

CONFERENCE REPORT ON H.R. 2014
TAXPAYER RELIEF ACT OF 1997

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Mr. OBEY. Mr. Speaker, this is not a fight about whether there should be a tax cut. It is a fight about who gets it. There is much in this bill I support. It is a far better bill than the House originally passed.

I was an original sponsor of the child tax credit, which is contained in this bill. I support the education tax credits and child health provisions. But I would remind my colleagues that the fundamental test of any democracy is to fund its activities through a **tax system** which is fair to each and every one of our citizens. Because this is, after all, **a voluntary compliance tax system.**

We fought a revolution over the principle of fair taxes. This bill I am sorry to say, fails that test.