

The clerk will call the roll on the first nomination.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Indiana (Mr. COATS) is necessarily absent.

Mr. FORD. I announce that the Senator from Delaware (Mr. BIDEN), the Senator from New Mexico (Mr. BINGAMAN), and the Senator from New York (Mr. MOYNIHAN) are necessarily absent.

I further announce that, if present and voting, the Senator from New York (Mr. MOYNIHAN) would vote "aye".

The PRESIDING OFFICER (Mr. SESSIONS). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 96, nays 0, as follows:

[Rollcall Vote No. 2 Ex.]

YEAS—96

Abraham	Feinstein	Lott
Akaka	Ford	Lugar
Allard	Frist	Mack
Ashcroft	Glenn	McCain
Baucus	Gorton	McConnell
Bennett	Graham	Mikulski
Bond	Gramm	Moseley-Braun
Boxer	Grams	Murkowski
Breaux	Grassley	Murray
Brownback	Gregg	Nickles
Bryan	Hagel	Reed
Bumpers	Harkin	Reid
Burns	Hatch	Robb
Byrd	Helms	Roberts
Campbell	Hollings	Rockefeller
Chafee	Hutchinson	Roth
Cleland	Hutchison	Santorum
Cochran	Inhofe	Sarbanes
Collins	Inouye	Sessions
Conrad	Jeffords	Shelby
Coverdell	Johnson	Smith (NH)
Craig	Kempthorne	Smith (OR)
D'Amato	Kennedy	Snowe
Daschle	Kerrey	Specter
DeWine	Kerry	Stevens
Dodd	Kohl	Thomas
Domenici	Kyl	Thompson
Dorgan	Landrieu	Thurmond
Durbin	Lautenberg	Torricelli
Enzi	Leahy	Warner
Faircloth	Levin	Wellstone
Feingold	Lieberman	Wyden

NOT VOTING—4

Biden	Coats
Bingaman	Moynihan

The nomination was confirmed.

VOTE ON THE NOMINATION OF JUDGE CHRISTINE O. C. MILLER

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the nomination of Christine O. C. Miller, of the District of Columbia, to be a Judge of the United States Court of Federal Claims? On this question, the yeas and nays have been ordered, and the clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Indiana (Mr. COATS) is necessarily absent.

Mr. FORD. I announce that the Senator from Delaware (Mr. BIDEN), the Senator from New Mexico (Mr. BINGAMAN), and the Senator from New York (Mr. MOYNIHAN) are necessarily absent.

I further announce that, if present and voting, the Senator from New York (Mr. MOYNIHAN) would vote aye.

The result was announced—yeas 96, nays 0, as follows:

[Rollcall Vote No. 3 Ex.]

YEAS—96

Abraham	Feinstein	Lott
Akaka	Ford	Lugar
Allard	Frist	Mack
Ashcroft	Glenn	McCain
Baucus	Gorton	McConnell
Bennett	Graham	Mikulski
Bond	Gramm	Moseley-Braun
Boxer	Grams	Murkowski
Breaux	Grassley	Murray
Brownback	Gregg	Nickles
Bryan	Hagel	Reed
Bumpers	Harkin	Reid
Burns	Hatch	Robb
Byrd	Helms	Roberts
Campbell	Hollings	Rockefeller
Chafee	Hutchinson	Roth
Cleland	Hutchison	Santorum
Cochran	Inhofe	Sarbanes
Collins	Inouye	Sessions
Conrad	Jeffords	Shelby
Coverdell	Johnson	Smith (NH)
Craig	Kempthorne	Smith (OR)
D'Amato	Kennedy	Snowe
Daschle	Kerrey	Specter
DeWine	Kerry	Stevens
Dodd	Kohl	Thomas
Domenici	Kyl	Thompson
Dorgan	Landrieu	Thurmond
Durbin	Lautenberg	Torricelli
Enzi	Leahy	Warner
Faircloth	Levin	Wellstone
Feingold	Lieberman	Wyden

NOT VOTING—4

Biden	Coats
Bingaman	Moynihan

The nomination was confirmed.

LEGISLATIVE SESSION

The PRESIDING OFFICER (Mr. FAIRCLOTH). Under the previous order, the Senate will resume legislative session.

The Chair recognizes the distinguished Senator from Minnesota.

Mr. GRAMS. Mr. President, I request unanimous consent to be able to speak for up to 10 minutes as in morning business, and also immediately following that Senator HARKIN will be allowed to speak as in morning business for 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

THE 16TH AMENDMENT: AN IGNOBLE ANNIVERSARY

Mr. GRAMS. Mr. President, 85 years ago today, the 16th Amendment to the United States Constitution was ratified, giving Congress the power to levy an income tax on the people. As we mark this occasion, I rise to call upon Congress to take immediate action to end the federal tax code as we know it, and end 85 years of ever-increasing hardship for America's taxpayers.

Let me focus on how we got here and why we need real tax reform.

Mr. President, this great Nation was born out of a revolt against the abusive taxing powers of its motherland. This tax revolt created a nation of individual liberty. In this land, a person owns himself, his labor, and the fruit of his labor. To protect individual liberty, our founders crafted Clause 4 of Article I, Section 9 of the U.S. Constitution, rejecting all direct income taxes that were not apportioned to each State by its population.

This clause, as originally adopted in the Constitution, clearly reflected the genius, wisdom, and experience of our founders—protecting individual liberty by limiting the Government's power to tax. For more than 100 years following the founding of this nation, the American people enjoyed tax freedom and did not pay any income taxes. Although an income tax was imposed as a temporary measure to finance the Civil War in 1862, it was repealed shortly after the war ended.

In the same period—during the last decade of the 18th, the entire 19th, and first decade of the 20th century—the Supreme Court also defended this freedom and held the income tax to be unconstitutional. However, under the direct influence of the rise of socialism in Europe at that time, on February 3rd, 1913, the 16th Amendment to the Constitution was ratified. The 16th Amendment says:

"The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration."

Mr. President, in my view, nothing has been more damaging to America's families than the 16th Amendment. It opened a Pandora's box we have never since been able to contain. A few months after the Amendment was ratified, the Revenue Act of 1913 was enacted, imposing an individual income tax. The ratification of the 16th Amendment and enactment of the first tax code fundamentally eroded individual liberty and created the shadow of servitude that has darkened our Nation since.

Former IRS Commissioner T. Coleman Andrews said the 16th Amendment, in effect, repealed Article Four of the Bill of Rights. The 16th Amendment has empowered tax collectors to invade our citizen's homes, papers, and private affairs. Worse still, it is used for social engineering, redistributing private income, and promoting class warfare.

Initially, the income tax did not apply to individuals with taxable incomes less than \$3,000, which in today's dollars means that people with incomes of \$44,000 or lower would be exempted from paying tax. It only imposed a one-percent tax on the first \$20,000, which equals over \$300,000 in today's dollars. The highest tax rate was up to 7 percent for income above \$500,000, which equals over \$8 million today.

Less than one percent of all Americans paid any income tax in 1913. Only 5 percent of Americans paid any income tax as late as 1939, before World War II. Then came the New Deal, which tripled Government spending, producing a large Federal budget deficit.

It was the Second World War that gave the Government an excuse to enact the first mass income tax increase in U.S. history. The lowest tax rate rose from 4 percent on income over \$4,000 to 23 percent on income over \$2,000. Higher taxes were accompanied

by a withholding system that took money out of each worker's paycheck, rather than requiring them to pay their taxes in one lump-sum payment at the end of the year. After the war, tax rates and Federal revenue receded somewhat, but never returned to pre-war levels.

Today, the Federal tax burden is at an historic high. For the average worker, more than three hours of every eight-hour working day are dedicated just to paying taxes. The average American family spends more on taxes than it does on food, clothing, transportation, and housing combined. A typical median-income family can expect to pay nearly 40 percent of its income in Federal, State, and local taxes. This. In 1996, an average household with an annual income between \$22,500 and \$30,000 paid an average of \$9,000 for food, clothing, and housing and paid \$11,000 in total taxes.

Households with incomes ranging from \$45,000 to \$60,000 averaged \$16,000 for basic necessities, and paid the tax collector \$25,000. If the "hidden taxes" that result from the high cost of Government regulations are factored in, a family today gives up more than 50 percent of its annual income to the Government. The budget submitted yesterday by the President continues this pattern of growing Federal intrusion into the taxpayers' daily lives.

While I have always called for a smaller, more efficient Government, the President's budget endorses just the opposite. While I want to close down Government agencies that do not perform their duties, the President wants to give them more money. That includes the Department of Energy, a taxpayer-financed black hole for which the President wants to boost spending by another 8 percent next year.

Overall, it appears the President would increase Federal spending by \$135 billion and raise taxes and fees by \$115 billion to pay for all that new spending. And the President's scheme to help fund his laundry list of new initiatives by using \$65.5 billion in tobacco settlement proceeds is risky—if a settlement does not occur, then where do the dollars come from? Even higher taxes? I know some of my colleagues take offense when I use the phrase "Washington's big spenders." But I cannot think of any euphemism in which to couch what is happening here.

This is a budget cooked up by big spenders and served to a taxpaying public that did not order it and does not want it. But that has long been the pattern in Washington.

To make matters worse, as the tax burden has grown higher and more unfair, the government tax collector, the IRS, has turned into an arrogant, inefficient, cold-hearted, heavy-handed, intrusive, and abusive bureaucracy. We have heard many horror stories about how IRS agents routinely use their enormous coercive power to squeeze more money out of the taxpayer's

pockets to meet the demands of ever-increasing Government spending. Not only do people pay more taxes, but they spend more time and money calculating their tax burden. Our tax system has become extremely complicated and difficult to understand, even for IRS experts. Do you know the tax code was only 14 pages long when it was first enacted, but today it has grown to 10,000 pages, and on top of that, there are another 20 volumes of tax regulations, and thousands and thousands of pages of instructions and other guidance. The current tax code is anti-family and anti-economic growth. It destroys economic opportunity, hinders job creation, impedes productivity, and retards competitiveness. It has deepened despair and disaffection among the poor and disadvantaged. It encourages abuse, waste, and corruption.

Our Nation faces many great challenges in the 21st century. But without real change, the present tax system will fail to lead us there. We must fix the system. To correct the problem once and for all, Congress must pass new legislation to fundamentally reform our tax system and replace the ever-more-complicated tax code with one that is simpler, fairer, and more friendly to the taxpayers.

The American people deserve a new tax code that promotes harmony among people instead of promoting class warfare; a new tax code that encourages work and savings; a new code that rewards families and success rather than penalizing them; a new code that stimulates real economic growth and produces more jobs and higher tax revenue for the Government; a new tax code that allows people to keep more of their own money.

Congress should explore all possible solutions to achieve these objectives. The 85th anniversary of the 16th Amendment's ratification is an ignoble occasion. I urge my colleagues to reflect on this day and what it has come to mean to America's struggling taxpayers. And I urge them to join me in a pledge to the people that we will not let another anniversary come and go before we dedicate ourselves to ending the tax code as we know it.

I yield the floor.

The PRESIDING OFFICER. The Chair recognizes the distinguished Senator from Iowa.

#### CASEY MARTIN

Mr. HARKIN. Mr. President, I will just take a few minutes to speak about an individual and a case that is now taking place in the State of Oregon. The individual I refer to is one Casey Martin, an outstanding golfer who just happens to have a disability. I am also referring to the PGA Tour's determination to exclude Casey from participating in a professional sport for which he is eminently well qualified and by which he has attempted to earn his living. The PGA Tour has said no, Casey can't play with the cart he needs to ac-

commodate his disability. The Tour wants to keep Casey out because of his disability and because of a certain rule and tradition.

Mr. President, Casey Martin has had the guts and the gumption not to back down, but to take on the PGA Tour.

Last week, Senator Dole and I held a press conference in Washington, DC, with Casey Martin to show our support for him and to state for the record that as two of the primary sponsors of the Americans with Disabilities Act, it certainly was our intention, and the legislative intent, to cover this type of a situation. We wanted to state for the record that the ADA did, in fact, apply to the Casey Martin situation.

Yesterday, Casey Martin's case started. His trial began in Oregon.

Casey Martin has a powerful story. He has worked, he has practiced, he has played, he has spent an enormous amount of time and energy—a lot of it painful—reaching the highest levels of one of America's most popular professional sports. It has been for him a very difficult road. Now Casey stands at a roadblock, much like the roadblock that millions of Americans with disabilities have confronted—Americans who each and every day only ask for reasonable accommodations and modifications that will allow them to live their lives and pursue their dreams just like everyone else.

We passed the Americans with Disabilities Act to give Casey Martin, and others with disabilities, an equal opportunity to fully participate in American life. That means in everything—employment, education, recreation, social activities and opportunities. I have often said that ADA really stands for the "American Dream for All." That is what it is all about, and that is what it is about in this case, too—will Casey Martin have the opportunity to pursue his American dream?

I would like to take a moment to compliment those who have already shown their support for Casey Martin. Particularly, I would like to congratulate Mr. Phil Knight and all of the folks at Nike. Their commercial that they are running now showcasing Casey Martin makes a very powerful statement about the ability of people who also happen to have disabilities.

I would also like to compliment the golfers, like Greg Norman and Tom Latham, two outstanding golfers, who have publicly stated their support for Casey Martin.

Mr. President, I am here to say that Casey Martin should have an opportunity to compete in the PGA Tour and to say that the ADA guarantees him that right. As Senator Dole said last week at our press conference, PGA does not stand for "please go away," and the PGA Tour shouldn't try to send Casey Martin away from a game for which he is otherwise well-qualified. Casey is someone who spent his entire life playing golf; he played in college, along with Tiger Woods, at Stanford in the NCAA; he is a golfer who, with his disability, recently won one of the tours,