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 onethird of all the tax cut goes to the top 5 percent of the American people. Twothirds 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 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.)

 $Ms.\ JACKSON\text{-}LEE$ 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.)

Ms. DELAURO. Mr. Speaker, this debate about the tax bill is about who benefits. My Republican colleagues once again are trying to pass a tax bill that benefits the wealthiest of Americans and forgets about average middleclass families. And once again, only people who work and pay taxes are eligible for a tax cut. Do not let them distort the facts.

I will tell my colleagues that 61 percent of the people in this country are not buying their distortions because they believe that the Republican Congress is out of touch with the American people. Do not take my word for it. Newsweek magazine, an article by Jonathan Alter, said the following: A new CNN/USA Today poll shows 61 percent believing the GOP Congress is out of touch. And that is before middle-class voters even learn that the GOP wants to give a chunk of their tax cut to Donald Trump.

Donald Trump, one of the richest men in the world. They would provide a tax cut for the richest corporations in this country, yielding some of those folks a zero tax break.

Class warfare? Yes, indeed, Mr. Speaker, the Republican Party, the Republican majority in this House has declared war on middle-class America. Let us not let them get away with it.

CLASS WARFARE

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

Mr. DREIER. Mr. Speaker, class warfare is exactly what it is, and they are engaging in it. It seems to me that as we listen to this vitriolic attack on the capital gains tax cut, which God forbid Donald Trump might benefit from, let us look at who really benefits from reducing that top rate on capital gains.

Over a 7-year period, the average family of four would see an increase in their take-home pay of \$1,500 per year. We continue to hear talk about how \$1,500 is going to be cut from the average family with this package. Baloney. We need to realize that a capital gains tax cut is what the American people need to help those who want to emerge from middle-class status and frankly become wealthier. So they are the ones who are trying to engage in this us-versus-them argument. We are the ones who recognize that we are all in this together; because the fact of the matter is, Paul Tsongas was absolutely right when he described his political party and said, you know, the Democrats unfortunately love employees but they hate employers. We are all in this together, Mr. Speaker. Let us support the Republican tax plan.

QUINCY LIBRARY GROUP FOREST RECOVERY AND ECONOMIC STA-BILITY ACT OF 1997

Mr. DREIER. Mr. Speaker, by direction of the Committee on Rules, I call

up House Resolution 180 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 180

Resolved, That at any time after the adoption of this resolution the Speaker may, pursuant to clause 1(b) of rule XXIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 858) to direct the Secretary of Agriculture to conduct a pilot project on designated lands within Plumas, Lassen, and Tahoe National Forests in the State of California to demonstrate the effectiveness of the resource management activities proposed by the Quincy Library Group and to amend current land and resource management plans for these national forests to consider the incorporation of these resource management activities. The first reading of the bill shall be dispensed with. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chairman and ranking minority member of the Committee on Resources. After general debate the bill shall be considered for amendment under the five-minute rule. In lieu of the amendment recommended by the Committee on Resources now printed in the bill, it shall be in order to consider as an original bill for the purpose of amendment under the five-minute rule the amendment in the nature of a substitute printed in the Congressional Record and numbered 1 pursuant to clause 6 of rule XXIII. That amendment shall be considered as read. Points of order against that amendment for failure to comply with clause 7 of rule XVI or clause 5(a) of rule XXI are waived. No amendment to that amendment shall be in order except an amendment printed in the Congressional Record pursuant to clause 6 of rule XXIII, which may be offered only by Representative Miller of California or his designee, shall be considered as read, shall be debatable for one hour equally divided and controlled by the proponent and an opponent, and shall not be subject to amendment At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. Any Member may demand a separate vote in the House on any amendment adopted in the Committee of the Whole to the bill or to the amendment in the nature of a substitute made in order as original text. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without in-

The SPEAKER pro tempore (Mr. MILLER of Florida). The gentleman from California [Mr. DREIER] is recognized for 1 hour.

Mr. DREIER. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to my very good friend, the gentleman from Dayton, OH [Mr. HALL], and, pending that, I yield myself such time as I may consume. All time yielded is for the purpose of debate only.

(Mr. DREIER asked and was given permission to revise and extend his remarks and to include extraneous material.)

Mr. DREIER. Mr. Speaker, this rule makes in order H.R. 858, the Quincy Library Group Forest Recovery and Economic Stability Act of 1997 under a modified closed rule. While I share the

sentiments of the minority that bills of this nature should be considered under an open amendment process, I believe a modified closed rule in this instance is appropriate and justified.

The Quincy Library Group is a 41-member coalition of local environmental organizations, the timber industry and local officials that met in Quincy, CA. In 1993, the group developed an innovative consensus-based pilot program to permit local management of 2.5 million acres of three national forests in California. It is a responsible plan that emphasizes local cooperation and balances environmental protection with local economic needs.

H.R. 858 is intended to end the 4-year stalemate over the implementation of environmentally sound management practices for the Plumas, Lassen, and Tahoe National Forests that are aimed at preventing wildfires that are a serious threat to life and property.

The Committee on Resources has been negotiating for 8 weeks with environmental groups, the Clinton administration and even our California colleagues over in the Senate to address their substantive concerns.

The amendment in the nature of a substitute that is made in order by the rule addresses all of their concerns except the concern over local control, which is the primary purpose of this bill. In particular, the substitute amendment specifically states that the pilot project is subject to all existing environmental laws and reviews. Let me underscore that again, Mr. Speaker. The pilot project is subject to all existing Federal environmental laws and reviews.

The amendment in the nature of a substitute accurately reflects the plan that was painstakingly negotiated by this 41-member coalition. There is a legitimate concern that efforts to substantively revise that plan could cause that coalition to unravel.

The Quincy Library Group bill has bipartisan support. To strengthen that support, the rule affords the respected ranking minority member of the Committee on Resources, my colleague, the gentleman from California [Mr. MILLER], to offer a germane amendment to further address additional concerns that, in the unlikely event, may be overlooked in the substitute amendment.

The rule, Mr. Speaker, ensures ample debate by providing 1 hour of debate on the Miller amendment in addition to the 1 hour of general debate. So Mr. Speaker, this is a responsible rule that will ensure the integrity of the Quincy Library Group while allowing for an innovative and responsible forest management plan, a pilot plan to be developed by local consensus so that we can move forward.

For these reasons, Mr. Speaker, I urge adoption of the rule and of the bill itself.

Mr. Speaker, I reserve the balance of my time.