

having been in the House of Representatives and 43 years since the last Republican majority, he had the opportunity to assume the gavel and the Acting speakership of the House.

Those Members that were here during Bill's term know that when he exercised that gavel, he was truly a Speaker pro tempore for the whole House. He was not just a Republican.

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I hope that my friends on both sides of the aisle—and I have been on both sides of the aisle in my life—take a moment to reflect that, when we lose our bearing, when we let anger rule over our reason, that there were people like Bill Emerson that understood what this institution is all about. That is, we should go to the basic core of humanity, reach across the aisle, take the opportunity to walk and sit with our adversary, find out what we can agree upon, and work toward it together, as opposed to conflict, arrogance, and just meanness.

Bill would be disappointed today if he saw the continued decline in of the demeanor of the House. I would hope that maybe we can think about putting together the Emerson Society and say this is the bottom and let us get together. It is very close. We have a lot of work to do. Let us try to do it in the tradition and in the spirit of my friend, Bill Emerson.

#### TRIBUTE TO BILL EMERSON

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

Mr. CHAMBLISS. Mr. Speaker, I have many fond memories of my close personal friend and colleague, Bill Emerson. Probably one of my fondest memories is of the very first day that I was sworn in as a Member of Congress in 1995. My wife and I attended the Speaker's prayer service that morning, and Bill stood up and he said something that I will never forget. He introduced us freshman Members to the prayer breakfast that is held by Members of the House every Thursday morning and he said, "If you attend that prayer breakfast and you pray with your colleagues on both sides of the aisle, when you disagree with those colleagues on the floor of the House, you will do it in a much more civil manner."

Bill Emerson was right. As we are starting off here today, it looks like it is one of those days that, if Bill were here, he would remind us of that. Bill represented in this body everything there is about honesty, decency, and integrity. There are only two things that Bill loved better than this House, and that was his God and his family. I thank God that Bill Emerson served in this body, and I thank JO ANN and the girls for sharing Bill with us. This great country that we live in is a much better country because Bill Emerson served with us.

#### TAX CUTS

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

Ms. STABENOW. Mr. Speaker, I first would indicate that I did not serve with Congressman Emerson. I have served with the gentlewoman from Missouri [Mrs. EMERSON]. And if he is half as good as she, I missed serving with a wonderful man and appreciate the comments today.

Mr. Speaker, I am rising to speak to the issue of tax cuts today. We have a bill in front of us that came from the Committee on Ways and Means that, unfortunately, does not do what constituents in my district in Michigan need to have done.

When I supported the balanced budget agreement, I did so assuming we would take those precious tax cut dollars and focus them on the hard-working, middle-class families in my district and around the country. And instead, what we have is 80 percent of those tax cuts, when fully implemented, going to the top 5 percent of the public, once again, with the philosophy that somehow if the rich get richer, it will trickle down to each of us.

The folks in my district, who work hard every day, want to be able to have help to send their children to college, work hard, be able to sell their homes. I would like very much to see that tax relief bill go to hard-working families.

#### TAX RELIEF

(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, any excuse is a good excuse if you do not want to do something. There are some here in Congress that would use any excuse to vote against tax relief for working Americans. Let us look at the capital gains tax relief. One popular excuse is it is only for the rich. Yet the IRS tells us that nearly three out of four that will benefit from this make less than \$75,000 a year.

Economists tell us that it will not cost anything, it will not reduce the Federal revenue; in fact, it will increase the Federal revenue. And let us look at the \$500 per child tax relief. Some will say you do not deserve it if you make more than \$40,000 per year. I guess if you make more than \$40,000, they think you are rich and you should not control more of your own money, so they would vote against any tax relief.

There are those that think working Americans do not deserve tax relief today. But remember, any excuse is a good excuse if you do not want to do something.

#### NO TO MEGAN'S KILLER

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

Mr. TRAFICANT. Mr. Speaker, Jesse Timmendequas, the convicted killer of 7-year-old Megan, is now pleading for his life. Megan's killer told the jury, "I am sorry and I pray for Megan every day. And I ask you to let me live." Unbelievable.

Did this bum ever consider the screams and pleadings of little Megan? Think about it. Megan's killer now wants a roof over his head, three square meals, air-conditioning, a law library, cable television.

Beam me up, Mr. Speaker. Enough is enough. Megan's killer should be put to death. I say good night, sweet prince. Go and plead your case with the demon himself.

I yield back the balance of any more of these types of crimes.

#### PRESIDENT'S FORUM ON LAKE TAHOE

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

Mr. GIBBONS. Mr. Speaker, recently the White House announced the dates for the President's Forum on Lake Tahoe. At this conference, both the economic and environmental challenges that face the Lake Tahoe Basin and its surrounding communities will hopefully be addressed.

Among these concerns are the need for alternative forms of transportation and to address the fading clarity of the water, which is decreasing at an alarming rate of over 1 foot per year. This forum represents an important first step in the fight to preserve the Lake Tahoe Basin.

Equally as important, this forum represents the ability and the willingness of environmental and private property interests to work together toward a common goal. Through the two community forums and three workshops prior to the event, people from all levels of government as well as local residents will have a voice in this forum. Because of this cooperation, both private property owners and Government representatives will have constructive input.

The Lake Tahoe Basin has become a place for everyone to enjoy and share. From the idea that all people should share this beautiful work of nature has come the realization that we are all responsible for its well-being.

Mr. Speaker, Lake Tahoe is a national treasure that must be preserved, and this forum will help us reach this goal.

#### DAY-CARE CREDIT

(Mrs. KENNELLY of Connecticut asked and was given permission to address the House for 1 minute.)

Mrs. KENNELLY of Connecticut. Mr. Speaker, yesterday I stood here talking about the millions of families that were going to lose part of their child credit if, in fact, they took their day-care credit, millions of families.

Yesterday the gentleman from Texas [Mr. ARCHER] sent a letter to the President offering to modify the Committee on Ways and Means package, drop the provision of taking away 50 percent of the child-care credit.

The gentleman from Texas, Chairman ARCHER, has gone halfway; he can do better. Now any family who earns over \$50,000, \$50,000, one, will lose their credit. That might sound like a lot of money to somebody. But to a policeman and a teacher working, paying their FICA tax, trying to save money to educate their children, that day-care credit is important.

Today, I say the headline is 2 million families are better off. The gentleman from Texas [Mr. ARCHER] can make additional families better off tomorrow. We have not gone to the Committee on Rules. He is on the right track. Let us get rid of that interaction between the day-care credit and the child care credit, it will be a better bill.

#### TAX RELIEF

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

Mr. HEFLEY. Mr. Speaker, where are the old Democrats, like President John Kennedy, who favored tax cuts? The truth is that the 1960's changed the Democratic Party maybe forever. And now liberal Democrats and tax cuts go together like Dennis Rodman and the National Basketball Association Commissioner David Stern.

So we have to rely on Republicans if average people are to have hope of a tax cut. The liberals were, meanwhile, busy building a great society on the backs of working people. President Reagan gave working people a break in the 1980's and passed tax cuts for everyone who brought home a paycheck.

Well, now we have got a President in office that, as a candidate, ran on the idea of tax cuts for the middle class but soon changed his mind after getting elected. This is something that the new Democrats seem to have a habit of doing. So now it is up to the Republican Congress to try to get the same President to get a little tax relief to average American families.

#### TAX BREAKS FOR THE MIDDLE CLASS

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

Mr. WYNN. Mr. Speaker, I rise today to talk about tax cuts, Democratic tax cuts. The issue today before America is not whether we should have tax cuts. The issue is who should benefit. The Republicans have an elitist view of tax cuts. That is to say, the rich would benefit. Two-thirds of their tax cuts go to the wealthiest 5 percent of Americans, Americans who make an average of \$250,000 a year.

On the other hand, the Democrats want tax cuts for the middle class and

for the working class, those people making under \$58,000 a year. In fact, three-fourths of the tax breaks in the Democratic tax package go to working Americans making under \$58,000 a year.

The Republicans talk about capital gains, but they give the capital gains tax breaks to the very wealthy. The Democrats, on the other hand, target capital gains tax breaks to working families, families who sell their homes, small businesses. The Democrats want tax breaks for the middle class. The Democrats want tax breaks. They want fair tax breaks.

#### TAX CUTS

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

Mr. HAYWORTH. Mr. Speaker, I listened with great interest to my colleague, the gentleman from Maryland [Mr. WYNN], and I really appreciate the lecture on tax cuts from our friend on the left. It is akin to letting Dr. Kevorkian come in and design a Medicare plan for us.

The problem is this: The numbers that are being used by my friends on the left have been cooked well beyond well done. Let us tell the truth to the American people, Mr. Speaker. The fact is this: Tax cuts proposed by our majority, over 70 percent go to families earning between \$20,000 and \$75,000 a year.

Mr. Speaker, I do not believe most working Americans consider themselves rich. In fact, Mr. Speaker, I do not believe most working Americans pay rent to themselves for the houses they own. Yet the numbers offered by the highly partisan Treasury Department are the numbers upon which our friends on the left base their baseless canards. The fact is we provide tax relief to working families. That is the difference.

#### AMERICAN LEGION SUPPORTS ETHERIDGE RESOLUTION

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

Mr. ETHERIDGE. Mr. Speaker, to my friends on my left, I have introduced a death or inheritance tax bill. I would be happy to have my colleagues join me, because there are Democrats that do strongly support tax relief for people who work.

Mr. Speaker, on Memorial Day, I was proud to honor John T. Bone, a hero of World War II, at the American Legion in Elm City, NC, and present to him the medals that he had waited half a century to accept.

Last week I was proud to join this House in casting my vote to ban the desecration of the American flag. And today I am proud to announce to this House that the American Legion has joined me in support of my resolution

for educational standards of excellence for America's schools.

Mr. Speaker, I share with my colleagues the words of the American Legion when they say: "The American Legion applauds your initiative to introduce challenging academic standards into our Nation's educational system. The American Legion has been a long-time supporter of a quality education for each child. The adoption of challenging academic standards by each State would go a long way in helping this Nation reach educational excellence for our children."

I urge my colleagues to join me in this resolution.

#### TRIBUTE TO BRIAN MATTHEW EICHENBRENNER

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

Mrs. MYRICK. Mr. Speaker, Brian Matthew Eichenbrenner of Charlotte, NC, died in the early hours of Saturday morning, June 7, 1997, just 4 days before his 18th birthday.

He was valedictorian of Providence Day School, and he also received the Headmaster's Award. He was the founder and president of the Society for the Political Advancement of Mankind, an Eagle Scout in Troop 133, and a faithful member of Sardis Presbyterian Church, president of SADD, member of the Cum Laude Society, Outdoors Club; the list goes on.

Brian had every right to be openly proud of all of his achievements, but he shunned the praise these distinctions gave him. His life goal was to help others help themselves. One would always see Brian cheering on a fellow swimmer or tutoring a peer or performing a simple act of friendship or love that he freely gave to the world.

His family, community, and all who knew Brian Eichenbrenner feel the void of his death and appreciate the gifts and values he instilled in their lives. In lieu of achieving his earthly goals, he will be with the Lord, watching over the people he so dearly loved.

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Brian Eichenbrenner chose politics as his method to aid his fellow man. One of his