

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.

□ 1115

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

middle-income Americans. Many of us as Democrats have had a prior life, and many times as local officials we voted all the time to cut taxes and stand with working Americans.

I do not know what the Republicans are talking about, but when you take 6 million families and you deny them a child tax credit when they have expenses of child care, that is not standing with working Americans. When you hurt women workers by making them independent contractors so they cannot get health coverage or pension benefits, that is not standing with working Americans.

And then small businesses. When they are denied the right to take 100 percent deductibility for the health coverage that they provide their workers but yet the big guys can take 100 percent deductions, the corporations can do it, then my Republican colleagues are not listening.

You do not know that the Democrats are standing with working Americans. We want a tax cut, but we want it for the bunch of Americans who work every day. Middle-income Americans who are trying to support their children know the facts. Stand with the Democrats who have a bill that you can support that has a real tax plan.

TAX RELIEF

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

Mr. SMITH of Michigan. I was going to talk about another issue, but I'll save that for another day. It seems important that we point out, Mr. Speaker, that over the last 40 years of Democrat control of this House, taxes increased much faster than inflation. My first year in Congress, 1993, the Democrat leadership without a single Republican vote decided that the best way to go was to increase taxes \$250 billion over that 5-year period. Now, what we are talking about is giving only a small part of that 1993 tax increase back to the American people. We are only giving \$85 billion back of that \$250 billion tax increase. What we have got to do is figure out the kind of tax changes that are going to increase job opportunity, increase paychecks and give more freedom and opportunity and responsibility to individuals.

THE REPUBLICAN TAX BILL: BENEFITS FOR WALL STREET, NOT MAIN STREET

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

Mr. LEWIS of Georgia. Mr. Speaker, the American people want tax relief. They want lower taxes. But, Mr. Speaker, the American people want a tax cut that goes to the people who need it the most, America's working families.

The Republican tax bill is a boom for Wall Street, but a bust for Main Street. The Republican tax bill gives little relief to working people, people struggling to pay their mortgage, pay their car loan, pay their credit card bill and send their kids to college. The Republicans give most of their tax breaks to the wealthiest people in America. Almost 60 percent of the Republican tax breaks go to people earning \$250,000 a year or more. That is not right, it is not fair, and it is not just. It is not what the American people want.

The Democrats want and the American people want a tax cut that goes to the middle class, to the hard-working families that need it the most. These are the people who deserve tax relief. Let us not give it away to the yacht owners, the junk bond traders and Rolls Royce drivers. Let us say no to the Republican tax bill.

SUPPORT H.R. 1955 TO DENY MILITARY HONOR BURIALS TO DEATH PENALTY CONVICTS

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

Mr. KNOLLENBERG. Mr. Speaker, yesterday I introduced H.R. 1955 with the support of many of my colleagues in order to prevent death penalty convicts from receiving military burial honors in our Nation's 114 veterans' cemeteries.

Today, the gentleman from Missouri [Mr. SKELTON] is offering an amendment to the defense authorization act prohibiting the same sorts of burial honors. I am a cosponsor on that amendment. It saddens me personally to offer this legislation, but it is the right thing to do for the veterans of our country who have given so much for us.

The most heinous domestic violence act ever committed ripped apart the insides of our Nation. I am talking about the Oklahoma City bombing which will always remain, I believe, ingrained in our hearts, our minds and our souls.

And yet the perpetrator of this dastardly act which killed 168 people, many of whom were children, can receive a military honor burial in a veterans' cemetery after he receives his death penalty sentence.

Our Nation's veterans' cemeteries are sacred ground. They are a solemn and sad reminder of the price our Nation has paid for the freedom we enjoy every day. It is not fitting to allow Timothy McVeigh in the company of our fallen heroes.

A DIFFERENCE OF OPINION ON TAX BILL

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

Mr. HINCHEY. Mr. Speaker, it must be confusing to people who may have

been watching and listening to these statements over the course of the last several minutes. There are obviously two differences of opinion here.

Let us look at the analysis from an objective, nonpartisan group. The Citizens for Tax Justice, who are exactly that, have told us that the Republican tax cut benefits overwhelmingly the richest people in the country. Sixty percent of their tax cut goes to 40 percent of the American people. That blatantly is unfair. On top of that, they are attempting to repeal the alternative minimum tax. The alternative minimum tax was put into place to make sure that the most profitable American corporations pay at least something in taxes every year to the Federal Government. If they are not paying their taxes, then American families have to make up that difference. That is what they are trying to do, to pass the obligation to pay for what the country needs from the richest people to the average working people. We are opposed to that and we are determined to stop it.

TAX RELIEF NOW

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

Mr. SAM JOHNSON of Texas. Mr. Speaker, the average worker is working longer and harder to achieve the American dream, in part because it has been 16 years since this Congress has passed any significant tax relief.

This is about to change. The House and Senate have drafted bills which would provide five important areas of relief for our workers, our families and our children. They include a \$500 per child tax credit, death tax relief, capital gains reduction, expanded IRAs and education initiatives to help children afford college. These were agreed to by the President and the Congress and this Congress has held up its end of the bargain, but the President is backtracking.

Tell me, is the President for tax relief or not? It is time for the President to quit waffling. Americans want, need and deserve tax relief now.

□ 1130

DEMOCRATS WANT A TAX CUT FOR AMERICA'S FAMILIES WHO MOST NEED IT

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

Ms. KILPATRICK. Mr. Speaker, we want a tax cut. The Congress has voted for 85 billion dollars' worth of tax cuts over the next few years. What Democrats say is we want that tax cut for America's families who most need it. We believe that those middle-income families who work hard to raise their children, who want them to go to college, need that assistance. We want the