

## TAX CODE NEEDS OVERHAUL

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

Mr. GIBBONS. Mr. Speaker, the President referred to the proposed overhaul of the Tax Code as irresponsible. He went on to say that the Republican effort to reform the Nation's current income tax code would be simply reckless for the economy and families.

Mr. President, I respectfully disagree. In my opinion, it would be irresponsible for Congress not to overhaul this Tax Code. It would be irresponsible for this Congress to allow such an inequitable, punitive Tax Code to continue to stifle the economic growth in this country. Mr. President, I feel it is irresponsible for you and your administration to blatantly stump for the status quo when the status quo represents a tax collection agency that is abusive to innocent working men and women, intrusive into the lives of each and every taxpayer, and callous to every American citizen.

Although it is not clear at this point which type of alternative tax system would be best for this country, what is clear, however, is that the current tax system is broken and must undergo a complete overhaul. Mr. President, the only irresponsible action is your support for an unconscionable, unfair and defective tax system.

ANNOUNCEMENT BY THE SPEAKER  
PRO TEMPORE

The SPEAKER pro tempore. Members are reminded that they are to address their remarks to the Chair and not to other government officials.

PUBLIC EDUCATION PROVIDES  
OPPORTUNITY FOR THE FUTURE

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

Mr. GREEN. Mr. Speaker, America has a deep and strong commitment to public education. Education is a need for all Americans. Public education needs to be available for all Americans, not just a select few. In America we try to provide education for everyone.

Vouchers take away valuable resources from public education and provide it only to that select few. This program is not about school choice. It is about destroying the public education system and leaving the majority of America's youth without a choice and without a good education.

Today we have a fine group of young Texans from El Paso who attend public schools, who are here with us in Washington. Public education provides an opportunity for their future. It provides opportunity to many families not only in my own district but throughout our Nation who choose public education.

## MARRIAGE TAX ELIMINATION ACT

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

Mr. WELLER. Mr. Speaker, today I rise to ask the question of why should we pass the Marriage Tax Elimination Act. I think it is best explained with a series of questions.

Do Americans feel that it is fair that a working married couple pays higher taxes just because they are married? Do Americans feel that it is fair that 21 million married working couples pay an average of \$1,400 more than an identical working couple living together outside of marriage? Do Americans feel that it is right that our Tax Code actually provides them an incentive to get divorced?

Twenty-one million married working couples pay on the average of \$1,400 more in taxes just because they are married. In the south suburbs of Chicago, that is 1 year's tuition at a community college. That is 3 months worth of day care.

The Marriage Tax Elimination Act now has 238 bipartisan cosponsors. It would immediately eliminate the marriage tax penalty. The marriage tax penalty is unfair and it is wrong. Let us eliminate the marriage tax penalty and do it now.

ON THE CUTTING EDGE IN  
DEALING WITH RAPISTS

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

Mr. TRAFICANT. Mr. Speaker, the Oklahoma Senate passed a bill to allow castration of convicted rapists. That is right. Castration. Opponents say it is cruel. Victims say it is about time. I say hats off, and anything else off, to the Oklahoma Senate. Maybe, just maybe, Mr. Speaker, rapists will not only think twice, they will start thinking 3 and 4 times before they brutalize our constituents.

I also would like to say that no matter how you slice this, Mr. Speaker, Oklahoma is on the cutting edge when it comes to dealing with rapists. For those who say, "How do you really feel, Jim?" I recommend that Oklahoma go a step further. Put it into law, then hire Lorena Bobbitt to administer the program.

I yield back whatever might be left after Oklahoma is done with rapists.

AMERICANS WANT FAIRER,  
SIMPLER TAX SYSTEM

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

Mr. JONES. Mr. Speaker, on Monday the President indicated that he will not support efforts to sunset the Internal Revenue Code and to replace it with a fairer, simpler tax system. His

statement has caused me a great concern, especially since I do not know how much longer American families and businesses can afford to shoulder the tremendous tax burden they are currently facing. Taxes are simply too high, and the Internal Revenue Code is too lengthy and too complicated.

Polls prove that a fairer, simpler tax system is what the American people want. I know from speaking to the people in my district that it is not only what they want, it is what they need. I urge the President to join those of us who are working to give the American people the tax relief they deserve, want and need. It is past time for a fairer, simpler tax system in this country.

SELF-DETERMINATION FOR  
PUERTO RICO

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

Ms. VELÁZQUEZ. Mr. Speaker, today is a very important day for the people of Puerto Rico, but it is a more important day for the democratic process. This afternoon the House of Representatives will debate H.R. 856, the United States-Puerto Rico Self-Determination Act. This bill sets up a plebiscite that will determine the future status of Puerto Rico.

The American people should know that this bill was designed to guarantee statehood for Puerto Rico because it was written by the party that supports statehood. I will say this again. If H.R. 856 becomes law, Puerto Rico will be the 51st State, whether or not the people of Puerto Rico want it to be.

H.R. 856 is not the result of a democratic process. By defeating this bill, we will be sending a message that we truly honor the idea of self-determination for the people of Puerto Rico. I urge my colleagues not to be fooled by the arguments of the other side. A vote for H.R. 856 is a vote for statehood, not a vote for self-determination.

## BUDGET SURPLUS

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

Mr. WELDON of Florida. Mr. Speaker, the Congressional Budget Office, known in Washington as the CBO, announced yesterday that the Federal budget is expected to have a surplus of \$8 billion this year. That will be the first time in Washington there has been a balanced budget since 1969, 29 years ago.

Now, of course the liberals will be happy to have a surplus because they want to take that money and spend it on new programs and bigger social programs from Washington, D.C. Conservatives will be happy because they want to pass more tax cuts so that the middle class can keep more of their money.

Demagogues will be happiest of all, because they can tell more lies about

protecting Social Security, knowing full well that Social Security is a pay-as-you-go system with the money going out as fast as it comes in. They are counting on the fact that most people will have no idea exactly how a pay-as-you-go system works.

But American taxpayers should be the happiest of all, because a balanced budget means lower interest rates, which means people can buy houses more easily, and cars. It is a good day for the American people.

#### WELCOME TO THE LAMP-LIGHTERS, EL PASO SINGING GROUP

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

Mr. REYES. Mr. Speaker, this morning I stand here proudly and would like to welcome a group of young people from El Paso, Texas. This is a group of singers that is called the Lamplighters, that sings a positive message about life.

This group was formed in 1987 at Henderson middle school through the vision of Mr. Jim Marshall and the support of the principal, Mr. Ralph Chavis. The Lamplighters are a group that is made up of 40 middle school students ages 11 to 15, and they are sitting in the gallery to my left. They are here getting a firsthand look at democracy in action.

The Lamplighters sing a collection of 25 songs that include themes such as biculturalism, success, friendship, search for the truth, believing in themselves and understanding God. Their mission is to light up life with positive themes through song, a goal they always accomplish with every performance, such as this morning performing for the Texas delegation.

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Today I welcome the Lamplighters to Washington, D.C., where I am pleased they are here, and I know that they will experience firsthand and appreciate the excitement of democracy in action. Welcome.

#### SUNSET THE CURRENT TAX CODE

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

Mr. THUNE. Mr. Speaker, I was disappointed this week to hear the President label Republican efforts to sunset the Internal Revenue Code as irresponsible. I want to tell you my definition of irresponsible. Last year only one in five calls to the IRS customer hotline got through. That is irresponsible.

The IRS sends out 8 million pages of forms and instructions each year, enough to circle the Earth 28 times. That is irresponsible.

Every year, Money Magazine asks 50 different tax preparers to prepare a 1040 form for a sample family. No two preparers ever arrive at the same answer,

and the results vary by thousands of dollars. That is irresponsible.

I am proud to be a cosponsor of legislation to sunset the Internal Revenue Code. There is nothing radical about accountability from a government agency or working towards a fairer, flatter Tax Code. If you want a true definition of irresponsibility, look at our current Tax Code. Maintaining the status quo is the most irresponsible thing that we could do to our Nation and to our future.

#### REFORM THE IRS

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

Mr. ETHERIDGE. Mr. Speaker, this House must reform the IRS. The outrageous recently released GAO report documents that the IRS unfairly singles out taxpayers in the South for random audits. The GAO reports that 47 percent of the random tax audits during the past 3 years were in 11 Southern states that represent only 29 percent of the population. More than 85 percent of those audits had incomes of less than \$25,000, many of whom depend upon the Earned Income Tax Credit for our working poor.

Why should an individual be three times more likely to be audited in North Carolina than in the State of Massachusetts? North Carolinians are honest people. Why should they be subjected to this kind of treatment? As a former small businessman and a Southern taxpayer, I am outraged at this report and call for immediate action to reform the IRS.

Mr. Speaker, I am pleased to join my colleagues on the Democratic side and those on the Republican side in passing IRS reform last year. The findings of that report provide some clear examples of why our esteemed colleagues in the other body should quit dragging their feet and join the House in passing reform.

#### HUMAN RIGHTS ABUSES CONTINUE IN SUDAN

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

Mr. PITTS. Mr. Speaker, I rise today to speak to the massive human rights abuses occurring in Sudan. The Khartoum Government, the National Islamic Front, is waging a war on the Christian and Animist South. The Northern army has committed horrifying atrocities against individuals and communities, including moderate Muslims who do not adhere to the Khartoum agenda. Women and children are sold into slavery. Young boys are conscripted to combat their own villages. Pastors often are thrown into wells, doused with oil, and lit on fire to burn to their death.

Much of the humanitarian aid in Sudan is distributed through Khar-

toum Government forces, who force conversion to extremist Islam in exchange for food.

On May 23, 1997, Northern authorities detained and imprisoned Mr. Faisal Abadallh, a Sudanese Christian accused of evangelism. In January of 1998, authorities charged Mr. Abadallh with 12 offenses, three of which could lead to the death penalty.

Mr. Speaker, the President acted wisely in imposing sanctions on Sudan in 1997. However, we must not leave the issue at that point. It is outrageous that this terrible suffering continues. Our Nation should continue to speak out.

#### SUPPORT THE SCHOOL INFRASTRUCTURE BILL

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, it is appropriate this morning that we had in our chamber students from El Paso, Texas, the Lamplighters, formed from Henderson Middle School, the constituents of my colleague from Texas, the gentleman from Texas (Mr. REYES), because today is an important day for Americans. We heard just recently a disturbing study about the imbalance of the performance of our students in America in math and science. Well, today we stand on the side of our students and on the side of learning by offering to the American people a school infrastructure bill that will begin to go throughout this Nation and fix the leaking roofs, the falling roofs, the expanded crowdedness that we have in our school districts across the Nation.

The school infrastructure bill that the Democrats will be offering today will say once and for all that we want our children in America to learn in safe and secure conditions. Then we will add another 100,000 teachers to our communities, 100,000 trained individuals committed to teaching our children, committed to preparing them for the 21st century.

I ask my colleagues in this body to support this legislation and stand on the side of our children.

#### LIBERALS OPPOSE TAX REFORM

(Ms. PRYCE of Ohio asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. PRYCE of Ohio. Mr. Speaker, what does a liberal do when confronted with a tax cut? He opposes it. He condemns it. He becomes outraged at the very idea that Washington could get along with a little less and a family could do with a little more.

I opened up the Washington Post to find the headline, President Bashes GOP Tax Plan. Then turning to the New York Times, I find this headline: Clinton Attacks GOP Tax Overhaul Plan.