

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

dreams was to have led a filibuster in the U.S. Senate. In 2032, Mr. Eichenbrenner was planning to run, and win, the Presidential election.

Brian lived his life to the fullest. He spent his life donating his time and efforts toward his peers. He desired their success as much as, or even more, than he desired his own.

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—those he called his friends.

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IN SUPPORT OF TAX FAIRNESS

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

Ms. VELÁZQUEZ. Mr. Speaker, there is an old saying that says "Lead, follow or get out of the way." This would have been good advice for the Republicans when Democrats tried to provide disaster assistance to the Midwest. This would have been good advice for the Republicans when they tried to kill the Democrats' \$500 child tax credit to working mothers who need child care in order to work.

The Republicans will do well to heed this advice once more as Democrats fight to provide tax fairness to working Americans. The Republicans claim that low-income people do not pay taxes. That is nonsense. The poor pay their fair share of taxes and the Republicans know it.

The Republicans are out of touch with working families in this country. Their idea of tax fairness is to give tax breaks to millionaires and to allow big corporations to pay no taxes at all. I ask Members, how many Americans think this is fair?

Lead, follow, or get out of the way.

THE REPUBLICAN TAX BILL

(Mr. BOB SCHAFFER of Colorado asked and was given permission to address the House for 1 minute.)

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, I guess it is not surprising to hear so many Democrat voices voice opposition to tax relief. The same liberal Democrats who claim to care so much about children have a strange way of showing it.

According to the House Committee on Ways and Means, 657,000 children in the State of Connecticut would be eligible for the tax credit if the Republican tax bill were to become law. That is \$1.1 billion for Connecticut children, Mr. Speaker.

In the State of New York, 3.1 million kids; that is 3.1 million kids, Mr. Speaker, stand to benefit from the Republican tax relief package. That translates into \$5.3 billion for New York children.

Do these liberals really want to deny that help to their State's children? Perhaps this is how the liberals now define compassion, take money away

from the parents, set up some huge Government program and hire bureaucrats to replace parents.

REPUBLICAN TAX PLAN

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

Mr. LEVIN. Mr. Speaker, let me talk about facts, not labels. The gentleman from Arizona, a colleague on the committee, has cited the canard of the Republicans: Fully 71 percent of the tax relief provided will be for people making between \$20,000 and \$75,000 a year. Let me tell my colleagues why that is simply inaccurate.

First of all, that stops at the 5th year. It does not take into account years 6 through 10 of the budget agreement that relates to 10 years. So the impact of the capital gains and the IRA's are not taken into account.

Second, that miscalculation does not include the impact of the corporate tax or the estate tax.

Third, it counts as taxes paid, amounts paid by taxpayers to take advantage of the IRA provisions and the capital gains provisions that are going to save them taxes in the long run. It is a phony figure. The Treasury Department has it right.

WHEN IN DOUBT, TELL THE TRUTH

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

Mr. GUTKNECHT. Mr. Speaker, I rise today to recognize a high school senior in my district in Minnesota for simply telling the truth, even when it hurt.

Recently the Elgin-Millville Watchmen provided the Dover-Eyota Eagles in a sectional tournament baseball game. In the fifth inning, Watchmen left fielder Jason Livingston missed a fly ball and saw it barely clear the fence for a home run. The umpire, however, ruled the hit a ground-rule double, thinking it had bounced over the fence.

Jason was the only one in position to know exactly what had happened. Without hesitating, he indicated to the umpire that the ball had cleared the fence for a home run. The umpire reversed his call, the Watchmen ended up losing the game, and Jason's baseball career ended that afternoon.

Mark Twain once said, "When in doubt, tell the truth." Well, Jason Livingston never had a doubt. He said it was no big deal, he just did what was right. A week after the game, Jason graduated from high school without a baseball trophy. But some things are just more important.

THE REPUBLICAN TAX PROPOSAL

(Mr. MENENDEZ asked and was given permission to address the House

for 1 minute and to revise and extend his remarks.)

Mr. MENENDEZ. Mr. Speaker, Democrats want tax cuts, but the Republican tax proposal is the tax policy equivalent of Peter Pan's never-never land. It is an expression of the desire to never grow old and never die. Why are there billions of tax cuts going to the dead and the immortal? Republican estate tax proposals would have the J.P. Morgan estate paying no taxes if he were able to take advantage of it. And just like Peter Pan, corporations live forever and many would pay no taxes, and many corporations would make shamefully little contributions to the Nation that is the source of their vast wealth.

What does the average worker have in common with the wealthy dead and the eternal life of corporations? Nothing, except that they would be paying more taxes. We want to vote for tax cuts for the living. The Democratic substitute provides tax cuts for real live people, for education, for reducing taxes, on buying and selling your home or transferring a small business to family members, and for working families. That is tax cuts that we can support.

CAPITAL GAINS TAX CUTS HELP ALL AMERICANS

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

Mr. BARTLETT of Maryland. Mr. Speaker, Americans are confused by a lot of misinformation about capital gains tax cuts. For instance, liberal Democrats whine that the capital gains tax cuts are gifts from the Federal Government to the rich, and the liberal media use their megaphones to repeat these claims as if they were the truth.

Let us remember that capital is just another word for the money that is the source and the lifeblood of every job and every business that ever has been or ever will be created. Forty percent of all the stock in America is owned by families making less than \$75,000 per year.

The capital gains tax cut will help millions of middle class Americans: Every American who has invested in a mutual fund, every American who saves for a home, every American who invests for their retirement or have pensions, every American who saves for their children's education.

The liberals are wrong. A capital gains tax reduction is not a tax break for the wealthy.

STAND WITH WORKING AMERICANS

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, this is a wakeup call for working America and a wakeup call for