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 $1\ \mathrm{minute.}$)

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.

□ 1015

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 Kastanza 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 show-rooms where they sell Mercedes or people who are trying to buy a Ford Escort and send their kids to school?

percent of the listen to our friends in the mahard-working jority 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."

That is what the Republican tax proposal says.

Do not take my word for it. Listen to conservative political commentator Kevin Phillips:

"Republicans are determined to slash the capital gains tax, the estate tax, the corporate alternative minimum tax, and some other provisions important to the people who write the campaign checks."

Mr. Speaker, those are not my words but a conservative Republican political pundit who says those. In addition to that, tonight my Republican colleagues have scheduled a million-dollar fundraising dinner on the eve of the vote for their tax cut proposal. It makes perfect sense. Rich contributors will be able to thank the Republicans for crafting a program that helps them.

REPUBLICAN TAX PROPOSAL

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

Mr. MICA. Mr. Speaker, we hear countless speeches today about taxes. We hear that the debate over taxes is about fairness, it is about special interests, about the struggles of the middle class, about the American dream, about compassion and about justice. Yes, this debate is about all those things. But from my way of looking at things, this debate is principally about freedom. It is not a difficult concept. It is not an idea that requires an advanced degree or lengthy training. It is simply this. If you let people keep more of their own money, they will have more freedom to live their lives as they see fit. Letting people keep more of what they earn will allow Americans to save, to build a better future for themselves and their families. and to realize the American dream. That is what the Republicans have proposed. No more, no less.

PASS TAX RELIEF BILL FOR TAXPAYERS

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

Mr. WELDON of Florida. Mr. Speaker, I have heard of people with a poor sense of direction, but this is ridiculous. Apparently there are some people in Washington who cannot tell the difference between money that comes out of your pocket and to Washington, and money that comes from Washington and into your pocket.

Taxpayers send money to Washington. Washington sends money to people on welfare. In the first case, the direction of the money is out of your pocket. In the second case, the direction is into your pocket. A tax cut is when less money comes out of your pocket and goes to Washington. If no money is coming out of your pocket, you are not sending money to Washington, DC.

I almost feel I am in the middle of an idiot test. Taxpayers are never confused about the direction their tax money is going. Let us stop this nonsense about giving a tax cut to people who do not pay income tax. Let us pass the tax relief bill for American taxpayers.

SUPPORT A BILL TO PROTECT KIDS AGAINST TOBACCO USE

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

Mr. BISHOP. Mr. Speaker, today we will introduce a bill to protect our kids against tobacco use. It is called the Tobacco Use by Minors Deterrence Act and it will stop access by children to tobacco. It is a model law tying health funds for States to their efforts to keep tobacco away from our kids. It outlaws the sale to or possession by kids of tobacco products. It requires parental notification of violations by kids. It provides civil fines and loss of driver's license for kids who are caught. It provides loss of license to sell by retail outlets for repeated infractions. It requires training of employees, posting of notices, lock-out devices for vending machines. In short, it provides for a shared responsibility by kids, families, law enforcement, and retailers to protect the health, safety, and welfare of our kids against tobacco use while protecting the right of informed adults to make a choice.

Mr. Speaker, I urge my colleagues to consider supporting this. It is a winwin situation. It protects our kids against tobacco but at the same time it protects a legal product with adult choice

TIME TO CELEBRATE FIRST TAX CUT IN 16 YEARS

(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. Mr. Speaker, 4 years ago when I first came to this Chamber, the debate was whether or not to increase taxes on Americans in this country by \$250 billion over that 5year period? Tomorrow I think we all should celebrate, Republicans and Democrats, because Congress is passing the first tax cut in 16 years. We talk about whether it is for the rich or the poor, but it seems to me that some of our focus should be on what is going to be the kind of tax incentives that result in better and more jobs that pay more, that allow the individual to have a larger paycheck and increase their standard of living.

Here is my opinion. This country became great because we had a system where those that worked hard and tried and made an effort and saved and invested ended up better off than those that did not. Now we have got people suggesting we should have a tax sys-

tem to level the playing field, to punish those that saved and invested and to reward those that did not. We should celebrate our tax cut tomorrow. That gives tax cuts to working American families

INTRODUCTION OF BILL ENCOURAGING TECHNOLOGY IN THE CLASSROOM

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

Mr. VENTO. Mr. Speaker, today I rise to recognize the fact that along with the gentlewoman from Maryland [Mrs. Morella], I am joining in cosponsoring a bill dealing with technology, technology in the classroom for the 21st century.

I am pleased to join in this bill. I think it is very important, not just to have the computers and the hardware there. Of course, I think so many classrooms across the country do not even have a telephone in them these days when we talk about computers. The fact is that having the hardware and having this good hardware in the classroom is important, but we also need to teach teachers to use that particular technology, teach both those that are in the classroom.

I noticed one of the most important experiences I had as a young educator fresh out of college after doing well enough in college was the fact that I was awarded National Science Foundation scholarships. That enabled me to teach in many areas and to improve my ability to teach at that time in the 1960's. Those experiences were very valuable to me, and I think this bill that we are introducing, the Teacher Technology Act, will be valuable to students in the 21st century and teachers.

REPORT ON H.R. 2016, MILITARY CONSTRUCTION APPROPRIATIONS ACT, 1998

Mr. PACKARD, from the Committee on Appropriations, submitted a privileged report (Rept. No. 105–150) on the bill (H.R. 2016) making appropriations for military construction, family housing, and base realignment and closure for the Department of Defense for the fiscal year ending September 30, 1998, and for other purposes, which was referred to the Union Calendar and ordered to be printed.

The SPEAKER pro tempore (Mr. RADANOVICH). All points of order are reserved on the bill.

RIEGLE-NEAL CLARIFICATION ACT OF 1997

Mrs. ROUKEMA. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill (H.R. 1306) to amend the Federal Deposit Insurance Act to clarify the applicability of host