Mr. Speaker, supporters of low taxes and limited government should enthusiastically embrace most of the principles of tax reform laid out in HR 6169. However, one tax reform principle contained in this bill contradicts the goal we all share, namely lowering the America's people's tax burden. I'm referring to the bill's finding that seems to imply tax reform should aim to maintain federal tax revenue at 18-19% of Gross Domestic Product (GDP).

The historical average of tax rates as a percentage of GDP in the post World War Two era is 17.7%. Thus, the current tax bill says that the total amount the federal government takes from the American people should be higher than the amount the government took during the time when the federal government was fighting the Cold War and establishing the programs of the so-called Great Society! Of course, this is reasonable only if one assumes Congress will never, or should never, consider reducing the federal government's size and scope.

HR 6169 is thus further proof that if one is serious about reducing taxes one must be willing to reduce federal spending in all areas. Instead of trying to ensure that the federal tax collection is set at a level to ensure a perpetual stream of revenue for the welfare-warfare state, Congress should stop spending trillions on an interventionist foreign policy, shut down unconstitutional federal bureaucracies, and began to wind down federal welfare and entitlement programs.

While the ultimate goal of supporters of liberty is to reduce the federal government to constitutional size, the fact is that Congress need not shut down the entire welfare-warfare state to achieve meaningful tax reduction. In fact, the federal government could eliminate income taxes on individuals and still fund all of its current functions simply by reducing federal spending to Clinton-era levels!

Unfortunately, the sad fact is that neither party truly wants to cut spending consistently. Anyone who doubts my analysis should examine the hysteria over the relatively minuscule "cuts"—which are merely reductions in projected rates of spending—contained in the sequester legislation scheduled to go into effect this January. One party screams that a failure to increase military spending enough will leave America vulnerable to her enemies, while the other party cries that even minimal reductions in the rate of growth of welfare spending will create poverty of Dickensian proportions. Until this mindset changes, any efforts to reduce or eliminate federal income and other taxes will remain an effort in futility.