of life. Mr. Speaker, I encourage the House to repeal the death tax now.

□ 1030

STOP PLAYING GAMES WITH DISASTER RELIEF

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

Mr. BONIOR. Mr. Speaker, almost 3 months ago, floods forced thousands of people from their homes, their businesses, their schools, their farms. They lost their possessions, they lost things that meant so much to them like family albums. And they called for help. They asked us to do something to help them.

What did Republicans do? Well, they high-jacked the disaster relief bill. They loaded it up like a pack horse with extraneous measures to advance their own partisan political agenda.

Americans know what an emergency is. They are disgusted with the political games the Republicans are playing with the lives of flood victims just like they were disgusted when Republicans shut the Government down twice.

Now we hear that the Republican leader in the other body is proposing to cut back this emergency relief by 25 percent, cut emergency relief in order to give it. Well, you go figure. I cannot figure that one out. I cannot figure how they have acted on this whole thing now for the last 3 months. Stop playing games. Let us not trade too little for too late.

WHY THE PRESIDENT VETOED THE DISASTER 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, the reason the President vetoed the flood relief bill was because he wants to have the ability to shut the Government down. We put in a provision that said that if we cannot reach an agreement, we will continue Government. We will continue it at fiscal year 1997 levels.

But no, that was not good enough for him. He wants to shut the Government down. The President wants to shut the Government down. The President wants to shut the Government down, and that is why he vetoed the disaster relief bill, not because of us, like the Congress wanted to shut the Government down. It is the President. We had a provision to prevent it from happening, and he simply wanted to say I want the right to shut the Government down and blame Congress, like he did last year, in 1995 and 1996. It is very simple.

Once the truth is out and people understand it, they will understand why we want to continue the Government, we want to preserve what is going on. It is very simple. The President wants to shut the Government down.

BALANCED BUDGET AGREEMENT

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

Mr. ADERHOLT. Mr. Speaker, the year was 1974 and that year Patty Hearst was kidnapped. In the same year Hank Aaron hit his 715th homerun. Those two stories were major headlines, but not many people knew that it was the last time the Government will have spent less than 20 percent of the Nation's economic resources. With the new balanced budget, Mr. Speaker, it is going to happen again.

Mr. Speaker, the balanced budget will have \$350 billion in gross tax cuts over 10 years for families, for education costs, and for economic growth. Last, Mr. Speaker, the balanced budget agreement will finally do what its name says. It will balance the budget. It will be balanced by 2002, and then keeps it in surplus.

In summary, the agreement means smaller government, lower spending, lower taxes, and a balanced budget, all in one agreement. It cannot be emphasized enough that this happens in one agreement.

INSIDIOUS EFFECTS OF THE DEATH TAX

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

Mr. SESSIONS. Mr. Speaker, the death tax, known to the IRS as the estate tax, has profound effects on the American public, both direct and indirect. Directly, it forces the liquidation or dismantling of a lifetime of work, building of a family farm or a small business. Indirectly, and more insidiously, it forces taxpayers to undergo complex, expensive planning with lawyers and accountants to help minimize its bite. Workers are laid off when a firm or a farm is dismantled, and local economies are disrupted. This distorts economic activity and increases the cost of doing business in communities.

Throughout the Fifth District of Texas, and this country, the very people who deal in these income distributions are faced with this and really what it is needed to do is to help people rather than putting them on the lower rung of the economic ladder. It harms. The death tax hurts America and it hurts everyone. I am urging this Congress to repeal the death tax now.

THE BALANCED BUDGET AGREEMENT

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

Mr. THUNE. Mr. Speaker, the budget agreement and the legislation that will implement that agreement is a good thing for America. It balances the budget by the year 2002 and keeps the budget in surplus thereafter. It pro-

vides \$350 billion in gross tax cuts over 10 years for families, for education costs, and for economic growth. It ensures Medicare solvency for 10 years, it does not touch Social Security, and it provides \$600 billion in entitlement savings.

This budget is pro-business, it is profamily, and it is economically responsible. It keeps faith with our children so that they will have a sound government, a growing economy, and a brighter future. It is good for farmers, for small businesses, and for agriculture because it makes important relief in the area of estate taxes and capital gains tax relief.

THE AMERICAN PEOPLE NEED TAX RELIEF

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

Mr. BOEHNER. Mr. Speaker, the average family in America in 1950 paid about four percent of their income in taxes to all levels of government. Today that tax load on the typical American family of 4 is about 24 percent; 24 percent of their gross income goes to government at some level.

That is why Republicans in our Contract With America some 2½ years ago decided it was very important to provide tax relief to the American people. We tried over the last 2 years, unsuccessfully to provide this type of permanent tax relief to American families.

Today the Committee on Ways and Means of this Congress will bring a bill to reduce taxes on American families. This will be the first tax decrease from Washington in 16 years. Seventy-five percent of the benefits of this tax package will go to middle income families making between \$20,000 and \$75,000 a year.

This is Republicans continuing to keep our commitment to the American people. This was the cornerstone of the Contract With America, and I am proud of the work that we are doing in continuing to meet the commitments that we made to the American people.

THE REST OF THE STORY

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

Mr. MICA. Mr. Speaker, I wanted to hold my tongue on the matter of disaster relief to Americans who have been affected by flood, but I could not help but read today's paper when I saw that the President is sending thousands of troops to build parks and other facilities in Central America as Commander in Chief, that in fact in this disaster relief bill there are billions of dollars for Bosnia, which the President wants to keep our troops in Bosnia, and we have spent tens of millions, hundreds of millions of dollars in building bridges and roads in Bosnia at the behest of the President and his policy.

It is my understanding, too, that the President has the authority both to spend money that is in the pipeline to help these flood victims, so that the case that has been made this week is without merit. As Commander in Chief, he could send our troops and military and others and our dollars into this affected area to help those folks. That is the rest of the story.

CAPITAL GAINS TAX RELIEF IM-PORTANT FOR AMERICAN ECON-OMY

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

Mr. DREIER. Mr. Speaker, as we have watched the Committee on Ways and Means proceed with its markup, I think it is very important for us to recognize that the plan to reduce the top rate on capital gains is in fact not a tax cut for the rich, as many on the other side of the aisle and some harsh critics have said in the past.

If we are to reduce the top rate on capital gains significantly, we can actually increase the take-home pay of the average family of four by \$1,500 a year. That itself is a very important tax cut; it will in fact benefit working Americans.

We also have to look at the fact that reducing the top rate on capital gains is not going to cost the Government a nickel. In fact, it is going to gain revenues to the Federal Treasury. How do we know that? Every single time that it has been done, from 1921 under President Warren G. Harding all the way to 1981 under President Ronald Reagan, reducing that top rate, in fact, expands the pie and generates an increased flow of revenues to the Federal Treasury. Reducing the capital gains tax is a very important part of this package. We need to move ahead with it.

PROVIDING FOR CONSIDERATION OF HOUSE JOINT RESOLUTION 54, PROHIBITING THE PHYSICAL DESECRATION OF THE FLAG OF THE UNITED STATES

Mr. SOLOMON. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 163 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 163

Resolved. That upon the adoption of this resolution it shall be in order to consider in the House the joint resolution (H.J. Res. 54) proposing an amendment to the Constitution of the United States authorizing the Congress to prohibit the physical desecration of the flag of the United States. The joint resolution shall be considered as read for amendment. The joint resolution shall be debatable for two hours equally divided and controlled by the chairman and ranking minority member of the Committee on the Judiciary. The previous question shall be considered as ordered on the joint resolution to final passage without intervening motion except one mo-

tion to recommit. The motion to recommit may include instructions only if offered by the minority leader or his designee. If including instructions, the motion to recommit shall be debatable for one hour equally divided and controlled by the proponent and an opponent.

The SPEAKER pro tempore (Mr. TAYLOR of North Carolina). The gentleman from New York [Mr. SOLOMON] is recognized for 1 hour.

Mr. SOLOMON. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts [Mr. MOAKLEY], pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

Mr. Speaker, this rule provides a fair and a reasonable way to consider the proposed constitutional amendment to allow this Congress to prohibit the physical desecration of the flag of the United States of America. Let me go through the steps that we will follow.

First, there is 1 hour of debate on this rule, which is equally divided between the majority side and the minority side. After voting on the rule, there will then be 2 hours of debate on the proposed constitutional amendment. That time is equally divided between the chairman and ranking minority member of the Committee on the Judiciary, who happen to be on different sides of this issue, although this is a bipartisan piece of legislation offered here today.

Then the rule allows for a motion to recommit, which may include instructions if offered by the minority leader or his designee.

□ 1045

This would be the opportunity for the minority or those in opposition, since many of the minority are cosponsors of this legislation, it would allow those in opposition to offer an amendment or a substitute and have it voted on in this House.

Mr. Speaker, as we begin this debate, I would like to provide some background on how we got here today, and it is a shame that we even have to be here.

Prior to the Supreme Court decision in Texas versus Johnson in 1989, 48 States and the Federal Government had laws on the books prohibiting the desecration of the American flag.

In the Johnson case the Supreme Court held by a bare 5 to 4 margin that the burning of an American flag as part of a political demonstration was expressive conduct protected by the first amendment to the Constitution.

In response to the Johnson decision, Congress passed the Flag Protection Act of 1989 under suspension of the rules by a record vote of 380 to 38.

Then in 1990, in the case of the United States versus Eichman the Supreme Court in another 5 to 4 decision struck down this statute, ruling that it infringed on expressive conduct protected by the first amendment.

Within days, the House responded by scheduling consideration of a constitutional amendment to protect the flag from physical desecration. The amendment received support from a substantial majority of the House, but unfortunately fell short of the necessary two-thirds vote for a constitutional amendment. The vote at that time was 254 to 177.

Subsequently, Mr. Speaker, 49 States have passed resolutions calling on Congress to pass an amendment to protect the flag of the United States of America. In here are the resolutions of those 49 States.

Subsequently, in the last Congress, we mounted a new effort to pass a constitutional amendment to protect the flag against physical desecration. We were successful in achieving the required two-thirds vote in the House for the first time on this constitutional amendment. The vote then was 312 to 120, and that was substantially higher, 22 votes higher than even needed to amend the Constitution.

Unfortunately, the Senate fell just a few votes short of the needed two-thirds. The vote there was 63 to 36, and consequently the amendment was never put out to the American people to ratify.

Now we are set to begin the final push to victory, my colleagues, in order to try to pick up the few extra votes needed in the Senate. The language of the amendment offered this year is significantly different from the 1990 and 1995 versions, and this is important for Members to pay attention to, especially over in the other body, because many of those that voted against it last time voted against it because it contained a provision which allowed individual States to pass laws prohibiting the physical desecration of the American flag. Those versions provided that the Congress and the States shall have power to prohibit the physical desecration of the flag of the United States.

The version introduced, that I introduced this year, deletes the words "and the States" so that only Congress will have the power to prohibit physical desecration of the flag. This eliminates the concern of those who might have voted against it in years past that were worried about possible confusion which could be caused by different laws in each State.

Now, if this is adopted, there will only be one national law dealing with this issue. Since the whole purpose of this constitutional amendment is to protect the national flag, it makes sense, I guess, that there be a national policy to achieve that goal.

Mr. Speaker, none of us undertake this lightly. The Constitution is a document that has stood the test of time over two centuries. The Founding Fathers wisely made it very difficult to amend this Constitution of ours. Our goal then is not really to change the Constitution. Our goal is to restore the Constitution to the way it was for the first 200 years of this great Nation of ours, up until 1989. And had the Supreme Court not suddenly reinvented