

minute and to revise and extend his remarks.)

Mr. COOK. Mr. Speaker, let us face it. If we were to start from scratch, no one in his right mind would ever come up with the current Tax Code, not in 1 million years. It is incredibly complicated, it has countless loopholes, special cases, exemptions, and arcane provisions.

Average Americans sit down with their 1040s and soon they are frustrated, flustered, and often angry. Then they start on the schedules and all the special forms, and then they cannot figure out if the special cases applies to the special cases and all the instructions, and then it gets worse from there. Heaven help you if the IRS disagrees with your interpretation of one of the IRS regulations.

It is time to start over and come up with a simple, fair, honest tax system. It is time to start a national debate on what the new Tax Code should look like. It is long overdue, and the American people deserve action on this important issue.

CONGRESS HAS BETTER THINGS TO DO

(Ms. SLAUGHTER asked and was given permission to address the House for 1 minute.)

Ms. SLAUGHTER. Mr. Speaker, I rise this morning to discuss very briefly the controversy that has arisen about the Independent Counsel's office and the recent magazine article which asserts that he has leaked consistently to the press.

□ 1030

Mr. Speaker, the people in my district, the 28th District of New York, tell me on a consistent basis that they have simply had enough. And if there are requests now for money to investigate Mr. Starr, who is investigating everybody else, I say that on behalf of the people of the 28th Congressional District that we have had enough and this would be good money after bad, coming to absolutely nothing.

The 5-year investigation by this independent counsel's office which started with Whitewater and ends with heaven knows what has gotten us nothing but the concern of the people in the United States that we do not have anything more important to do in Washington, and a concern, I think, throughout the world that we also are not doing anything very important here.

But, Mr. Speaker, there is much to do. I have a bill, H.R. 306, which would protect every person in the United States from discrimination in their health insurance because of their genetic makeup. We have 200 bipartisan sponsors and over 125 outside groups that probably collectively include almost half the population of the United States. But we have been totally unable to get a hearing on this bill.

It is absolutely critical that we do protect the genetic privacy and infor-

mation of Americans because we are on the cusp, at the beginning of this new century, of having an entirely new way of providing health care and learning more about ourselves than we were ever able to know before.

Mr. Speaker, I urge my colleagues in this House to demand that we have a hearing on this bill. We have filed a discharge petition that we are hoping that all Members, on a bipartisan basis, will sign so that before the end of this session we will have an opportunity to discuss and to pass this bill to protect all of us because, believe me, all of us have genes, to protect all of us against the loss or the change in rates in terms of our health insurance.

SUPERFUND REFORM IS OVERDUE

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

Mr. BOEHLERT. Mr. Speaker, it is time and long past due to reform the Superfund program. The Superfund program is designed to clean up our Nation's toxic waste sites. The administration is prone to repeating over and over and over again that more than 10 million Americans live within 4 miles of a toxic waste site. That is a serious concern to the administration. It is a serious concern to the Congress of the United States.

Yet, what do we get from the administration when we call on them to support much-needed Superfund reform? We get the Vice President of the United States reading a script prepared by the Democratic Congressional Campaign Committee.

Mr. Speaker, I call upon the Vice President to quit the partisanship and get on with the serious business of reforming Superfund. We have a bill, H.R. 2727, which is endorsed by the National Governors' Association, the U.S. Conference of Mayors, the National Federation of Independent Business, the National Association of Manufacturers, the list goes on and on. They support meaningful reform of Superfund because they know how important it is to America. I call upon the administration to join us in this task.

WAIVING POINTS OF ORDER AGAINST CONFERENCE REPORT ON H.R. 2646, EDUCATION SAVINGS AND SCHOOL EXCELLENCE ACT OF 1998

Mrs. MYRICK. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 471 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 471

Resolved, That upon adoption of this resolution it shall be in order to consider the conference report to accompany the bill (H.R. 2646) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement ac-

counts for elementary and secondary school expenses, to increase the maximum annual amount of contributions to such accounts, and for other purposes. All points of order against the conference report and against its consideration are waived. The conference report shall be considered as read.

The SPEAKER pro tempore (Mr. OXLEY). The gentlewoman from North Carolina (Mrs. MYRICK) is recognized for 1 hour.

Mrs. MYRICK. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Ms. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purposes of debate only.

Mr. Speaker, yesterday the Committee on Rules met and granted a rule to provide for the consideration of the conference report accompanying H.R. 2646, the Education Savings and School Excellence Act of 1998.

The rule waives all points of order against the conference report and against its consideration. In addition, the rule provides that the conference report shall be considered as read.

Mr. Speaker, every child in this country deserves the best education possible and every parent knows what school will best suit their children. Here in Congress, it is our duty to get out of the way and empower all Americans to follow through on their educational choices. We will do just that tomorrow when we approve the conference report to the Education Savings Act of 1998.

Simply put, the Education Savings Act will allow caring fathers and mothers, as well as concerned charities, corporations, friends or grandparents, to save more for their children's education. By permitting parents to deposit up to \$2,000 per year in a tax-free education savings account from 1999 through 2002, the bill will help parents pay for elementary school, secondary school, and college tuition.

Not all parents need to save for private school tuition though. Often the local public school is clearly the best option. H.R. 2646 recognizes that, even before they send their children to college, the parents and friends and relatives of public schoolchildren deserve tax-free education savings too. The bill permits all young families to save tax-free for tutoring expenses, computers, books, special needs services, and extended day program fees.

Mr. Speaker, all too often young parents are unable to give their children the very best. Every year rent, mortgage payments, grocery bills and, yes, taxes limit the educational choices of American families. A select few wealthy parents have no problem paying for tuition, if necessary, as well as for tutors and computer equipment. But the rest of us, we could use real help. Americans should be able to keep a little more of what they earn to pay for education.

In addition to tax-free education savings accounts, H.R. 2646 expands government efforts to teach our children

to read. The bill authorizes the Secretary of Education to spend \$210 million per year from 1999 through 2001 to support State and local child literacy efforts.

There is a sense of the Senate in this bill on Dollars to the Classroom. The sense of the Senate resolution says that 95 percent of every Federal education dollar should end up in the classroom.

Mr. Speaker, this is a good bill. Teachers' unions and advocates of public school bureaucracy may balk at our efforts to expand the educational choice of American parents while we work to improve our public schools, but this bill is a sincere effort to throw politics aside and to help children and families who need help most.

Mr. Speaker, I urge my colleagues to support this rule and to support the underlying legislation.

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

Ms. SLAUGHTER. Mr. Speaker, I thank the gentlewoman from North Carolina (Mrs. MYRICK) for yielding me the customary 30 minutes, and I yield myself such time as I may consume.

(Ms. SLAUGHTER asked and was given permission to revise and extend her remarks.)

Ms. SLAUGHTER. Mr. Speaker, H. Res. 471 waives all points of order against the conference report on H.R. 2646 and against its consideration. While I will not actively oppose the rule, I rise in strong opposition to the underlying bill.

We all know that we need to improve our public schools to give our children the education they need to reach their full potential. Educators agree that we need to target our assistance to schools and students who do not have the resources needed to have an equal opportunity to succeed.

Our limited Federal education programs should target those most in need and support efforts that we know have a proven record in improving educational achievement.

For example, research has shown that smaller class size in grades K through 3 has a positive effect on students for their entire lives. The improved classroom discipline and reading and math skills provide a solid base for the child's continued education achievement.

Research has also shown the benefits of after-school programs that promote safe and nurturing activities for young people during nonschool hours. These programs provide positive alternatives for kids who would otherwise be on the streets or alone with only the television set for company.

After-school tutoring offers young people the extra help they may require to succeed in their classes. Organized sports allow the young people to expend their energy in a positive setting, building physical skills and endurance.

Our schools also need help to improve teacher training, to modernize the school buildings which are in crying

bad shape, to promote safe schools, and to challenge students to meet higher standards. But, unfortunately, this bill does not do any of that.

Mr. Speaker, instead, H.R. 2646, at a cost of \$2.2 billion over 5 years, will provide a taxpayer subsidy to the Nation's most privileged; 70 percent of its benefits will go to families with incomes in the top 20 percent. Under H.R. 2646, families will get a significant benefit only if they have enough disposable income to contribute \$2,000 per child per year to an education savings account. Families struggling just to put food on the table and buy school shoes for their kids will receive nothing from this bill.

The Joint Committee on Taxation, with a majority of Republican members, estimates that the benefit for an average family would be only \$37 a year if they have children in private schools and even less, \$7 a year, for families with children in public schools. The \$2.2 billion would be more usefully spent to improve our public schools.

This bill is a favorite of some because it provides a foot in the door for public subsidy for nonpublic schools. In fact, more than 50 percent of its benefits would go to the 7 percent of families who send their children to private and religious schools. That is only 7 percent of America's families.

Public funds should be used to improve public schools which serve all students. We should not ask families struggling from paycheck to paycheck, those in the lower- and middle-income brackets, to subsidize families in the upper 20 percent income bracket. Taxpayer subsidies for private school education will lead to fewer available resources for the public schools which serve the 93 percent of our families.

Mr. Speaker, in my district both the Monroe County School Board Association and the Rochester City Schools oppose this plan to shift public funding to private schools and parochial education. The National PTA, the National Education Association, the American Federation of Teachers, and the Council of Chief State School Officers all oppose H.R. 2646 because it will create taxpayer-financed subsidies for private and religious schools, while doing virtually nothing to improve America's public schools.

Mr. Speaker, I urge my colleagues to support the motion to recommit the conference report with instructions to substitute H.R. 3320, the Public School Modernization Act. H.R. 3320 would pay the interest on \$22 billion in local school bonds so that we could make sure our public schools are safe, have up-to-date equipment and facilities, and have enough classrooms for all their students.

Mr. Speaker, America's public schools have been a model for the whole world, and we should work to strengthen them, not abandon them.

Mr. Speaker, I ask my colleagues to support the Rangel motion to recommit, and if that fails, to oppose the conference report.

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

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

Mr. Speaker, just a point of clarification. This bill does not take away any current education dollars. This is over and above what we are currently spending, so nothing is being taken away.

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

Ms. SLAUGHTER. Mr. Speaker, I yield such time as he may consume to the gentleman from California (Mr. STARK).

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

□ 1045

Mr. STARK. Mr. Speaker, I had intended to speak later today on an issue of professionalism in the House of Representatives. It has seemed to have departed in 1994. The House is now, unfortunately, being run by amateurs who have really no concept of what legislation does in its far-reaching effects.

A perfectly good example is this bill before us. While I happen to differ with the distinguished gentlewoman about the best way to support education, I respect her right to her opinions as to what will increase benefits to our children. The fact is that the gentlewoman's leadership has got this place so convoluted that her distinguished efforts today will not make any difference.

My chairman of my subcommittee on which I serve, the gentleman from California (Mr. THOMAS), recently referred to a lot of Republican legislation as asinine. He was not just whistling Dixie.

I want to suggest to the gentlewoman that a little later today, the gentlewoman is going to vote for a bill which will absolutely negate this bill that she is now proposing. Which does the gentlewoman want to do?

Would she like to help parents with their savings account, as she so eloquently purports to do? Then I propose that the gentlewoman would join me in opposing the bill that her party will bring to the floor today, which will absolutely suspend the entire income tax system in 2002 and, therefore, make her bill useless, meaningless.

Not only will it make the gentlewoman's bill useless, she will probably not have any schools, because not only will sunset the income Tax Code mean that no longer will the public be willing to buy tax exempt bonds, because who knows whether, in fact, they will be tax exempt or taxed or how high they will be taxed; no longer will the public be willing to give, to donate to their church, because they are not sure whether that will be taxed or not.

As a practical matter, we had better hurry up and die before the year 2002 or our wills will not be any good. All of the plans that the financial markets

make, and I do not know if there are any Republicans who deal with the financial markets, I think these tax plans have all been designed in football huddles. But aside from that, had any of them studied economics and had any of them had any awareness of the implications of what abolishing the Tax Code would do?

I have no quarrel that some people may pay too much tax; some people may pay too little in tax. Some people may not like cigarette taxes. Some people may not like gasoline taxes. All of those things can be debated. They can be debated in the context of what it will do to our country's economy.

But the sheer lunacy, the absolute sophomoric inanity of taking and saying we are going to abolish the Tax Code, I would suggest that you might as well, while you are at it, abolish the Criminal Code. That would give some Members of Congress, and particularly on the Republican side, relief from some fines and some jail terms. But other than that, why not abolish it and say, well, in the year 2002, we will write a new Criminal Code, but in the meantime, go do what you want.

So as we are sitting here debating a bill that might at the outset make some reasonable sense to people who want to support private schools at the expense of destroying public education, a reasonable debate that has been going on for some time, we are getting prepared, as we sit here this morning, to bring to the House of Representatives a bill that would, in effect, end the Tax Code.

I understand that there are a great number of modern-day Pharisees who reside here in the House of Representatives and other types of conservatives who believe that we should have no income tax. Again, the most sensible of those who purport to do that have a replacement. They would suggest a value-added tax or a sales tax or a whole host of revenue raising. But none have been so lunatic in their approach as to say we should raise no revenue.

It would be interesting to talk to the members of our fighting forces. The gentlewoman from New York and I just returned from Bosnia where we were proud to see our forces keeping peace. They might want, as well, to throw up their hands and go home. How do they know that they will get paid at the end of the 3 years if the Republican mind-set were to continue to control this Congress?

This is the most amateurish approach. It is pandering, pandering in the worst conceivable way for a few votes in an election year, pandering about something which some people does not understand.

It is clear that whoever drafted and will support this legislation to sunset the Tax Code has no idea of what they are doing. They are not qualified. There are not many qualifications to membership in this body, but I will tell you one of them ought to be to be able to count to 20 with your shoes and

socks on. I am not sure that many of my Republican colleagues could pass that test when it comes to the economics of dealing with the Tax Code.

So as we sit here in all solemn splendor and discuss whether we are going to help our children, we are just waiting for an hour or two, and we will be in this Chamber saying, let us vote to sunset the Tax Code.

Can you imagine what is happening in Jakarta which is a result of basically a king destroying the economic system in Indonesia? This is exactly what will happen in the United States if this Republican provision prevails. The financial markets will suddenly awaken and realize that none of the contracts, none of our pensions can be depended upon. The very basis of all of our retirement income will collapse. The stock market will be in shambles.

I want to suggest to you that if you want to create financial anarchy in this country, follow the Republican lead. There is a Republican-mandated commission now that is talking about the future of Medicare, the future of Medicare. From where will the income come? From where will the taxes come? From where will the deductions come for the employers who are paying those taxes? This all disappears under this marvelous Republican leadership.

What we are getting here is Dial-A-Prayer in the House of Representatives. Dial-A-Vote. Dial-A-Special-Interest. Dial-A-Special-Interest and ask them what they would like to hear the government do, and we will bring it to the floor of the House without regard to the effect on the United States, on its children, on its families.

Family values? Let me ask the gentlewoman how she would expect any person in the United States could sell their home in the next 3 years, realizing that the homeowner's interest deduction will disappear in 2002.

One of the mainstays of the American family is the right to buy and own a home. The value of homes will plummet as a result of this Republican-concocted cockamammy scheme to buy some attention from the right-wing wackos in this country who would say abolish the income Tax Code.

So I say to my colleagues, while it may be of some interest to discuss, in all seriousness, how we can help our children get educated, we had better worry about whether our children will be able to sell apples on the street corner as children did in the bowels of the Depression, because with the Republicans in leadership, having no understanding of the basic tenets of economics, and leading this House in the most amateurish, asinine way, we will destroy this economy, destroy the values upon which the families are based, and lead us into a confused and distraught and archaic state in the United States.

I urge my colleagues, please, to treat the upcoming tax sunset bill with all of the derision and scorn that it deserves. It is an amateurish bill, written and drafted by people who have not the fog-

giest concept of government, of how to govern, of economics, led by a leadership who is led around by the nose by extreme right-wing religious groups and right-wing wacko groups, and getting a vote a day on issues that some of their Members may have to run on in their districts.

But I urge my colleagues to disdain any more of this foolishness in the House of Representatives. It brings discredit to this House. It brings discredit to those who would like, in all seriousness, to improve the lot of families, as the Democrats have been struggling to do.

I urge my colleagues to vote "no" on the rule, vote "no" on this bill, and vote absolutely, absolutely "no" on the rule on the income tax sunset and, by all means, just vote "no" on sunseting the income tax.

Mr. Speaker, I thank the gentlewoman for yielding to me.

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

Mrs. MYRICK. Mr. Speaker, I would just like to say I believe that the gentleman from California's remarks were a little below the decorum of this House in making accusations.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore (Mr. OXLEY). The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mrs. MYRICK. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Pursuant to clause 5 of rule I, further proceedings on the resolution are postponed.

The point of no quorum is considered withdrawn.

PROVIDING FOR CONSIDERATION OF H.R. 3097, TAX CODE TERMINATION ACT OF 1998

Mr. HASTINGS of Washington. Mr. Speaker, by the direction of Committee on Rules, I call up House Resolution 472 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 472

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 3097) to terminate the Internal Revenue Code of 1986. The bill shall be considered as read for amendment. The amendment in the nature of a substitute printed in the report of the Committee on Rules accompanying this resolution shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) two hours of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways