

## ALS RESEARCH

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

Mr. CAPPS. Mr. Speaker, yesterday, along with my colleague, the gentleman from New York [Mr. GILMAN], I introduced a bill to help persons suffering with ALS, or as it is more commonly known, Lou Gehrig's disease.

ALS is a progressive disease that currently afflicts 30,000 Americans each year. Our bipartisan bill will make Medicare more accessible to them, covering drugs to treat ALS symptoms. The bill will also double Federal funding for research.

The terrible nature of ALS was brought home to me recently through a very close friend of mine, Tom Rogers of Santa Barbara, CA, who is courageously fighting this disease. Tom was an inspiration to me well before this ever happened, but he is an able and compelling legislator whose heroism during this time has been an inspiration to our entire community.

It is to my good friend Tom Rogers and others suffering with ALS across the country that the gentleman from New York [Mr. GILMAN] and I dedicate this effort. Mr. Speaker, I ask my colleagues to support this critically important legislation.

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IN SUPPORT OF THE BUDGET  
RECONCILIATION PACKAGE

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

Mr. BLILEY. Mr. Speaker, I rise today to speak in favor of both the balanced budget and tax cuts. In other words, I am here to speak in favor of the reconciliation package which we will be considering later this week.

Before Republicans took control of Congress, it was thought impossible to both balance the budget and cut taxes. However, this week we will begin to consider the excellent tax bill of the gentleman from Texas, Chairman Archer, which accomplishes both objectives. This bill provides for a \$400-per-child tax credit next year which will increase to \$500 per child in 1999.

My colleagues remember this \$500-per-child tax credit, do they not? It is the same tax cut that President Clinton campaigned on in 1992 just before he passed, without one Republican vote, the largest tax increase in American history. It is also the same tax cut which Republicans campaigned on in the Contract With America in 1994. However, unlike the President, we made good on our promises. We made good last year, when the President vetoed the first balanced budget in more than 25 years and we are making good on this promise this week when the House votes on the spending reconciliation bill.

TAX CUTS SHOULD TARGET  
WORKING FAMILIES

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

Mr. MCGOVERN. Mr. Speaker, this week Congress will be voting on two very different tax proposals, a Republican bill and a Democratic bill. As we debate the substance of these bills, we must answer a very simple question: Who benefits?

The Republican tax bill directs nearly 60 percent of its benefits to the top 5 percent of all taxpayers, those with an average income of \$250,000. At the same time, the GOP bill eliminates the minimum tax that corporations are required to pay, denies the per-child tax credit to 15 million working families, and skimps on tax relief for college students. The New York Times has noted that the Republican bill "barely eases the strain on middle-class families, while showering the rich with benefits."

I support the Democratic alternative tax cut. The Democratic tax cut targets nearly three-fourths of its benefits to middle-income working families, those with incomes less than \$58,000 per year. Most important, it provides the full \$1,500 education tax credit that President Clinton has requested.

Mr. Speaker, I urge my Republican colleagues to abandon their massive windfall for the wealthy, and to target tax cuts to the middle-income working families who deserve a break.

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COMMITTEE ON TAXATION

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

Mr. HUTCHINSON. Mr. Speaker, every time there is a tax cut proposal, Republicans stand up and explain that the tax cuts would mainly go to the middle class, while the liberals argue exactly the opposite, that the tax cuts go mainly to the rich. Who is right?

I will explain the arguments and let the American people decide. According to Republican figures and according to the figures published by the non-partisan Joint Committee on Taxation, 76 percent of the tax cuts in the Republican tax cut proposal go to people earning less than \$75,000. I will repeat that. Seventy-six percent of the tax cuts go to people earning less than \$75,000 a year.

Now, it is important to look at the assumptions used in this calculation. If the household earns \$75,000 a year, that should be scored as a household earning \$75,000. But according to liberal thinking, and scoring using tricks and bogus numbers, a household only earning \$45,000 a year is scored as earning \$75,600 per year. That is imputed earnings that cooks the numbers. Now, you decide who is right.

IRS MICROMANAGING AMERICA'S  
UNDERWEAR

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

Mr. TRAFICANT. Mr. Speaker, an IRS manager in Florida has imposed a new rule: No cotton clothing below the waist. One IRS agent said, "It is so hot down here, I am roasting my buns off." Unbelievable, the IRS is now micromanaging America's underwear. Think about it. Liens on leotards, the seizures of BVD's, foreclosures on pantyhose, on and on and on.

There is one good thing, Mr. Speaker: Now the IRS is finally getting a dose of their own medicine. How does it feel? How do they like losing their shorts, like the rest of us? Maybe now the IRS will realize that having your assets seized is not all it is cracked up to be, Congress.

In closing, I recommend the following therapeutic advice to the IRS: Take two aspirins and two trays of ice cubes down your jockey shorts and see what it is really like. You will have a better sleep and you will feel better in the morning.

LIBERAL DEMOCRATS, MEET  
SEINFELD

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

Mr. HEFLEY. Mr. Speaker, can my colleagues imagine a conversation between George Kastanza and Jerry Seinfeld about tax cuts? The level of absurdity would compare to what I am hearing on the House floor today about trying to give a tax cut to those who do not pay any taxes.

Now, everyone familiar with Seinfeld knows that George can have a rather warped view of reality at times and Jerry likes nothing better than to point out his distorted views. Can you just imagine out-of-work George, before he got hired by the Yankees, saying how he feels cheated because he is not getting a tax cut? Then Jerry would ask, "How could that be?" He would ask, "How much taxes do you currently pay?" And George would say, "Zero." And Jerry would say, "In other words, you pay no taxes but you want a tax cut." And George would say, "Exactly." And that is when Jerry would say, "Oh, boy."

And there we have it: Liberal Democrats, meet Jerry Seinfeld.

REPUBLICAN TAX PLAN BENEFITS  
WEALTHY

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

Mr. MILLER of California. Mr. Speaker, I think the Republicans have finally discovered what their tax cut plan does and they are going through

contortions this morning to try to explain it otherwise.

As the New York Times said yesterday, the study shows that the proposal would benefit the wealthy. Five million of America's wealthiest families would get most of the benefit, and 40 million working families would lose money at the end of the year or get little or no benefit.

These are families who wake up and go to work every morning and try to provide for their family and pay taxes. But under the Republican plan, they would not be entitled to share in the tax cut, they would not be entitled to share in the benefits of the struggle to balance the budget in this country.

Instead, what the Republican plan would do and what every study shows, it would take most of the money and give it to families who are earning over \$250,000 a year, who would get \$27,000 in benefits. In fact, they would get more benefits than the salary of the 40 million families at the lower end.

#### TAXPAYERS OF AMERICA WANT TAX RELIEF

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

Mr. JONES. Mr. Speaker, most Americans do not feel that they are getting good value for their tax dollar. If people felt that the Government used their tax dollar wisely, to benefit those that truly need the help, they would not resent paying their share of the taxes.

But when the Government takes more and more of our money each year and all we get in return are more failed programs, more Government waste, and more money that goes straight into the pockets of special interests, that is when the taxpayer feels cheated.

The liberals have forgotten that the average working family spends more on taxes than the same average working family spends on clothing, housing, and food combined. The taxpayers want to be sure that their hard-earned tax dollars are being spent wisely and that they are helping their fellow citizens, who truly need the help.

Mr. Speaker, the taxpayers of America deserve tax relief. It is time to give the taxpayers tax relief.

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#### FICA TAXPAYERS SHOULD BE INCLUDED IN TAX RELIEF

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

Mr. HOYER. Mr. Speaker, I rise to talk about Jerry Seinfeld and George Kostanza and those people who do not pay taxes. The Republicans believe if you do not pay income taxes, you do not pay taxes. I ask 50 percent of the working Americans, hard-working

Americans who only pay FICA, 7 percent off the top gross, "Do you pay taxes?"

Mr. Speaker, I have three daughters, two of whom are in that category. They pay taxes. That is what the President is talking about. That is what Democrats are talking about. Yes, they ought to be included in tax relief, because those hard-working Americans are earning just enough to stay above water, and they need help; not the folks who are making \$75,000, \$150,000, \$275,000 and \$500,000. But in addition to that, Mr. Speaker, watch out. Watch out. Because what this tax bill does is it starts to really hit in the seventh year in terms of undermining our ability to get the deficit under control. In the second 10 years, it explodes in terms of tax benefits for the wealthiest in America and the deficit will be paid by the poorest working Americans in America.

#### AMERICA NEEDS TAX RELIEF TO REMAIN LAND OF OPPORTUNITY

(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, few issues are more closely linked to the idea of freedom than the issue of taxation. If America is to remain the land of opportunity, it can only be so if the people are free, free from a government that stands in the way of Americans pursuing their dreams. My family came to Kansas as immigrants in 1893. They arrived virtually penniless. But they knew that through hard work, the sky was the limit. They followed the Kansas motto, "Ad astra per aspera," to the stars through difficulty. Like others, they came to America to escape limits on their freedoms, whether religious, economic, or political, and they came to pursue their dreams.

But when a government takes more and more of the fruits of our labor, it becomes more and more difficult to pursue our dreams. The Government's power to tax Americans, to take away from our dreams, has grown too great. It is time to cut back on the Government's power. It is time to bring back the idea that America is the land of opportunity.

#### TAX CUTS FOR ALL AMERICANS

(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, the debate here is rather simple. The question is, as the elected representatives of the people of this country, is it our responsibility to make it easier for those who are walking into the showrooms where they sell Mercedes or people who are trying to buy a Ford Escort and send their kids to school?

If we listen to our friends in the majority party, the Republicans, they be-

lieve that we were sent here to cut taxes for the top 1 percent by tens of thousands of dollars. The estimates are in news reports that the top 1 percent will get a \$27,000 tax cut while the bottom 20 percent will actually lose money on the proposal that came out of the Committee on Ways and Means.

Mr. Speaker, this country is the most productive, wealthiest country in the world because we have provided opportunity at all levels of our economy, not just continuously shifting the burden to the poorest working people in America. Tax cuts and making it easier for middle-class and working people are what this Congress ought to be about.

#### REJECT MFN FOR CHINA

(Ms. ROS-LEHTINEN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. ROS-LEHTINEN. Mr. Speaker, I urge my colleagues to reject most-favored-nation trade status for China. An increasing volume of evidence signals that this policy of engagement has failed to create democratic changes in China, nor has it helped our own national interest.

While we blindly extend MFN to China, that Communist regime continues its aggressive foreign policy. China challenges all measures of civilized international behavior. It has sold chemical weapons and missiles to terrorist nations. Domestically, the Communist regime that rules China continues to treat its citizens with ruthless brutality. Any type of religious events are brutally brought down by the regime. Catholic priests have been murdered; women are forced to have abortions.

Even President Clinton admits that the human rights situation has not improved despite assurances that engagement will improve the lives of the Chinese.

While China reaps the benefits from trade with the United States, we have a \$40 billion trade deficit with Communist China with no evidence that it will decrease in the near future. Both Democrat and Republican administrations continue to stubbornly praise a one-way engagement by the United States. The United States can do much better.

#### COMPETING TAX CUT PROPOSALS

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

Ms. DELAURO. Mr. Speaker, the Democratic tax cut program says to families who work and who pay taxes, "Yes, you are entitled to a tax cut, to a child tax cut." That is what we will provide for you. The Republican tax proposal says to the richest corporations of this country, "We will lower your tax obligation and in fact many of you will have a zero tax obligation."