tax cut plan looks good now, but in the long term only the rich will benefit. Average Americans would be the biggest winners, says U.S. Representative BILL ARCHER. Under his new tax cut plan, he has got a tax breakout there that shows three-quarters of tax relief going to households that earn less than 575,000 a year. Quote, sounds nice, but it is bogus. What he unveiled this week ought to be called the Tax Relief of the Money Class Act," end quote.

The New York Times, June 11, 1997, describes the tax cut plan proposed by the Republican majority as a favor-therich tax plan. It says that the tax writing committee has come up with a proposal that barely eases the strain on middle-class families while showering the rich with benefits. To finance cuts in capital gains and inheritance taxes, Mr. ARCHER has held tax benefits for others at a minimum level.

The Washington Post, June 11: "A bad tax bill gets worse," with the same kind of commentary.

The point is that we do have an opportunity with wanting to provide tax relief for working middle-class families today, and it would appear that the tax cut proposal by the Republican majority is not one that in fact meets the needs of working middle-class families, and in fact that the Democratic alternative looks at education tax cuts, looks at child care tax cuts, looks at a child care dependent tax credit that helps working families today, that focuses a capital gains tax cuts at small businesses, small farmers as well as the estate tax or inheritance tax, or, as my colleagues want to say, the death tax. which provides specifically targeted tax cuts at small farmers, small businesses, and provides the opportunity for those, in fact, who are working and, as I said, playing by the rules, to have

the opportunity to get some tax relief. It would be wonderful if we could provide everyone with tax relief. The 5 percent of the wealthiest Americans in this country at this time do not need to have the opportunity for that relief in the same way that working families do today.

ELIMINATING BURIAL RIGHTS FOR DEATH PENALTY CONVICTS

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

Mr. KNOLLENBERG. Mr. Speaker, I rise today to introduce legislation that strikes at the very heart of our Nation. It saddens me to rise and offer this today, but it is the right thing to do for the veterans of our country who have given too much for us.

The most heinous domestic terrorist act ever committed ripped apart the insides of our Nation. I am referring to the Oklahoma City bombing, which will always be ingrained in our hearts, our minds, and our souls. Yet, after speaking with veterans and military

leaders, we have found out that the criminal who committed this dastardly act which killed 168 people, many of whom were innocent children, can receive, I repeat can receive, the military honor of burial, the military honor of burial in a veterans' cemetery after he receives the death penalty sentence.

Mr. Speaker, I and several of my colleagues have introduced legislation to make sure McVeigh, and other death penalty convicts like him, cannot receive the honors that our fallen heroes have deserved and have been granted. Our Nation's veterans cemeteries are a sacred ground. They are a solemn and sad reminder of the price our Nation has had to pay for the freedom that we enjoy every day. While veterans who commit certain criminal offenses forfeit their benefits, McVeigh could have still received them and received burial at Arlington National Cemetery.

Mr. Speaker, we could not allow that to happen. Too many people whose lives were taken in the name of freedom made the ultimate sacrifice for us. They are placed in that sacred ground. It is not fitting to allow the likes of Timothy McVeigh in their company.

I ask my colleagues to join my effort and cosponsor my bill, and all Members on both sides of the aisle, to eliminate these burial rights for death penalty convicts.

H.R. 100, THE GUAM COMMONWEALTH ACT

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

Mr. UNDERWOOD. Mr. Speaker, today is June 19, 1997 here in the U.S. mainland, but on Guam it is June 20. June 20 is the 99th anniversary of the arrival of the first Americans on Guam in the capacity of bringing U.S. Government to the Island of Guam. On June 20, 1898, Captain Glass led three ships into Apra Harbor in Guam and he proceeded to fire some shots, as part of the Spanish-American War. He fired some shots at an abandoned fort. He did not know that the fort had long since been abandoned.

The Spanish authorities, not really even knowing that there was a Spanish-American War, sent out a small delegation of boats to ironically apologize for not being able to return what they assumed was a naval salute, announcing the arrival of the American ships.

Now, since the arrival of Captain Glass and subsequently, the next day on June 21, 1898, the party landed actually on Guam, raised the American standard and secured a surrender from Captain Marina and the Spanish troops some Chamorros, and native Chamorros who were also part of a Spanish militia, the militia was disbanded and Captain Glass sailed away with the understanding that Guam was now part of the emerging American empire. This became formally a part of the instrument of the Treaty of Paris, which ended the Spanish-American War.

In the intervening 99 years, the political status of Guam remains a matter of some interest here in Washington DC, but of vital concern to the people I represent. These 99 years has been a time period where we have endured a Japanese occupation during World War II, where we endured a government by naval officials and under the Department of the Navy; we also endured civilian governors that were selected by the President and only as late as 1970 were the people of Guam granted the authority to elect their own governor.

But in this intervening 99 years we have not had a process to resolve our political status. We have had 99 years with no process for the final act of self-determination for the people of Guam, and we have had 99 years of a lack of resolution about what Guam's future is within the context of the American family, or perhaps even beyond the American family.

It is for this reason that I have introduced H.R. 100 in this Congress, and of course H.R. 100 is numbered in honor of the 100th anniversary of the taking of Guam by U.S. authorities, which will be commemorated and celebrated next year in 1998.

My bill, my commonwealth bill, represents the thinking of the people of Guam about not only the new level of political autonomy they wish to reach within the American family, but also a process, outlines a clear and defined process for how Guam's final political self-determination would be carried out and would be finally consummated.

Guam deserves this, not only because they have been loyal U.S. citizens, but because it is in the American national interests to do so. Guam not only continues to remain a vital strategic part of America's forward presence in Asia, Guam also, the challenges that are presented by territories to the American family is to perfect American democracy in those areas that are not really represented by the Stars and Stripes.

So I ask all of my colleagues and Members of this body to cosponsor H.R. 100. We have the promise of a hearing on this measure by the gentleman from Alaska [Mr. YOUNG], chairman of the Committee on Resources, and that hearing will hopefully occur sometime next month.

So I ask my colleagues to consider cosponsoring H.R. 100, the Guam Commonwealth Act.

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

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

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

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

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

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

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from North Carolina [Mrs. CLAYTON] is recognized for 5 minutes.

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

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

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

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

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

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

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

MIDDLE-CLASS TAX RELIEF

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

Mr. KINGSTON. Mr. Speaker, we are in a very important debate right now over taxes. The Republican Party is working for middle-class tax relief, and the liberal Members of the Democrat Party and the President are working against middle-class tax relief. I think it is ironic that a President who ran in 1992 on a platform of supporting middle-class tax relief is now fighting middle-class tax relief.

As my colleagues know, once the President was elected, his first act in 1993 was to pass the largest tax increase in the history of this country. Now, we are at another debate. For the first time in 16 years, because of a Republican majority in the House and Senate, we have an opportunity to give significant tax relief, and yet we are being accused of all kinds of things and we are having to fight for this.

It is interesting, because 76 percent of the people who will benefit from the tax relief have a household income of \$75,000 or less. Only 1 percent of those who are going to have a tax benefit have a household income of over \$200,000, yet we are being accused of giving a tax break for the wealthy.

Mr. Speaker, I do not know what it is with the liberal psyche that being wealthy is synonymous with being evil. It is interesting, because entrepreneurs and people who tend to be wealthy create jobs in this country, and yet liberals seem to hate the job-creator.

I strongly believe that we need tax relief for the middle-class, and will the entrepreneurs also benefit from it? Yes, they will. Is it bad? Well, I always take the case of Ted Turner. I am from Georgia. Ted Turner has brought CNN to Atlanta. He has created hundreds and hundreds of jobs. Is it bad? No; it is not. Will Ted Turner get some tax relief? Yes: he will. Is that horrible? What is so bad about that, I ask my liberal colleagues? Yet, we do not hear from them about that. All we hear is well, we just do not want the rich to get tax breaks. As I said, Mr. Speaker, 76 percent of the tax relief goes to families with a household income of under \$75.000.

Now, what is it that the liberals and the President are backing away from? We seem to be in a gridlock right now on the \$500-per-child tax credit, and the way the Republican bill is, is that middle-class families with children under 17 years of age and with household incomes of under \$110,000 will get a \$500per-child tax credit. Now, what does the President want to do? Well, he wants to use that tax credit to give another welfare benefit to people who are not paying taxes. So what has happened with a President who has promised middle-class tax relief, and also, incidentally, promised welfare reform, and only reluctantly passed welfare reform last year, now is trying to go back on that?

Welfare enrollment has decreased 15 percent. There are less people dependent on the U.S. Government now than there were 1 year ago, and yet the President wants to fly in the face of all of that, break the spirit of that bipartisan legislation, if you will, by giving people who are not working a \$500-perchild tax credit on top of something that we are already doing called the earned income tax credit, which is a benefit from going from welfare to work, and it is something that has had bipartisan support, and yet the President wants to say, no, that is not good enough, we are going to give you one more giveaway program. We are going to give you \$500-per-child for every child you have while you are not paying taxes.

Common sense would tell us, Mr. Speaker, that is a ridiculous thing to do, particularly when we have at stake 11 million middle-class children whose parents desperately need tax relief for education needs, for medical needs, for shelter, for food, and so forth like that.

I am a father of four small children. Most of my friends, Mr. Speaker, are in

the sandwich generation, if you will. That is, their parents are dependent on them or close to being dependent on them, and their children are dependent on them. I can say as I line up in the carpool line and as I go out to the Teeball field and I go out to the soccer field, and my wife is a proud soccer mom, I will say that the parents out there desperately need tax relief.

Now, they are not coming out here in Washington and protesting, they are not writing letters, they are not sending us faxes every minute, and the reason why, Mr. Speaker, is because they are out working. These are folks who work 8, 9, 10 hours a day, 5 days a week. They want tax relief, but they do not have paid professional lobbyists who can go out and campaign for it. We just have to do it on our own and we have to do the right thing.

This is the good old American middle-class who is getting squeezed year after year, they need tax relief, they do not need the President expanding welfare, they do not need the fun and games of politics, they do not need more big liberal programs. They need tax relief, and I urge my colleagues to support in a bipartisan fashion the Republican tax bill passed by the Committee on Ways and Means.

NO FUNDING FOR B-2 BOMBER

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

Mr. FOLEY. Mr. Speaker, I would like to address myself to a serious issue that is coming before the Congress tomorrow, and that is our defense appropriation budget. There is an item in there that I will seek to eliminate by virtue of an amendment by the gentleman from California [Mr. DELLUMS] and the gentleman from Ohio [Mr. KASICH] and myself, which would be to strike the funding for the B-2 bomber.

In this time of budgetary constraints, Congress must learn to prioritize our defense dollars. As such, Congress should not authorize the additional procurement of aircraft we do not need and the Pentagon clearly has stated they do not want.

In testimony before the House Appropriations Subcommittee on National Security on June 11, 1997, Pentagon comptroller, John Hamre, testified that while the B-2 is an exceptional aircraft, there is no more money for it. The massive deep attack weapons mix study conducted by the Pentagon concluded that it would not be cost-effective to buy more B-2 bombers. According to the Pentagon, the current fleet of 21 B-2 bombers is sufficient to meet the two-war scenarios. No money is programmed in any budget plan to pay for the outyear costs that will be forced by this decision. Other programs given higher priority by the military may have to be cut back.

Finally, the Congressional Budget Office projects that to build and operate