

Mr. Speaker, there is no more fitting counterpoint to the Reagan legacy than what we are seeing here today. Ronald Reagan was President during one of Congress's most significant tax accomplishments--The Tax Reform Act of 1986. It truly was tax reform. It made the tax system more fair, less complicated, and reduced governmental distortion of fundamental economic decisions by reducing categories of taxation. There was at least some nod towards maintaining a balance between resources and requirements.

Today's bill, H.R. 4520, is the antithesis of reform, making the tax code more complex while ignoring fiscal realities. Some provisions are just downright cynical. The Republican leadership was forced to withdraw an invitation for churches to break the law and to violate the fundamental principle of separation of church and State three times every election year.

This bill represents a troubling breakdown of the legislative process, illustrating how far the Ways and Means Committee has fallen from its previous reputation for bipartisanship and cooperation in crafting tax policy. This measure is a political grab-bag for lobbyists. Good legislation has been taken hostage by adding on provisions to "buy" votes for passage. We will then roll the political dice and let the chips fall where they may.

At a time of exploding deficits, when there's a battle over adequately funding our Nation's infrastructure which would put tens of thousands of people to work everyday, we're spending at least \$34 billion, but realistically up to \$180 billion over the next 11 years, if supposedly temporary provisions are extended.

The saddest aspect of this legislation is not a lack of fiscal responsibility or an abnegation of sound tax policy. This bill signals a surrender; not just by the leadership, but by Members of Congress, in the struggle to be meaningful, responsible policy makers. This cannot be foisted off on the inability of one committee chairman to manage the committee inconsistent with its historic role and achievements. It's not merely his failure. It's not just the failure of the majority leadership to be able to have the committee function and have a set of comprehensive objectives that meet the needs of the country. A vote of support on H.R. 4520 is our failure as a Congress.