." The disease of discrimination still exists in our country in both its most blatant and more subtle forms. Equal political participation still eludes our fight for equal justice for all. Our liberty is incomplete without adequate provisions for the elderly and without quality care for our children.

We cannot succeed in our quest for liberty and freedom without acknowledging, as Dr. King wisely taught us that "there is no peace without justice." Therefore, we must continue to struggle for justice. We must support our President who engages this nation in a dialogue of race with his "Initiative on Race: One America in the 21st Century." We must prosecute all hate crimes, those against race, ethnicity, gender, and sexuality, against anyone who is different. We must give everyone equal opportunities to education, especially higher education. We must pass just laws which protect those who remain unprotected by our system. We must create and pass a budget which takes into account the needs of all Americans.

Genuine leadership will result in genuine reform. We cannot have genuine reform until we take into account the relative position of minorities, and the relative position of the economically disadvantaged. There will be no peace and true prosperity in this country until every homeless person has shelter and every hungry mouth is fed.

Americans have common needs and common desires, and we must work with each other, not against each other, to achieve our goals. Dr. Martin Luther King, Jr. spoke to us of unity, not dissension. It is our responsibility to move toward social justice through nonviolent means, and it is our responsibility to prevent violence by examining our laws and their enforcement.

We must learn to enact change, rather than merely react to change. We can start by recognizing the ways in which discrimination operates in subtle and insidious ways within our

society despite our laws, ways which may not be as obvious as segregation, but are discrimination nonetheless.

We must acknowledge that America cannot rest on laurels of prosperity, but must continue to seek a prosperous equality. We can be non-violent in ways that are filled with respect and dignity for all.

Mr. Speaker, as this nation solemnly marks 30 years since the tragic and violent and untimely death of Dr. Martin Luther King, Jr., I urge my colleagues in the Congress to recommit ourselves to the struggle which Dr. King so personified and defined. I urge my colleagues in the Congress to share with me my appreciation of this great man and to work together to achieve his vision. The road to Dr. King's vision of peace is long and difficult. Let us not be daunted. Let us march together for freedom.

RETURN OF THE DEADLINE

HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 1, 1998

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, this month millions of Coloradans will begin the time-consuming and stressful task of preparing tax returns for the April 15th deadline. Considering the time, irritation, and inconvenience required to comply with our increasingly complicated federal tax code each year,

it's not surprising that some common synonyms for the word "tax" include: *demand, oppress, accuse, exhaust, and burden.*

Americans spend a combined 5½ billion hours each year working to comply with our current tax system. Meanwhile, the 114,000 employees of the Internal Revenue Service (IRS) are toiling too. They must in order to churn out the 8 billion pages of forms and instructions mailed to lucky recipients like you and me each January. And don't forget the trees. Over 300,000 trees are chopped down each year just to produce the paper for these riveting publications. Even the easiest form, the 1040EZ, has 33 pages of instructions—all in fine print.

Meanwhile, what do we have to show for our personal contributions of time, stress and inconvenience? A federal budget that amounts to more than \$1.7 trillion per year, and a federal debt surpassing \$5.5 trillion and gaining. If all that cash was going only to the essential functions of government—defending our borders, and providing those services that cannot be effectively left to individuals, States, groups, charities, or markets—we'd be in good shape. But in reality, much of this spending goes toward programs our government has no business providing, or all too often, is just plain squandered. Remember the "essential" expenditure of \$800,000 to study methane production in European cows, or the \$13,000 we spent to fly top Clinton officials an enduring 55 miles for a round of golf?

No, this is just plain wrong, and this is the very reason I came to Congress. Just weeks

ago I presented the taxpayers with a check for more than \$354,000 in unspent funds from my 1997 office budget—nearly 40 percent of my allotment. This is but a small example of how our government, can be doing much more work, for much less cash.

This is why I cosponsored and voted for three of the most important pieces of legislation in decades. The Taxpayer Relief Act of 1997, providing the first net tax cut in 16 years; the Balanced Budget Act of 1997, bringing our federal books in balance for the first time since 1969; and the IRS Restructuring Act, getting us one step closer to reining in one of the most abusive agencies in America, and setting us up to scrap the entire tax code in favor of one that is fairer, flatter, and simpler.

But we all have a role in making our government better and more responsive. Each and every one of us has the moral obligation to ensure our government is the leanest and most efficient service provider on Earth.

All Americans should keep in close touch with their elected officials—call them, write them, and e-mail them. Remind your public servants that you are watching their every move, and that the measure of their achievement depends upon the betterment of your life, and that of your family.

There is an old saying that government is a necessary evil. Let's just ensure that when we write those checks on April 15th, we are not buying more evil than we can handle.