knows that that deal was done by a liberal Democrat in the other body on behalf of the Chicago Tribune. It is shameful to suggest that it has something to do with Republicans in this institution. It is in fact a liberal Democrat who did it.

Mr. Speaker, when it comes to a Democrat attack on Republican leaders and policies, there is only one victim, and that victim is the truth.

### BUSINESS AS USUAL IN CONGRESS

(Ms. LOFGREN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. LOFGREN. Mr. Speaker, I came to Congress this January 4 with the hope I could change things, but it is business as usual here in Congress. Last week on a voice vote the House passed a bill that would allow tax deductions for health insurance for the self-employed, something I support. But hidden in the conference report, unknown to me, was a very special provision that will give tens of millions of dollars in tax breaks to one very rich publisher.

There is an old saying that says to the winner goes the spoils, and if that saying is true, then Mr. Rupert Murdock, the Speaker's own publisher, made out like a bandit. While the Republican Congress has been busy cutting student loans and school lunches, Mr. Murdock's friends have been cutting him a sweet deal, to the tune of \$63 million.

But the sweet deals do not end there. If you are a billionaire, then this 100 days have been better than the Twelve Days of Christmas. The Republican Santa Clauses have been busy giving away tax presents to the few dozen wealthiest people in this country. If you have the means to leave the country, renounce your citizenship, move to a mansion, you can save on U.S. taxes. Must be nice, huh? Only middle-class families have been saddled with the bill to pay for these billionaire tax breaks.

# RESPONSIBILITY FOR THE DEFICIT

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

Mr. SALMON. Mr. Speaker, well, as one of my heroes once said, there you go again. I think this is all in the definition. We have heard from the Democrats that we intend to give the tax cuts to the rich. The problem is your definition of the rich is anybody that works for a living.

Mr. Speaker, we have heard a lot from the limousine liberals on the other side of the aisle about fairness. What they need to explain to us is what is so fair about the current system. The Clinton administration's own statistics show that Americans are working harder and getting less for it.

Is that fair? Is this what the President meant when he talked about his comprehensive plan to get our economy moving again?

We are going to begin working this week to restore fairness to the Tax Code. We will restore \$25 billion in Social Security cuts engineered by Clinton and the Democrats, make it easier to buy that first home, or put your children through college, make it easier to adopt, and encourage capital formation. And we will pay for these tax reductions by cutting wasteful and unnecessary government spending. Our philosophy is simple: The taxpayer is not responsible for the deficit; Washington is. Let us face up to it.

### A MIDDLE-CLASS TAX CUT?

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

Mr. BARRETT of Wisconsin. Mr. Speaker, \$200,000. \$200,000. \$200,000. \$200,000. \$200,000. \$200,000. Is that middle class? Is that the middle-class tax cut we are talking about? No, that is the Republican tax plan we are talking about. To help families who make \$200,000 because they are middle class and they need a tax cut.

Well, I can tell you, you can buy a lot of hamburger helper and generic cereal if you make \$200,000 a year. But we are going to pay for it. We are going to pay for some of it by going after the kids on school lunch programs. We are going to pay for some of it by going after students who get college loans. We are going to pay for most of it by sticking it on our children and our grandchildren because we are going to let the deficit grow, and this tax cut is going to explode to nearly \$700 billion over the next 10 years so people in this House can go to the American people and say yeah, we do not like taxes.

I do not like takes taxes either. I hate taxes. But even worse than tax and spend politicians are borrow and spend politicians, because at least people who pay their bills now can look you in the eye and say I am not going to stick it to your son and daughter. The Republicans will.

### SUPPORT H.R. 2115, THE TAX RELIEF BILL

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

Mr. TIAHRT. Mr. Speaker, I am here to speak in favor of H.R. 1215, the tax relief bill, because of an individual named Don Bulaski from my district. I think it is important we get money back into his hands, back in the hands of Americans and out of the hands of the bureaucrats here in Washington.

Mr. Speaker, I think we need to restore the penalty on Social Security that was put on by the big government party last August in the world's largest

tax increase. One way we can do that is raise the earning limits. Don Bulaski is a retired Boeing engineer and he wants to get back active in the community and participate, but he cannot take a paycheck over \$940 without having his Social Security benefits penalized. Under the H.R. 1215, the tax relief bill, we would raise that earnings limit, allowing him to be more productive, to take the wisdom he has learned with 35 years of work and bring it into the community, helping other people get their job better.

How many other Americans are out there that want to contribute to this society, that want to make America better by being better, by working, by restoring the reason and wisdom that we need?

So I stand in support of H.R. 1215, the tax relief bill. Mr. Speaker,

FIFTY-THREE PERCENT OF THE REPUBLICAN TAX BREAKS IN 10 YEARS BENEFIT BIG BUSINESS, CORPORATE AMERICA

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

Mr. VENTO. Mr. Speaker, who gets the benefits in the tax bill? Well, in 10 years 53 percent of the benefit goes to big business and corporate America. The Republicans under the guise of rhetoric say its for the American family, the working family, in 10 years over half of benefits are going back to corporate America. This constitutes the shift of tax liability.

Thirty years ago corporations paid nearly 25 percent of the total tax bill in this country. Today they pay less than half that amount. And with this Republican bill, with the next \$638 million in tax breaks over 10 years, will provide big business with 53 percent more of the tax cuts in H.R. 1215, the GOP tax bill. The tax bill before the House this week will shift the taxes to the middle income and poorest families in America. This is why people are angry. That is why they are mad as hell and are not going to take it anymore. And under the rhetoric to protect families the GOP, have been force feeding legislation through this session which takes away the ability of working families to help themselves and to get benefits when they are down and out and transferring tax breaks to the big corporations. And, to top it off, the lions share of the individual tax breaks go to the wealthy.

Who is responsible for Rupert Murdoch last week? I do not know, candidly. But I can tell you who is responsible for what is happening this week, and that is the radical Republican majority in this House.

# THIS IS THE WEEK FOR ADDRESSING TAX INEQUITIES

(Mr. ALLARD asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. ALLARD. Mr. Speaker, we are going to hear a lot from the limousine liberals on the Democrat side of the aisle this week about fairness.

Well, let me ask them a few questions.

It is fair to penalize senior citizens who want to remain productive?

It is fair to working Americans that the cost of capital in the United States is so much higher than in the rest of the industrialized world?

It is fair that married couples are penalized just because they are married?

There is nothing fair about the current tax system. It penalizes work, saving, and investment. But this week we begin the job of restoring fairness to our tax system. We will start by restoring the \$25 billion in Social Security cuts engineered by the Clinton White House and the old Democratic Congress. I think it is important to note that these cuts did not have the support of one Republican Member in either Chamber.

America's seniors should not be asked to pay higher taxes to solve a problem that was made in Washington. We will fix that this week.

## TAX CUTS TO BENEFIT RICH

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

Mr. WATT of North Carolina. Mr. Speaker, this morning's paper reported that the Republicans have reached a deal on the tax cut package. Well, the public had better beware, because this tax cut package has two major problems. No. 1, they have told us all of this time that the most important thing in life is cutting the deficit. But what are we doing? Instead of using this money to cut the deficit, we are cutting taxes instead.

No. 2, we are doing it on the backs of poor people. The poor person, the \$20,000 to \$30,000 per year person, the \$30,000 to \$50,000 per year person, will get little benefit from this tax cut. The person earning over \$200,000 a year in income will get \$11,266 in tax cuts. Nothing for the American people who need it.

This is trickle down economics again. We ought to reject it out of hand.

## MORE AND BETTER JOBS NEEDED

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

Mr. SMITH of Michigan. Mr. Speaker, what I think we need to talk about is what do we do to expand more and better jobs in this country? I think we need to realize that almost every piece of legislation is a transfer of wealth, and especially appropriation bills and taxes. We have increased taxes and regulations so much on business that they

are now looking to other countries for more favorable ways to raise money.

I brought this chart out just to show what has been happening in our discouragement of business expansion in this country.

### □ 1215

Maximum capital gains tax rate; in the United States, it is 28 percent; France, 18 percent, exempt in Germany; Canada, 23 percent; Japan, 20 percent; the U.K. is 40 percent, but they exempt the first 5,500 pounds.

Now, with that kind of tax, we are discouraging businesses from buying the machinery and equipment and facilities that are going to increase our productivity. Our productivity is not increasing at the rate of other countries.

Mr. Speaker, I think it is important we support this tax bill.

## WHOSE SIDE ARE THE REPUBLICANS ON ANYWAY?

(Mr. EDWARDS asked and was given permission to address the House for 1 minute.)

Mr. EDWARDS. Mr. Speaker, when Republicans promised welfare reform, who would have guessed that would mean a \$63 million special tax break for billionaire Rupert Murdoch? When Republicans promised immigration reform, who would have guessed that they would mean billionaires should be able to avoid hundreds of millions of dollars in taxes they owe by simply renouncing their U.S. citizenship?

When Republicans promised to reorder American priorities, who would have guessed that would mean Republicans would vote to protect Star Wars but not to protect Social Security?

When Republicans promised middleclass tax cuts, who would have guessed that meant people making over \$200,000 a year would enjoy an \$11,000 a year tax bonus?

Mr. Speaker, I am for changing government. I am for less government and lower deficits and common sense in our laws. But I think the American people are beginning to ask just whose side are the Republicans on?

# DEMOCRATS DESPERATELY DEMAGOG

(Mr. RIGGS asked and was given permission to address the House for  $1\ \mathrm{minute.}$ )

Mr. RIGGS. Mr. Speaker, one more time, let us see if we can get this right. The tax break inserted in the bill was at the request of a Democratic Member of the other body.

Listening to my colleagues this morning on the other side of the aisle reminds me of a saying I once heard, desperate people will demagog anything.

You see the Democrats would like us to believe that our tax relief bill is taking money from the poor to give it to the rich. Let me ask my Democratic colleagues, do you think all senior citizens are rich? You must think so because that is one group of people who definitely benefit from our bill. We are repealing the unfair tax increase that you imposed on the backs of senior citizens in August 1993.

You surely remember that. This is the tax increase that considers all seniors receiving Social Security benefits and making \$34,000 or more a year wealthy. We are also lifting the Social Security earnings limitation so that seniors who want to work outside the home past the age of 65 are not unfairly penalized if they earn over \$11,000 a year.

Mr. Speaker, it is wrong to raise taxes on middle income seniors who live on fixed incomes and it is wrong to target working seniors.

I ask my Democratic colleagues to help us in passing the tax relief bill.

## A CALL FOR OUTSIDE COUNSEL

(Ms. McKINNEY asked and was given permission to address the House for 1 minute.)

Ms. McKINNEY. Mr. Speaker, it appears my colleague from the Sixth District of Georgia has set a new global standard in blatant, unabashed audacity. One would think that after the controversy over his \$4.5 million book deal with Rupert Murdoch, he would have made an effort to distance himself from the British billionaire.

But no, not this speaker. While slashing heating assistance for the elderly poor, he and his confederate colleagues conspired to protect a \$63 million tax break specifically for Rupert Murdoch.

No one knew about this grand heist until after it was slipped in during the conference committee. Mr. speaker, when my colleague delivered his opening day speech after accepting the gavel he said, and I quote, "here America comes to work and here we are preparing for those children a better future." End of quote. I didn't realize that by children he meant Rupert Murdoch. Mr. Speaker, now more than ever, it is time for an outside counsel.

## ON NATIONAL SECURITY

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

Mr. HUNTER. Mr. Speaker, I might just say to the gentlewoman who just spoke that my understanding is that this special tax break that the Democrats are complaining about was slipped in by a Democrat. So I think that is where the investigation would lead.

Let us get back to something that is very important to this country. These are two models of what is known as "brilliant eyes." That is important to everybody who is concerned about national security. That means that if Saddam Hussein launched a missile on our troops in theater in the Middle