it is for the liberal Democrats to accept tax cuts of any kind. The truth is they simply cannot justify letting Americans keep more of their hard-earned money.

In their view, Mr. Speaker, the politicians are doing people a favor by letting them keep what is already theirs. Their idea of fairness is that the people who worked harder, who went to school a little longer, who got up a little earlier, who stayed at the office a little later, who took the risks, who worked harder to come up with better ideas, their idea of fairness means that those same people are somehow not justified in their desire to be rewarded for their efforts.

In the commonsense view of fairness, money does not come easily for those who earn it. The tax cuts in this balanced budget amendment honors work. It lets millions of middle-class taxpayers keep more of what they worked so hard to earn.

VOTE TO DEFEAT UNFAIR RECONCILIATION BILL

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

Ms. ROYBAL-ALLARD. Mr. Speaker, those who negotiated the original bipartisan budget agreement recognize that restoring aid to legal immigrants residing in the United States prior to August 23, 1996, and later become disabled is good policy and a needed improvement to last year's welfare bill.

The reconciliation bill before us today violates the budget agreement reached earlier by the President and congressional leaders. As a result, innocent people who played by the rules will suffer.

An example is Mr. Loza, a 60-year-old legal immigrant residing in Los Angeles. Mr. Loza worked in the United States for 8 years before suffering a stroke which resulted in an unstable heart condition. In November 1996, his application for SSI disability benefits was denied because of last year's welfare bill. He is now trying to live on less than \$200 per month of general assistance relief.

Mr. Loza is an example of one who has worked hard, played by the rules and paid his taxes but by virtue of this reconciliation bill, we now abandon due to his disability. We must vote to defeat this unfair bill.

MATHEMATICS OF TAX RELIEF

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

Mr. STEARNS. Mr. Speaker, I would like to point out something that probably has never once occurred to the other side. Consider this. According to the IRS, the top 50 percent of taxpayers pay 95.2 percent of the income tax.

Let me just repeat that. According to the IRS, the top 50 percent of tax-

payers pay 95.2 percent of the income tax. If Members understand that, then they can immediately see that of course those earning above the median income benefit the most from tax relief. After all, they bear the brunt of the tax burden.

In other words, when the folks on that side talk about tax cuts going to the benefit of only the wealthy, what they are really stating is nothing more than the fact that people with higher incomes pay higher taxes, which is not exactly news.

If one person makes \$30,000 a year and another person makes \$50,000 a year and both get a tax cut of 10 percent, could someone on that side of the aisle please explain to me how that is unfair to the person earning \$30,000 a year? Could someone on that side please explain to me how the person making \$30,000 a year is now getting a bad deal?

TAX RELIEF FOR HARDWORKING AMERICANS

(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, we had our Committee on the Budget meeting that went late Friday afternoon, in fact it went well into the evening, and so I missed my flight and I flew home on Saturday. I did something on that flight back to Minnesota that I do not do very often. I looked out the window. I realized what a beautiful country this is, full of hardworking people, as the President says, who play by the rules, who pay their taxes, lots of good Americans.

When I got home, we drove back from the airport, there was a garage sale in my neighborhood. There was a family that was piling out of their kind of beat-up car. They had four kids. The youngest one was sort of permanently attached to mom's hip, and I think some of my colleagues know what I am talking about, one of those little chubbers. I thought about our budget agreement, about our tax bill and I said, "It's for families like that that we did this." Because they are going to get \$2,000 more to spend themselves, to invest themselves, to do what they want to do. And they are going to get help in terms of educating those kids.

When we talk about this tax bill and about this budget plan, it is about preserving the American dream for those kids and it is about allowing those families to keep more, to spend more and save more of their own money.

VOTE FOR TAX RELIEF TODAY

(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, if Republicans were giving away chocolate candy, Democrats would accuse them

of promoting cavities in America's children. They are masters of misrepresentation. They are totally against this tax cut. They do not want the middle class to have tax relief. But they are too clever to say, "Hey, we hate giving tax relief," so what they do is Oh, this tax relief is only for the sav. wealthy." That is very strange since the nonpartisan Joint Committee on Taxation says that 76 percent of the tax relief goes to middle-class families earning between \$20,000 and \$75,000 a year. Indeed, 91 percent of the tax relief goes to families with a household income of \$100,000 or less. This is solid middle-class stuff. This is not about tax relief for the wealthy. It is about couples like Debbie and Phil Spindle. Debbie makes \$24,000 and Phil makes \$40,000. They have a 14-year-old and an 11-year-old. They need the \$500 per child tax credit. They need tax relief. They need a break. They do not need a wasteful government that year after year takes money out of their pocket and spends it on countless bureaucracies and bureaucrats. Let us vote for tax relief today.

WINNERS AND LOSERS IN REPUBLICAN TAX PLAN

(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, yesterday evening I was joined on the floor of the House by colleagues from the east coast, the Midwest, the west coast, and the South, combining the full representation of all Americans. We collectively acknowledged that in the next 48 hours, this House will be taking one of the most important steps, constitutional responsibilities of the spending and generating revenue for this government.

Our question was raised and it has not been answered: Who benefits from the Republican tax plan? Who wins and loses from the Republican tax plan? The rich certainly win. The working and middle-class members of this society and this Nation certainly lose. The reason is because we can find 91 million families who benefit from the Democratic alternative tax plan who are working middle-class citizens making under \$100,000 a year. In contrast we see the Republican plan where 91 million make over \$100,000 a year to \$250,000. The question is for the American public to answer. Who benefits in the Republican rich tax plan. Vote for the Democratic alternative plan that works for all working Americans.

SUPPORT ROHRABACHER AMEND-MENT TO DEFENSE AUTHORIZA-TION BILL

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

Mr. ROHRÁBACHER. Mr. Speaker, in a few minutes my colleague for whom I

have deep respect, the gentleman from California [Mr. DELLUMS], may call for a revote on an issue that was decided the night before last. If indeed this happens, I would hope that my colleagues stand firm to the position that we had the night before last, and that is, it deals with an issue as to whether or not if Russia transfers a weapon that it designed during the cold war, a missile designed specifically to kill American sailors and to sink American ships, whether or not we should continue to pump \$200 million a year into a fund for a program that we are involved in with the Russians, by the way a program that has a billion-dollar backlog right now.

I would hope that my colleagues think very closely on this issue. The gentleman from California [Mr. DEL-LUMS] is a very serious man and sincere, concerned about peace, I have no doubt about that, and concerned about his country.

□ 1030

I have a disagreement with him on this issue. I think our colleagues will say it is a good way to send a message to the Russians not to send high technology weapons designed during the cold war to countries that would kill Americans, and I would hope they revote the way they did the night before last.

MIGHTY JAZZ DEFEATED BY THE MIGHTIER BULLS

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

Mr. COOK. Mr. Speaker, I yield to the gentleman from Illinois [Mr. JACKSON].

Mr. JACKSON of Illinois. Mr. Speaker, we are not worthy, we are not worthy, we are truly not worthy.

Ĭ was approached during the NBA championship series by my colleague from Utah, Mr. Cook, and Mr. Cook made a friendly wager, that if the Chicago Bulls had won the championship, that he would indeed wear a Chicago Bulls hat for the remainder of a day.

"I have missed more than 9,000 shots in my career," a Bull once said; "I've almost lost 300 games, 26 times I have been trusted to take the game-winning shot and missed."

Character, Mr. Speaker, character speaks for both the Utah Jazz and the Chicago Bulls, of whom we are both extremely proud.

I want to express our condolences once again to Shannon Anderson and his family, and to all of the Utah Jazz that played with such character, with such determination, we look forward to beating the Utah Jazz for a sixth time.

Mr. ČOOK. Mr. Speaker, we certainly look forward to a repeat performance, and I think the result is going to be a little bit different.

I am here today to honor the promise. My team, the mighty Jazz, was de-

feated in the NBA finals by the mightier Bulls, and let me just make the statement as I promised the gentleman from Illinois. I did not say I would go that far.

I had a busy week, and I asked my chief of staff to help me with this piece, but it turns out she is not a sports fan. Now, as a Utah woman, she knows two names in basketball: Stocton and Malone; actually in Utah it is Stocton to Malone, and that is just one word.

Now I told her that there is a man out there named Michael Jordan. It is not Michael Jackson, Michael Jordan; and he is a very fine player, particularly when he has the flu. If it were not for this man, I told her, the gentleman from Illinois [Mr. Jackson] would be standing here today in a Jazz cap. "One ball player can't be that important," she said. My staff is chipping in to send her to a Bulls game the next season. In the meantime perhaps I could use this cutout as a visual aid to explain the wonder of Michael.

To Mr. Jordan, the gentleman from Illinois [Mr. JACKSON] and to all the Bulls team, congratulations on an outstanding playoff series, and we will definitely see them next year.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. Wicker). The time of the gentlemen from Utah [Mr. COOK] and from Illinois, [Mr. JACKSON], has long since expired and in this instance the Chair has granted great leeway and reminds Members that it is a violation of the House rules to wear hats on the floor of the House.

NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 1998

The SPEAKER pro tempore. Pursuant to House Resolution 169 and rule XXIII, the Chair declares the House in the Committee of the Whole House on the State of the Union for the further consideration of the bill, H.R. 1119.

□ 1034

IN THE COMMITTEE OF THE WHOLE

Accordingly, the House resolved itself into the Committee of the Whole House on the State of the Union for the further consideration of the bill (H.R. 1119) to authorize appropriations for fiscal years 1998 and 1999 for military personnel strengths for fiscal years 1998 and 1999, and for other purposes, with Mr. Young of Florida in the chair.

The Clerk read the title of the bill.

The CHAIRMAN. When the Committee of the Whole rose on Tuesday, June 24, 1997, amendment No. 8 printed in part 1 of House Report 105–137 by the gentleman from Indiana [Mr. BUYER] had been disposed of.

There being no further amendments in order, the question is on the committee amendment in the nature of a substitute, as amended. The committee amendment in the nature of a substitute, as amended, was agreed to.

Mr. FRELINGHUYSEN, Mr. Chairman, I want to take this opportunity to commend Chairman Spence and the other members of the National Security Committee for their efforts in drafting a defense bill that funds our national security priorities with limited resources. It is a balancing act that has become even more difficult as a result of the present administration that asks our men and women in uniform to do more around the world while subsequently giving them less resources. In fact, today, our troops are stationed in nearly 100 nations and the world, more than ever before. Yet, we are spending three time less on defense as a percentage of our national economy than when John F. Kennedy was President in 1963.

The defense bill Chairman SPENCE has crafted uses the resources available to focus on improving the quality of life for our troops and their families. The bill improves force readiness and modernizes aging equipment. Furthermore, Chairman Weldon and the members of the Research and Development Subcommittee have provided resources to continue the invaluable research and development efforts for the weapons systems that give our troops an overwhelming edge on the battlefield. We should never put our service men and women in harm's way with anything less than overpowering force and the most advanced technology available.

I would be remiss, however, if I did not add that I remain concerned about the effect declining defense budgets are having on our ability to recruit and retain new engineers and scientists who design, maintain, and upgrade our weapon's systems. Picatinny Arsenal, located in my congressional district, is home to many of our Nation's best and brightest weapons engineers. The men and women of Picatinny Arsenal design warheads for the Patriot missile, the 155mm howitzer for the Army's revolutionary Crusader artillery system and improvements to the gun turret of the Comanche helicopter, as well as developing the weapons of the future for our troops on the frontlines. If the knowledge that exists at Pacatinny and similar facilities within the Department of Defense is not passed on to new engineers and scientists, it will be lost forever. This knowledge cannot be replicated or replaced. We can only retain it and maintain it by continuing to recruit bright young men and women and by giving them the resources to continue their critical work.

Again, I want to commend Chairman SPENCE and the other members of the House National Security Committee for their work on this bill

Mr. SAXTON. Mr. Chairman, I have a noncontroversial amendment to title 29 of the bill dealing with wildlife conservation on military lands or, as it is better known, the Sikes Act.

During the past 3 years, my Subcommittee on Fisheries Conservation, Wildlife and Oceans conducted two hearings on the Sikes Act and the House, on two separate occasions during the 104th Congress, approved legislation to extend this landmark statute.

Regrettably, this legislation did not become law and the Department of Defense [DOD], the Department of the Interior [DOI], and the International Association of Fish and Wildlife