

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.

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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

bulk of Americans to have the benefit of this Tax Code. The Democratic plan gives us that advantage.

Mr. Speaker, the Republican plan speaks to the wealthiest 5 percent of American citizens who have benefited from America's greatness. The Democratic plan provides for children in America to receive that higher education for families in America who work every day to receive the support that they need.

Support the Democratic tax plan. Let us work with our colleagues to make sure that our plan reaches those Americans who need it most.

JUST LOOK AT THE NUMBERS

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

Mr. ENSIGN. Mr. Speaker, we have heard a lot of talk about the numbers of the tax bill and for the rich, for the poor. Let us just look at a few of those numbers right now.

The \$500-per-child tax credit over the 10 years takes up \$150 billion of the \$250 billion in tax cuts. The education tax credits take up \$50 billion of that 250 billion. Add those together, that is 200 billion of the \$250 billion, roughly 80 percent just in those two tax cuts.

Mr. Speaker, if we look at the bills, and I do not say to the American people to trust any politician up here, look at the bill, pull it up on the Internet, and people will see that no one can receive 80 percent of the tax cuts that makes over \$125,000 a year as a family, \$75,000 a year as an individual.

Mr. Speaker, 75 percent of this tax cut goes to people making less than \$75,000 a year. Do not take my word for it. My colleagues should look it up for themselves.

GOP PLAN REWARDS THE RICH WHILE DEMOCRAT ALTERNATIVE HELPS WORKING FAMILIES

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

Mr. PALLONE. Mr. Speaker, I follow up on my colleague from the other side of the aisle and say do, in fact, look at the details and my colleagues will find that the GOP tax plan rewards the rich and the Democratic alternative helps working families.

Let us look at the capital gains tax. Basically the GOP plan would essentially cut the capital gains tax across the board. It would say that for the sale of stocks, bonds or other assets the rate would drop to 20 percent, where it is now at 28 percent. What the Democrats are saying is why benefit Wall Street? Why benefit wealthy people who have these large portfolios of bonds and stocks? Let us help the homeowner.

The capital gains tax cut is a good idea, but it should be targeted for

homeowners because that is where most middle-class working people have to pay a capital gains tax cut. Reduce it for the person selling the home, not the person with the large stock portfolio.

And the same with the estate tax break. Right now only 1.5 percent of families currently pay any estate tax, but the Republicans are saying that they want to increase the amount up to a million dollars. That is for the rich, not for the working person.

WHY REPUBLICANS SUPPORT A \$500-PER-CHILD TAX CREDIT

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

Mr. KINGSTON. Mr. Speaker, more confusion on the Democrat side of the aisle; it is no wonder that their President is reaching over to Republicans to try to work on a responsible tax bill.

As my colleagues know, the interesting thing is in this tax debate we need to talk about tax responsibility and social responsibility. We need in America a tax system that is fair and honest, a Tax Code that is clear, one that encourages and rewards work ethics. And that is why Republicans are supporting a \$500-per-child tax credit for middle-class working families.

My wife called me yesterday about this gentleman in our district who is on welfare. He is 30 years old, and he has 16 kids at 30, and his quote was: The Lord said be fruitful and multiply.

Now I am a father of four. I think the Lord speaks a little bit more broadly than that, such as "You need to be paying for your kids." But under the Democrat proposal, if one does not pay taxes, they will still be able to get the \$500-per-child tax credit that middle-class working families who pay taxes are eligible to get. Huge difference.

HOW REPUBLICANS MISS THE MARK OF BEING FAIR TO ALL AMERICANS

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

Mrs. CLAYTON. Mr. Speaker, I first want to acknowledge that those of us who knew Bill Emerson also knew how to debate passionately for our views on both sides and at least held to our views. I differ from Bill Emerson, and I also respect him. I hope we can do the same thing as we talk about this tax bill.

The chairman's mark fails to do just what the last speaker said it does do: Be fair. It is not fair. It fails to do that. The Democratic plan certainly is a better alternative in being fair to all Americans.

Take two examples. My colleagues mentioned the \$500 deduction that both the gentleman from Texas [Mr. ARCHER] has as well as the Democrats have. The difference is they would deny

that opportunity for struggling working people, but they would not even include the earned income tax credit in terms of the calculation. That is one example.

The other example is that under the Archer mark there is 600 dollars' worth of relief that would be given, where the Democrat would give \$1,100.

These are just a few examples how they miss the mark of being fair to all Americans. Let us debate this issue, but let us debate it objectively.

RESTRICT TAX CUTS TO PEOPLE WHO ARE ACTUALLY PAYING TAXES

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

Mr. NEUMANN. Mr. Speaker, as this debate on reducing taxes on working families in America unfolds, I find it somewhat amazing what is going on up there. One of the goofiest criticisms that I have heard is that people that are paying no taxes in this country do not get a tax cut. Well, out where I come from, people are having a hard time understanding how they can cut taxes if they are not paying any taxes in the first place.

Mr. Speaker, some may be feeling a bit confused about this statement, and I got to confess I was confused when I first heard it. Now presumably the liberal Democrats who have been voicing this criticism have been saying this with a straight face. But it is hard to know when one is only reading such ridiculous accounts in the newspapers, but apparently it is true. There are actually some liberal Democrats who are outraged that they will not be getting a tax cut, even though they are not paying any taxes in the first place.

I have to tell my colleagues, back in my district, back in Wisconsin, a lot of folks are asking, "How could you possibly cut taxes if you're not paying any taxes to start with? Doesn't that turn the tax cut into a social welfare program?" I have to say that I think it is very important that we do restrict the tax cuts to people who are actually paying taxes.

CONGRESS IS NOT DOING ITS JOB

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

Mr. GEJDENSON. Mr. Speaker, I would like to just have a slight correction to my colleague in that these people do pay taxes, and they pay a lot of taxes because they are at the bottom and their FICA taxes eat up a big portion of their earnings. The basic question is, what is the job of Congress?

Under the Republican proposal, a family that makes \$17,000 a year will lose a thousand dollars, and a billionaire corporation will pay lower taxes. It seems to me there can be arguments for lowering everybody's taxes, but a Congress that in the same product