

## TAX DAY

□ 1030

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

Mr. SCHAFFER. Madam Speaker, today is April 15, tax day in America. Of course, April 15 is not a day liberals find too offensive. April 15 is a high holy day for all the social engineers, the central planners, and the big government liberals who worship at the altar of bureaucracy.

The fact is, Madam Speaker, for the tax takers, April 15 is a day of celebration, a time to muse on the possibilities of other peoples' money. It is happy land day for the Democrats. But for the taxpayers, April 15 is a day of reckoning, a day to see in black and white just what they get for their tax dollars.

Taxpayers and tax takers, few issues so define the two political parties, and signal the root of virtually all political issues in Congress. With each passing year the Democrat party becomes more liberal. The number of tax takers expands and the proportion of taxpayers drops.

Republicans would like to change this trend. Middle class taxpayers deserve some relief. If today is a day Americans celebrate, the Democrat party is for them. If today is a day they resent, the Republicans are on their side.

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HOUSE AND SENATE SHOULD QUICKLY PASS FULL FUNDING FOR DEPARTMENTS OF COMMERCE, JUSTICE, AND STATE

(Mrs. MALONEY of New York asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. MALONEY of New York. Madam Speaker, after the regrettably partisan fight that we witnessed here yesterday over the Census, I was tremendously pleased to read in the Washington Post this morning a statement by the chairman of the Subcommittee on the Census of the Committee on Government Reform and Oversight, the gentleman from Florida (Mr. DAN MILLER), where he stated that the Republican majority was not continuing with their plans to shut down the government.

Hopefully the House and Senate will move quickly to remove the uncertainty of all government agencies that were funded only to June 15 because of the Census dispute. Commerce, Justice, State were funded not for a full year, but only to June 15.

The leadership in both the House and Senate should move quickly to reassure the American public that the services provided by these agencies will continue for a full year by passing a full funding resolution.

REPUBLICANS HEAR AMERICA'S VOICES ON TAXES

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

Mr. ARMEY. Madam Speaker, today is April 15. Millions of Americans will finish their day today at around midnight, parked in front of a post office someplace, trying to make the final installment on the over \$200 billion they will spend this year just complying with the Tax Code.

Yes, we have this annual 3½ months of torment that results in \$200 billion worth of our money to comply with a Tax Code that extracts from us more money than what we spend on food, shelter, clothing and transportation combined.

That means we will, by midnight tonight, have completed spending the 5.4 billion man-hours this year on complying with the Tax Code, which is more time than this Nation will spend in the production of every car, truck and van produced in the United States.

No wonder the American people will go to bed tonight and say, "Give us some relief. We certainly appreciate what you did in 1997 when we got an increased tax break for each of our children that shows up in this year's Tax Code". But they will turn their eyes to Washington and say, "Give us more relief. The tax burden is too much."

We Republicans will do that again this year. They will appreciate that as we get that bill done, cutting taxes perhaps just a little more, hoping the President will sign it.

But even so, if we do that, the American people will say again next year, "Give us more relief. Give us a Tax Code that is fair, flat, simple and easily complied with so that I can spend my Saturdays in March and April playing with the children rather than fighting with the tax man."

That day will come, Mr. and Mrs. America. Hang on. We hear your voices. We hope they are heard at the White House as well.

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REMOVAL OF NAME OF MEMBER AS COSPONSOR OF HOUSE RESOLUTION 124 AND H.R. 469

Mr. HASTINGS of Washington. Madam Speaker, I ask unanimous consent to remove my name as a cosponsor of H. Res. 124 and H.R. 469. My name was apparently added in error in place of the gentleman from Florida (Mr. HASTINGS).

The SPEAKER pro tempore (Mrs. EMERSON). Is there objection to the request of the gentleman from Washington?

There was no objection.

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TAX LIMITATION CONSTITUTIONAL AMENDMENT

Mr. HASTINGS of Washington. Madam Speaker, by direction of the

Committee on Rules, I call up House Resolution 139 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 139

*Resolved*, That upon adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 37) proposing an amendment to the Constitution of the United States with respect to tax limitations. The joint resolution shall be considered as read for amendment. The previous question shall be considered as ordered on the joint resolution and any amendment thereto to final passage without intervening motion except: (1) three hours of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary; (2) one motion to amend, if offered by the Minority Leader or his designee, which shall be considered as read and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

Mr. HASTINGS of Washington. Madam Speaker, for the purposes of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MOAKLEY), the distinguished ranking member from the Committee on Rules, pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. HASTINGS of Washington asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Washington. Madam Speaker, H. Res. 139 is a structured rule providing for consideration of House Joint Resolution 37, proposing an amendment to the Constitution of the United States with respect to tax limitation. The joint resolution shall be considered as read for amendment.

This rule provides for 3 hours of debate in the House equally divided and controlled by the chairman and ranking member of the Committee on the Judiciary.

The rule further provides for one motion to amend if offered by the minority leader or his designee, which shall be considered as read, and shall be separately debatable for 1 hour equally divided and controlled by a proponent and an opponent. Finally, the rule provides for one motion to recommit with or without instructions.

Madam Speaker, there is no more appropriate day than April 15 for the House to take up this proposed constitutional amendment. When it comes to taxes, this is the day of reckoning for tens of millions of America's families. Indeed, at this very moment, while we conduct this debate here in the Capitol, millions of our constituents are racing frantically against the clock to complete their taxes, struggling to make sense of an extraordinary complex Tax Code that has been amended more than 4,000 times just since the 1980s.

H.J. Res. 37, introduced by the gentleman from Texas (Mr. BARTON),