

earned dollars that we collect here in Washington, that we take from the individual or the working family or the business and then we distribute. We should never forget what the source of that income is.

So when we talk of lowering taxes and when we talk of Tax Freedom Day and the need to move that day back so we work less time to pay our taxes, remember we are talking about reducing the burden on families, reducing the price that we pay for economic growth and reducing the concentration of power here in Washington and giving more freedom and more responsibility back to our city or town.

This past week Congress and the President came to an agreement to try to do something about the tax burden Americans face, and our balanced budget plan balances our Nation's books for the first time in 30 years, provides tax relief that will make a difference for the average working family and begin to lift these burdens. A \$500 per child tax credit that we hope to enact later in this year will put money back in the pockets of a typical working family. We certainly hope to enact the State tax reform and capital gains tax reform that will stop the burden on small and family-owned businesses. What can be more discouraging to someone thinking about starting a business than to know if they are successful, if they achieve their goals, then the capital gains tax rate they will have to pay will be as high as 28 or 30 percent, and even worse, if they want to leave that business in their family, they can pay a death tax as high as 55 percent.

And this is not just a tax burden that effects business owners, or small or family business owner. It effects every employee that works for that business and even the customers that buy the product from a small business. It effects every facet of our economy, in small and family businesses, or where most of the job creation take place.

By putting money back in the pockets of working Americans this budget plan that we have come to an agreement on this past week will give more power and control, more freedom and opportunity to the average American.

Still we cannot lose sight of the long-term goal with regard to trying to move back that Tax Freedom Day, and that long-term goal is fundamental reform of our tax system, dramatic reform of the Tax Code to make it simple and fair. There is nothing more unfair than to have working Americans labor under the belief that someone with more money or, better, a tax accountant, than they can somehow avoid paying their fair share of taxes.

By moving forward in the end of this session and next session with fundamental tax reform, we will continue the fight to put freedom and responsibility back in the hands of the average American.

The SPEAKER pro tempore. Under a previous order of the House, the gen-

tleman from Utah [Mr. CANNON] is recognized for 5 minutes.

[Mr. CANNON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

COMMEMORATING TAX FREEDOM DAY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Illinois [Mr. SHIMKUS] is recognized for 5 minutes.

Mr. SHIMKUS. Mr. Speaker, I rise today to congratulate the Republican leadership, the President, and the Democratic leadership on coming together to balance the Federal budget and also to commemorate Tax Freedom Day for all taxpaying Americans.

Mr. Speaker, before being elected to represent the 20th district of Illinois, I spent 6 years as the Madison County treasurer. After inheriting an office of 30 employees from the previous treasurer, I reduced the office staff to 20, automated the office, and returned a \$20,000 pay raise to the people of Madison County.

This was not easy for me or my family to do, but I felt the sacrifice was necessary to begin streamlining what I thought was a bureaucratic office, while providing better, more efficient service, and saving the hard-earned money of the taxpayers of Madison County. However, this kind of sacrifice is not uncommon in Madison County or America.

Mr. Speaker, every year millions of taxpaying Americans must tighten their belts to make the car payment, pay off the mortgage on their homes, feed their children, and pay their taxes. However, we should endeavor to change our budget and tax codes so that Americans might better provide for their family, instead of working over 5 months of the year simply to pay taxes to the Government.

Because of the recent balanced budget agreement made by our Nation's leaders, almost every taxpayer will better be able to provide for their family without worrying about an ever increasing debt to be handed to our children.

Mr. Speaker, if we continue to spend at our current rates and if we continue to let our deficit balloon, our children and my children will inherit a debt from which they may never recover. If they are not in bed tonight, my sons are watching. To David, who is 4, and Joshua, who is 2, I say, I am working late tonight to secure your future. I love and miss you and will see you soon.

It is my hope that on Tax Freedom Day, May 9, 1997, we can celebrate the resurgence of a budget philosophy which we have not adopted since 1969, and that is to spend only as much as we take in, as does every American taxpayer. For the future of our country and for the future of our children, we must sacrifice and tighten our belts.

Mr. Speaker, as the Government, as a body, and as representatives of the peo-

ple, we have an obligation to the American people to hold the line on taxes and wasteful Government spending. We have an obligation to work to move Tax Freedom Day to April 9, and then to March 9, and so on.

In conclusion, Mr. Speaker, the people of the 20th district and I want to again thank the Republican and Democratic leadership and the President for agreeing on a balanced budget plan. We thank them for confronting unnecessary tax burdens, making it easier for working families and the forgotten middle class to provide for their children and for working to ease the burden which rests on the shoulders of the American taxpayer.

The family farmers thank them for working for relief from the death tax. The small business owners, homeowners and entrepreneurs thank them for capital gains tax relief. The seniors thank them for saving Medicare, guaranteeing its solvency into the next century. Millions of children thank them for the \$500 per child tax credit. All Americans, including future generations, thank them for planning to balance the budget by 2002.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado [Mr. BOB SCHAFFER] is recognized for 5 minutes.

[Mr. BOB SCHAFFER of Colorado addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

TRIBUTE TO STEWART B. MCKINNEY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Connecticut [Mr. SHAYS] is recognized for 5 minutes.

Mr. SHAYS. Mr. Speaker, Stewart McKinney, my predecessor, a member of this House and our friend, died 10 years ago today.

On that day 10 years ago, many of his colleagues came to this Chamber to mark the moment and express their grief, their admiration, their condolences, their remembrances. It was a deeply moving, impromptu tribute to a man whose life for me and the people of Connecticut's Fourth Congressional District continues to define the term "representative."

So I think it is fitting that the House pause once again, 10 years later, to reflect upon the life, the work, and the spirit of Stewart B. McKinney, a Representative.

A generosity of spirit marked all he did. He gave.

A man of virtually boundless affability, he gave his warmth and courtesy to clerks, elevator operators, and Capitol police as readily as to his House colleagues, Cabinet Secretaries and Presidents.

A man of considerable means, he gave the use of his cars and his houses to staff and friends.

A man of keen intellect and insight, he gave his tenure here not to the cause of self-advancement but to the causes of public housing, homelessness, and outcast Amerasian children.

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A self-avowed urbanist from a strongly suburban district, Stewart McKinney gave life to what others only preach about: urban revitalization. He stayed on the Committee on Banking and Financial Services when others moved on to the Committee on Commerce, the Committee on Ways and Means, or the Committee on Appropriations, because he wanted to improve public housing and economic development.

Without regard to party positions, he helped draft and enact the law to save New York City from financial default. He stayed on the District of Columbia Committee when many advised him to move on to more powerful assignments, because he believed in cities. He believed the solution to D.C.'s problems contained the answers to Bridgeport's and Norwalk's and Stanford's—cities he represented in the 4th Congressional District.

In doing so, he represented his constituents while giving a voice and a vote to those who live in view of this building, but have no voting representation in this Chamber.

In the end, he gave what he no longer had, the physical strength to spend the night outside on a subway grate to demonstrate the plight of homeless people. His death from AIDS-related pneumonia came soon after.

Despite a background of wealth and privilege, he represented us because he remained one of us. I think he was as proud of dropping out of Princeton as he was of his degree from Yale.

If his wife, Lucy, did not beat him to it, he would be the first to tell you his family wealth was hers. In his hobbies of collecting convertibles and rebuilding houses, in his devotion to his family and staff, in the symbol of the Mickey Mouse telephone he used in his Cannon office, he maintained a healthy, well-grounded perspective on the triumphs and frustrations of daily life.

It is too commonly called the common touch, but there was nothing common about Stewart McKinney. Yet, throughout his 17 years in Congress, through Vietnam, Watergate, the energy crisis, and all of the other burning issues of his day, he was as comfortable in a VFW hall in Bridgeport as the country club in Greenwich.

Sometimes one group was more comfortable than the other to see him, but he had the ability to diffuse anger, soften opposition, and bring common sense to bear in uncommon circumstances.

He was at once an idealist and a realist, straddling that contradiction as cheerfully and as fearlessly as he faced being labeled a moderate or liberal Republican when it was not meant as a compliment by those in his own party.

He took his work seriously, but he never took himself too seriously, disdaining the pomposity and puffery of official Washington.

He represented all of us because of all that he was. In a floor speech after Stewart's death his 1970 classmate and former colleague, Bill Frenzel, said we ought not "to put wings on the dog," by glossing over all the things that made him so real to so many. He smoked too much. He could get frustrated and angry at the glacier pace of deliberative process. He hated missing so much of his children's lives. And I know he was frustrated to have been in the political minority all of his public life.

But in his weaknesses, frustrations, failures and foibles, he represented the struggles and contradictions each of us faces everyday.

Stewart McKinney died of AIDS. His wife, Lucy, carries on his work as chairman of the Stewart B. McKinney Foundation, dedicated to providing housing to persons and families with HIV disease. In this work, she daily transforms the cause of his death into the causes of his life: housing and care for those society might otherwise overlook.

Because he was here in this Chamber, our Nation is better, our horizon brighter, our represented democracy richer. Ten years after his death, he still represents to me and many others the compassion, the vision, the good humor, and the common sense to which we aspire as individuals, Representatives and a Nation.

Stewart McKinney was truly a great Representative and it is a privilege to serve in the office that he once served.

Mrs. MORELLA. Mr. Speaker, I am pleased to join my colleague and good friend, Congressman SHAYS, in paying tribute to our former colleague, Congressman Stewart McKinney, who passed away 10 years ago today.

Stew McKinney was a very special man, who brought a keen intellect and sense of humor to this body. His commitment to the housing needs of this Nation, particularly the homeless, was unquestioned. In fact, his death was hastened by his insistence on spending a night on a grate near the Capitol in bitter cold in order to bring attention to the need for more funding for homeless shelters. Following his death, Congress approved legislation to authorize the McKinney Homeless Assistance Act, which has been a lifeline for the homeless.

Stew was a moderate Republican, and was active in the so-called "92 Group," the organization of moderate Republicans devoted to reaching a House majority in 1992. Stew would have been thrilled to have learned that his efforts helped lead to that outcome only 2 years later, and he would certainly have been an active force in the Tuesday Group, of which I am a member.

Stew's death from AIDS led to increased public awareness of HIV/AIDS and helped to bring the reality of the epidemic to Congress. At the time of his death, AIDS was still someone else's disease—his death was a wake-up call to Congress.

I only had a few months to get to know Stew—I had just begun my service in Congress in 1987. But during that brief time period, I had the privilege of working with him on several issues. He was an inspiration to me and to many Members, and he is missed.

Ms. DELAURO. Mr. Speaker, today, on the 10th anniversary of the death of Stewart McKinney, we marvel again at the indelible mark made by this incredible legislator and human being. Stew was a truly remarkable person, who cared deeply about other people and their lives. He was far above partisanship and division, working passionately on the issues to which he dedicated his life and which ultimately contributed to his death.

Stew was committed to solving problems which weren't high profile or trendy. He worked to secure safe housing for all Americans at a time when our Nation preferred to look the other way, and caught the pneumonia which led to his death while sleeping on a grate in the rain with homeless men and women to draw attention to their plight. He worked to preserve the salt marshes and natural habitats of the Long Island Sound, acknowledging their importance long before being "green" was popular. He inspired his family and friends to advocate for people with AIDS, the disease he contracted from a blood transfusion, at a time when most politicians, celebrities, and high-profile people of all walks of life chose not to become involved.

Stewart McKinney's life is memorialized in three refuges which bear his name: the Stewart B. McKinney Housing Act, the Stewart B. McKinney National Wildlife Refuge, and the McKinney Foundation, which provides emergency shelter to, and operates two residences for, people with AIDS. This week, as we debate the reauthorization of the housing programs about which Stew cared so deeply, may we all be blessed with the compassion, the foresight, and the commitment which he brought to the House floor.

Mr. TRAFICANT. Mr. Speaker, I would like to pay tribute to the memory of a former colleague, Stewart B. McKinney. Ten years ago we lost a well-respected and dedicated Member and today we hold this special order to pay tribute to his memory.

During his time in Congress, Mr. McKinney worked tirelessly for his constituents and for the causes in which he believed. His distinguished career was characterized by numerous triumphs, successes that made an impact on the lives of all Americans. While I did not have the opportunity to work very closely with Mr. McKinney, his reputation as an honest and admirable man always preceded him. He will live forever in our hearts and in our memories for the work that he did and for the fine example that he set.

Mrs. KENNELLY of Connecticut. Mr. Speaker, I rise today to commemorate the life of my dear friend and our former colleague, the late Stewart McKinney. Today is the tenth anniversary of his death.

It is hard to believe that so much time has passed. I still remember the night of his death, many of us gathered spontaneously, here on the House floor to find comfort in remembering him. But vivid as that memory is, my memories of Stew himself have even more life.

Let me say it plainly: Stew was always a man of principle. In every sense, he was a dedicated, thoughtful and earnest legislator, willing to take on the battles of those who are

scarcely visible in this society. We remember his work for the homeless: I still carry with me an indelible image of Stew, spending a cold winter night outdoors to focus the public eye on what many had not wanted to see before. That was not a public relations ploy—it was a call to America's conscience. And I am very proud that Congress responded with passage of the Stewart McKinney Homelessness Assistance Act. Today, the fight he started continues.

Stewart McKinney also authored and passed legislation to create the Connecticut Coastal Wildlife Refuge, which has been renamed in his honor. This important legislation protected some of our most threatened wetlands along the Connecticut coast on Long Island Sound. And today, those of us in Connecticut and the Northeast can still continue to enjoy the beauty of these fragile but important areas—thanks to Stew.

Stew's compassion and dedication created a lasting legacy. But his most unique quality, in my opinion, was his love of all people. He was gifted in human understanding and compassionate in his words and in his actions. Stew demonstrated this remarkable ability here in Congress and back home in Connecticut, and I feel very lucky and privileged to have had the opportunity to serve with Stewart McKinney during my tenure in Congress. He was a great man and a great American.

Finally, let me thank Mr. SHAYS, for setting up this special order to honor the life and memory of his predecessor Stewart McKinney.

Mr. GILMAN. Mr. Speaker, I join in thanking our colleague the gentleman from Connecticut [Mr. SHAYS] for his consideration in reserving time for this tribute to our late colleague.

I remember Stew McKinney well, and find it hard to believe that 10 years have transpired since we lost him. Stew was an outstanding leader, a far-sighted legislator, and a gentleman in the truest sense of the word.

Stew McKinney is so well remembered today because so many of the causes he championed are causes which are still important to us today. He recognized the problem of homelessness long before we realized that this problem was touching virtually every community in the United States and much of the housing legislation which was subsequently enacted into law bears his indelible stamp. Stew McKinney was warning us all in this Chamber of the epidemic of AIDs long before it became fashionable to do so and long before the bulk of us realized that this health threat would touch all facets of our society.

As a Member representing a district in southeastern New York, I had the opportunity to work closely with Stew regarding the future of several railines which cross the State border into Stew's Connecticut district. I was always impressed with Stew's attitude of "what is best for all the people" as opposed to the all too common attitude of "what is best for my own district" only.

The world has been a lesser place for 10 years due to the loss of Congressman Stewart McKinney. Let us all resolve to emulate his gentlemanly demeanor in all of our endeavors, and let us resolve to rededicate this Chamber to the standards of excellence which he established during his long, distinguished career in this Chamber.

GENERAL LEAVE

Mr. SHAYS. Mr. Speaker, I ask unanimous consent that all Members may

have 5 legislative days within which to revise and extend their remarks and include extraneous material on the subject of my special order.

The SPEAKER pro tempore (Mr. GILCHREST). Is there objection to the request of the gentleman from Connecticut?

There was no objection.

TAX FREEDOM DAY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. PAPPAS] is recognized for 5 minutes.

Mr. PAPPAS. Mr. Speaker, I rise today to discuss a very important day that occurs annually and will occur this Friday. The day that I am referring to is Tax Freedom Day. This is the day in which the average American worker will finally stop working for Uncle Sam. This year Tax Freedom Day is May 9. That is 1 day later than last year; 1 more day that the American worker works for the Government.

For the first 128 days of this year, every day that people in America have gone to work, they have only been working for Government. That is just wrong. For those of us who live in New Jersey, Tax Freedom Day will come on May 11, again 1 day later than last year. While the day that we pay our taxes, April 15, never changes, the number of days that we must work to pay those taxes has increasingly grown later into the year.

In 1993, Tax Freedom Day was May 2, 122 days into the year. On average, the American worker will spend 2 hours and 49 minutes of each 8-hour workday to pay their taxes, both Federal and State. That is more than the same worker would spend on clothes, 20 minutes, and housing and household maintenance, 1 hour and 20 minutes, transportation, 34 minutes, health and medical costs, 59 minutes. Somehow, that just does not sound right, and it does not sound like we have our priorities straight.

Day after day we discuss and debate proposals to help improve the quality of life for America's families, but how can we expect families to save, to pay for a child's education, to buy health insurance or so many other things when government continues to take and take more and more each year. More than anything else, what we need to give back to the American people is their time and their money.

Just tonight, many of our colleagues spoke about the problem of juvenile crime, a very important issue for so many communities and families. How can we truly claim to live in a free society when the very freedom that we love to talk about is not available until May 9.

Since the early 1990's, Tax Freedom Day has grown later and later, and we must reverse this trend. This Congress has continued the discussion that was begun in the last Congress on giving families and individuals tax relief and

balancing the budget. That discussion must continue to move forward, and we must act this year so that the next year Tax Freedom Day is earlier in the year and not later, as has been the case.

DEATH TAX SHOULD BE PUT TO DEATH

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado [Mr. MCINNIS] is recognized for 5 minutes.

Mr. MCINNIS. Mr. Speaker, I would like to speak this evening for a few moments about the death tax. That is a tax that the U.S. Government applies to many of us, will apply to many of us, the second your heart stops beating. It is a tax which will get to us quicker than the undertaker will get to us. It is a tax on success in our country. It is a tax against the average American family in our country. It is a tax that destroys families.

In our country, 70 percent of small business will not survive a second generation. In our country, 87 percent of small business will not survive a third generation. What is a big component of this failure for small business or family farms, and homes, to go from one generation to the next generation? What is that awful, heat-seeking missile? It is the death tax administered upon average Americans in this country by the U.S. Government.

Now let us take a look at the taxes that we have in this country. We have a Federal tax, we have a State tax, we have a local tax, we have a property tax, we have a sales tax, we have an airplane ticket tax, we have a heating fuel tax, we have tax after tax after tax. But that is not enough for a government that sometimes finds it too easy to become greedy to get money out of our wallets. They have to do one more strike at us, one more strike at our hard work, one more strike at our families' ability to try and pass something on to the next generation, and it is called the death tax.

Think about it. If you have somebody that thinks that they can justify when the Government comes in and taxes you, and by the way, this is money that you have already been taxed on for the most part, a government that comes in and taxes you on your death, if you have a friend or family that thinks they can justify it, sit down and visit with them. The next time you have coffee in the morning, the next time you get together with some friends, say hey, can anybody in this group justify or figure out why the Government wants to tax you on your death, why the Government wants to take the money that you spent your entire life working for and give it to Uncle Sam instead of allowing you to pass it on to your family, and by the way, keep it in your local community? Now, do not kid yourself, this applies to the average American.

For example, a person who began faithfully contributing 10 percent of