

child tax credit from a single working woman with a 14-year-old and 16-year-old, and instead of giving that single working woman a \$1,000 tax credit for her 14-year-old and 16-year-old, they want to say no, she does not get any of it, and give it to somebody who is not working and who is not paying taxes.

There is no discussion here about the poor not getting anything. What we are discussing here is taking the money from middle class working people and giving it to those who are not paying taxes. This is a tax credit. Tax credit goes to those who pay taxes.

We are not debating taking away public assistance benefits which are secure, which will continue to go to the poor.

□ 1030

MIDDLE-INCOME AMERICANS SHOULD GET TAX CUTS

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

Ms. KILPATRICK. Mr. Speaker, in 1993, when President Clinton took over, the deficit was over \$250 billion. In 1993, with the President and all the Democrats in the Congress, not one single Republican voted on a deficit reduction plan. Today that deficit is \$45 billion. The deficit is indeed coming down.

This Congress voted for an \$85 billion tax cut. That tax cut goes only to people who are working and who pay taxes. That is the Democratic plan. The question is, who will get those tax cuts? We believe that middle-income Americans ought to get those tax cuts; that they ought to receive deductions for education for their children, that they ought to receive child tax credits. The Democratic plan says that.

Do not be confused. The facts are simple. Who should get the tax cuts? Democrats and the President believe those tax cuts ought to go to middle-income people for deductions for their children's education and for child tax credits. Check the facts. Members should know what they have before them. We believe that \$5 billion ought to go to hard-working Americans and yes, people must work to get the tax credit.

REPUBLICANS ARE COMMITTED TO TAX CUTS

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

Ms. PRYCE of Ohio. Mr. Speaker, while liberal Democrats are busier than a White House shredder coming up with excuses why they are against tax cuts, Republicans in Congress remain committed to passing the first tax cuts in 16 years. Let us recall that Congress would not even be talking about tax cuts were it not for the Republicans in control. After all, prior to

1994 the Democrats were in power for decades. They had their chance to give average families tax relief. They chose instead to pass President Clinton's tax increase, the largest tax increase in U.S. history. Now I hear the other side making claims that they really are for tax relief, only they are not for the Republican tax package.

With all due respect, those claims are about as credible as the White House claims that no one can remember who hired Craig Livingstone. No, the sad truth is that Democrats have not stood for tax relief since President John F. Kennedy. The proof is in the pudding.

REPUBLICAN PLAN BENEFITS THE 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, according to all of the news services, the public understands very well what is going on. Sixty-one percent of the American people now understand that the Republican tax bill gives most of the benefits to wealthy corporations and to wealthy individuals.

What is the Republicans' response to this fact? The response is to go out and hire a new public relations firm to try to tell a new story about their tax bill. It is not to change their tax bill, to take care of working families, it is not to change their tax bill to take care of the children of working families, but it is to change the public relations firm.

What the Republicans ought to do is start sharing some of the benefits of that tax bill with people who wake up every morning and go to work and work hard but do not make a lot of money. They, too, would like to take care of their children. They, too, would like to be able to educate their children. But the Republicans do not do that. They decide in fact that corporations should no longer have to pay the alternative minimum tax. They decide in fact that people who clip coupons should pay 15 percent of taxes while people who go to work should pay 28 percent on their taxes.

DEMOCRATIC TAX PLAN IS WELFARE

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

Mr. CHABOT. Mr. Speaker, well, the liberals in this place have finally done it. After 40 years of building the welfare state, the liberals have finally come up with the ultimate welfare policy. They have discovered a way to try to turn a tax cut into a welfare program. Under the Republican plan, 75 percent of the tax cuts go to people who make less than \$75,000. Liberals want to give welfare to people who are not paying any taxes at all and then

call it a tax cut. Welcome to liberalism in the 1990's.

Taking money from the taxpayers and giving it to people who do not pay any taxes at all is not a tax cut at all. That is welfare. Let us call it what it really is. In fact, it is so ridiculous that I dare anyone on the other side to try to come and explain it to my constituents with a straight face. Good luck.

TAX CUTS

(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, while the gentleman is here who just spoke, the President's proposal would give a child credit only to those who work and pay Federal taxes, income or withholding, Social Security, period. So do not come here and distort the truth.

Second, in 1993 I voted for that package. I am proud of it. We have now a deficit that may be disappearing. Why? Because we Democrats had the guts in 1993 to stand up.

Third, this 75 percent figure going to those who earn under \$71,000, it is a 5-year analysis at best. Give us a 10-year analysis. They do not give it to us because it will show that most of the tax cut would go to very wealthy families, and I would say here to Mr. Kies of the Joint Committee on Taxation, today come up with a 10-year analysis. He does not because he hides the fact who will benefit, and that it would explode the deficit after 5 years.

STRENGTHENING FEDERAL LAWS AGAINST CRIMINALS WHO COMMIT CRIMES AGAINST CHILDREN

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

Mr. FRANKS of New Jersey. Mr. Speaker, today I am introducing the Joan's Law Act of 1997. This legislation will reflect the recently enacted New Jersey Joan's Law.

I introduced this bill on behalf of the family and friends of Joan D'Alesandro, a 7-year-old Hillsdale, NJ, girl who was raped and murdered in 1973. Joan's murderer, who lived across the street and participated in the family's search for their daughter, was sentenced to 20 years in prison. Now eligible for parole, he has twice sought release since his incarceration.

Mr. Speaker, my bill states that any person who is convicted of a Federal offense defined as a serious violent felony should be sentenced either to death or imprisonment for life when the victim of the crime is 14 years of age or younger and dies as a result of the offense. This bill sends the strongest possible message to anyone who would take the life of a child: If you do so, you will either forfeit your own life or live out all your remaining days in a Federal prison.

I urge my colleagues to cosponsor this legislation.

AS USUAL, REPUBLICAN TAX CUTS ARE FOR THE WEALTHY

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

Mr. OLVER. Mr. Speaker, life in America is always changing these days, but one thing that Americans know never changes. That is, when Republicans say cut taxes for the middle class, they really mean cut taxes for the wealthy. Of course, they want us to believe that their tax cut is fair and that it is for the middle class, but their plan says otherwise.

The fact of their plan is that one-third of all the tax cut goes to the top 5 percent of the American people. Two-thirds of their tax cut goes to the top 20 percent. By contrast, in the President's plan two-thirds of the tax cut goes to the middle class, of the 60 percent of Americans whose income lies between \$15,000 and \$75,000 a year. Under the Republican plan, the rich become very much richer. Under their plan, the crumbs from the plate go to the middle class, that broad middle class of 60 percent, and the poor lose their shirts. That is not fair. In fact, it is even class warfare.

CONFUSION AND DISHONESTY IN DISCUSSION ON TAX CUTS

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

Mr. THUNE. Mr. Speaker, there seems to be a lot of confusion in the Chamber this morning. To me it is really quite simple. If you pay Federal income taxes, you are going to get a lower tax burden. If you do not, you do not get lower taxes. I think that is a pretty clear distinction.

But we have a problem here because there is a lot of confusion and distortion about what the facts are. The Treasury Department states that there are 21.2 million families or people in America who are making more than \$75,000 a year. That is double the census number.

I am going to tell the Members why. Because in their number they include not only adjusted gross income, but IRA's and Keogh, Social Security, life insurance, inside buildup pensions, employer-provided fringe benefits, and imputed rental income that you would get if you rented your house that you are currently living in.

Talk about doctoring the numbers. All we are talking about is adjusted gross income as adjusted gross income. We have to talk honestly if we are going to have an honest debate. There is a lot of dishonesty in this town right now. Frankly, anybody who buys into that kind of funky bookkeeping must be growing a very long nose.

DEMOCRATS HAVE THE FAIRER TAX PROPOSAL

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

Mr. WATT of North Carolina. Mr. Speaker, this chart tells the whole story. This is the percentage of the tax cut benefit that goes to the middle 60 percent of the people in this country, 60 percent of the people who work every single day. They are not on welfare. They work.

Under the President's tax proposal, 67 percent of the benefit of his proposal would go to those people. Under the House version of the tax bill, 32 percent of the benefit would go to that 60 percent of the people. Under the Senate version of the bill, 34 percent of the benefit would go to that 60 percent of the people. Now, tell me which tax cut proposal is fairer? What happens to the benefit that is not shown here in the Republican's proposal? It goes to the top 20 percent of the people.

REPUBLICANS' TAX PLAN TARGETS TAX CUTS TO AMERICANS WHO PAY TAXES

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

Mr. GANSKE. Mr. Speaker, I just want to provide a few facts for this debate on tax cuts for the wealthy, quote unquote. I do not normally quote from Albert Hunt's column in the Wall Street Journal but I am going to today, because I think he has his numbers right.

If we take a family of four with two children that are earning \$23,000 a year, they would pay approximately \$700 in Federal income tax. That would be what they would owe the Government in Federal income tax. However, under current law they would qualify for an earned income tax credit of about \$1,700. So if we deduct what they owe the Government from the amount that they get back from the Government, they are getting a check back from the Government for \$1,000.

Our tax bill is focused and targeted on families who are still sending funds in to the Government for their taxes. That is why those families that are getting a check back from the Government do not qualify under the Republican plan. I think that is what the majority of people in my district want.

THE DEMOCRATIC TAX PACKAGE ACKNOWLEDGES 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, I thought that we could civilly discuss this very important issue

of taxes. Unfortunately, Al Hunt also in that article said that a police officer making \$23,000 a year would get nothing under the House and Senate proposal.

But let me really focus the Members. A single mother lives with her 7-year-old daughter in Texas. She has been working as a bank teller for several years. She gets \$20,000 a year. She tallies up her tax. She pays \$1,200 in Federal income tax. She gets a \$1,150 earned income tax credit. However, she pays \$1,500 in payroll taxes, not to mention what her company pays for her.

How does the gentleman dare say this working woman making \$20,000 should not get the \$500 a year tax credit and claim that she is on welfare? How dare he insult those single working mothers who are every day taking care of their children? I am ashamed. The Democratic alternative, the President's bill, acknowledges working Americans.

Let me just simply say that the OTA, and that is the Treasury Office, its tax analysis, an independent body has said, provides a more comprehensive measure, more consistent with how economists would measure the bill's benefits to individuals, meaning the President's calculus is more accurate than the Republicans.

This is a ridiculous debate. Vote for working men and women and vote for the Democratic plan.

DEMOCRAT CLASS WARFARE WARRIORS ARE AT IT AGAIN

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

Mr. PAXON. Mr. Speaker, the Democrat class warfare warriors are at it again. They want to talk about tax cuts for the rich. They seem to define the rich as anyone who pays income taxes. We do not need fancy charts from OMB or CBO or the Treasury to determine if one benefits under our Republican tax plan. It is rather easy.

No. 1, if you pay income taxes and you have children under 17, or you pay college tuition or you are trying to save for the future, or you are trying to sell your small business or your family farm, or you are trying to keep that small business or family farm in your family, you will benefit from tax relief provided under the Republican plan.

□ 1045

It is time to put class warfare aside. The class warfare warriors in the Democratic Party need to take a rest. Our Republican tax relief plan is for all Americans at all stages of their lives.

A REPUBLICAN TAX BILL THAT BENEFITS THE RICH

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