

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 play—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

their salary to a 401(k) starting at age 25 and who earned \$41,000 a year by age 50 can hardly be considered a Rockefeller. Nonetheless, if you do the math, this person could accumulate \$900,000 in their pension fund by the age of 60, and by 63 they could have enough in their 401(k) to face a success tax, a death tax, on their distributions from that account. It is not fair. We in this country suffer not just from our family farms and our family ranches, but anybody who begins to accumulate any success at all as a result of their hard work in this country, will be taxed by this Government upon their death. It is not fair.

I have a friend who built up a business, who sold his business last year. Unfortunately, he got hit with capital gains taxation, 29 percent. Then, unfortunately, he found out he had terminal cancer. Three months later he died. The effective rate on his estate is 73 percent, and this is income that was taxed before. What happens?

This gentleman made a good living. He supported 75 percent of the operating costs of his local church. What happened this year to the local church? The family had to say, we have to send that money to the Capitol. That money goes to Uncle Sam under the death tax. We can no longer support the local church. We cannot pass our business, we have a fire sale of our business. We have to sell our father's home that we had hoped the other family, his sister in this case, could move into, because we cannot afford to pay this tax. We have to have cash for Uncle Sam, and that cash, that debt accumulates the second you die. It is patently unfair.

In this country there is no other tax that I can think of that is more unjustified, more destructive of the American family than the death tax, and it is about time that Congress got together and stopped this unfair taxation. It is sucking the money out of the family, it is sucking the money out of the community, and it puts it into a bureaucracy that cannot spend it near as well.

So I urge all of my colleagues to join myself and many others in signing on to the bill which will eliminate the death tax once and for all in this country and let one family pass their hard work on to the next generation and the next generation.

Mr. Speaker, if we want to do something for our children, get rid of the death tax.

#### HOPE FOR EARLIER TAX FREEDOM DAYS IN FUTURE

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

Mr. COOK. Mr. Speaker, I appreciate the opportunity to speak tonight about Tax Freedom Day. Tax Freedom Day this year is a day of both dismay and hope. A day of dismay because May 9, the day that Americans finally stop

working for the Government and start working for their families, comes later this year than it has any other previous Tax Freedom Day. A day of hope, however, because this Tax Freedom Day comes a week after an historic budget accord between Congress and the White House which for the first time in years offers hope of tax relief for the American people.

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I hope to be able to stand here with Members next year in honor of a Tax Freedom Day that comes way before May 9 because of the budget accord and the tax relief it promises.

As a freshman who until a few months ago eyed Washington, DC and Congress through the eyes of a private citizen, I am thrilled with this budget accord. I have read many of the news reports and the opinion pieces, as I am sure you have, that attacked this accord or advised caution.

But to me, this accord and other actions we are taking this year make the 105th Congress, along with the 104th Congress, stand out as Congresses that listen to the American people in a way that Congress has not done for decades.

Let me give a few examples. Recent polls show that 61 percent of Americans believe the IRS has too much power. We have before us this year the IRS Accountability Act that would make IRS agents criminally liable for abuses of power. Fifty-eight percent of Americans believe their Federal income taxes are simply too high.

The budget accord we vote on next week provides a remarkable net tax relief of \$85 billion over 5 years, and \$250 billion over 10 years. Sixty-nine percent of Americans polled believe we need to fundamentally overhaul and simplify the Federal Tax Code. Further, a startling 70 percent of Americans believe loopholes in our current tax laws allow people that earn the same amount of money they do to pay widely lower taxes. This Congress has heard those Americans. This Congress has brought this country closer to tax reform than we have been in decades, to the brink, I hope, of real tax simplification.

Tax Freedom Day is often a day of dismay as we realize with each passing year our freedom from slavery to a bloated Federal Government comes later and later. But tax freedom this year is a day of hope. I look forward to working with Members in the coming year to make that hope a reality for this country.

#### EXPRESSING APPRECIATION FOR MEMBERS' SUPPORT ON HOUSE RESOLUTION 93

The SPEAKER pro tempore (Mr. GILCHREST). Under a previous order of the House, the gentleman from Pennsylvania [Mr. FOX] is recognized for 5 minutes.

Mr. FOX of Pennsylvania. Mr. Speaker, I rise tonight to address the House

for purposes of thanking my colleagues today for approving House Resolution 93.

House Resolution 93 expresses the sense of Congress with regard to the Consumer Price Index, and that the Bureau of Labor Statistics be the sole agency that determines what the level of the cost of living index should be.

My colleagues may recall that it was not long ago in the Senate that the Boskin Commission came out and said we ought to artificially reduce a budget-driven number or a deficit-driven number or politically-driven number, to reduce by 1.1 percent the CPI. Later facts disclosed that there was not really evidence to support that arbitrary decrease.

In fact, I am happy to report that the vote today of 399 to 16 shows overwhelming bipartisan support within this House, and I believe now within the Senate, to make sure we protect our senior citizens by making sure that the Bureau of Labor Statistics is the sole decision maker when it comes to making the CPI adjustment.

This legislation was supported by the American Association of Retired Persons, AARP; the National Council on Aging; the National Council on Senior Citizens; the National Committee to Preserve Social Security and Medicare. Furthermore, it was supported by veterans groups, and I am pleased also to report that the chairman of the House-Senate Joint Economic Committee, the gentleman from New Jersey, Mr. JAMES SAXTON, supported the bill as well.

It is because we want to make sure that taxes will not be raised and because we want to make sure we protect the pensions for our seniors; whether they be military or Social Security or other programs for which we have Federal retirement programs, we want to make sure our seniors are protected.

In fact, had we made that arbitrary allowance for a reduction of the CPI, it would have cost taxpayers approximately \$320 billion. So this is certainly a step in the right direction. As we move forward to a bipartisan balanced budget for this next fiscal year, we know that the House has gone on record today, on behalf of our seniors and all taxpayers, saying that the CPI should not be a politically driven number, should not be one controlled by a deficit-driven number or any kind of politics, but the Government agency of the Bureau of Labor Statistics should determine that number, in fairness to our seniors, to our families, and to all of our citizens.

I thank the House for its bipartisan support, and I look forward to other issues that protect our seniors and all taxpayers.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Maryland [Mrs. MORELLA] is recognized for 5 minutes.

[Mrs. MORELLA addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]