

make \$85,000 or \$90,000 a year, when, in fact, nothing could be further from the truth.

Now this was done I think as a way to skew the numbers to make it look like the Republican tax plan actually gave bigger tax breaks to people who were more well off than they did to people who were less well off. So when we began to analyze this, we used the more normal numbers that would be used by most anyone who is thinking about how much families make, and this chart depicts what we found when we looked at how the tax code the new tax plan will affect taxpayers in various economic groups.

For example, here is the lowest 20 percent of taxpayers on this end and the highest 20 percent of taxpayers on the other end. Now, 63 percent of the American people, under the current tax code, 63 percent are in the highest tax bracket, the highest 20 percent. And under the new tax plan, guess what, there is no change whatsoever in that number, continues to say that 63 percent of the people are still in the top tax bracket.

I will just conclude, Mr. Speaker, by saying, as we move on down, we see very clearly that there is no change whatsoever in any of the numbers as it relates to people who pay taxes and how much they pay under the new tax plan, it is the same identical amount as the old.

ARMY CORPS OF ENGINEERS REFUSES TO CONDUCT STUDY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio [Mr. STRICKLAND] is recognized for 5 minutes.

Mr. STRICKLAND. Mr. Speaker, as I walked over to the Capitol tonight and saw the lights on the dome, I felt, as I always feel as I look at this magnificent structure, I felt a deep appreciation for the opportunity to serve in this place and I felt a deep responsibility to my constituents who have sent me here. To represent the people of southern Ohio I consider a sacred responsibility.

I come to the floor again tonight to talk about a little village in my district located on the Ohio River in Lawrence County, OH, a little village called Chesapeake, OH, a place where people for years have decided to build their homes and their lives on the banks of the beautiful Ohio River because they love the river, they love the environment, they love the community.

A few months ago, a large barge towing company applied to the Army Corps of Engineers for a permit to build a large fleeting facility directly across the river from Chesapeake, OH. Now, I recognize the fact that the Ohio River is a river of great commerce and that we need to utilize it to its fullest to provide jobs and transportation for coal and products. I am not against a fleeting facility, and I am not against

this particular company's location of a fleeting facility along the Ohio River.

I simply object to the fact that this facility would be permitted to be located directly across the river from Chesapeake, OH. It would greatly diminish the property values of my constituents. I believe it would provide additional safety problems, air and water pollution, perhaps soil erosion.

The Congressman before me requested that the Army Corps of Engineers require that an environmental impact statement be made and conducted before such a permit was granted. After I came to this office, I requested the Army Corps of Engineers to conduct an environmental impact study leading to an environmental impact statement.

Such a study would require the corps to look at a range of issues, certainly the commercial aspects of the permit, but also factors like quality of life, air, water and soil issues, recreational problems that may be encountered as a result of such a facility, and property values.

The corps steadfastly refused to conduct such a study. I would say that the citizens of this country would not have been required to pay for such a study, that would have been the responsibility of the corporation, a large, wealthy corporation that was asking for the permit.

Why did the Corps refuse to conduct a study? I think it is because such a study would have revealed factors which would have made it nearly impossible for them to have legitimately issued a permit. Some 2,000 of my constituents signed petitions directed to the Corps of Engineers asking them for the study.

Two Members of Congress requested such a study. And yet the Army Corps of Engineers put the well-being of a large corporation above the well-being of my constituents, of hundreds, even thousands, of the citizens who live in the vicinity of Chesapeake, Ohio. The company claimed that they would create 30 jobs. They were certainly not able to convince me, nor were they able to say with surety that these would be 30 new jobs rather than simply a consolidation of existing jobs. I am not against fleeting operations.

I am not against the barge and towing industry. In fact, I strongly and enthusiastically support the commercial use of the Ohio River. We need it to provide jobs and transport for our goods. The question is should this facility have been located directly across the river from an established community. I think any reasonable consideration of the facts would lead to the conclusion that this was an unwise decision.

The truth is that the Army Corps of Engineers ignored the representative of the people, it ignored the petitions of the people, and it decided that the well-being and the interests of a single large corporation should take priority and precedence over the well-being and

the safety of hundreds, even thousands, of my constituents.

What the Army Corps has done is wrong. Their policies and procedures need to be evaluated. I ask my constituents to continue the fight, and I ask my colleagues in this body for their assistance in righting this terrible wrong.

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The SPEAKER pro tempore (Mr. CHRISTENSEN). Under a previous order of the House, the gentleman from California [Mr. HERGER] is recognized for 5 minutes.

[Mr. HERGER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

PRESIDENT'S TAX CUT PROPOSALS BENEFIT TYPICAL AMERICAN FAMILIES

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Ms. JACKSON-LEE] is recognized for 5 minutes.

Ms. JACKSON-LEE of Texas. Mr. Speaker, it has been noted that many of us have come repeatedly to the floor of the House in trying to explain to the American people this whole debate on tax cuts. There have been an extensive amount of rhetoric, allegations of welfare deadbeats getting tax cuts, allegations that those who really work and really pay taxes would benefit under the Republican plan, but yet where are the facts?

This is so important an issue that I think, Mr. Speaker, we should continue to come and come and come so that those individuals who pay our salaries can fully appreciate the intensity of this debate, but the realism of this debate.

Just a few speakers ago, there was someone standing with a very pretty chart trying to discern between the Secretary of the Treasury's analysis and the Republican analysis. Let me, however, share with my colleagues words from the Congressional Research Service, the Library of Congress. Many of us go to libraries. We recognize that libraries have a myriad of resources. Most of all, libraries do not try to convince us of anything. They give the pros and the cons. They give the fiction and the nonfiction.

In this report, the CRS service has made a very simple analysis. No one has paid them to make a statement in favor of one versus another. But it simply says estimates by the Treasury Office of Tax Analysis suggest that these tax cuts will favor high-income individuals while certain estimates taken from the analysis of the Joint Committee on Taxation indicate the cuts will favor the middle class.

What does did CRS say? The CRS says that the Office of Tax Analysis, that is in the Secretary of the Treasury's Office, provides a more comprehensive measure, more consistent

with how economists would measure the bill's benefits to individuals in different income classes. Therefore, as compared to the Joint Committee on Taxation used by Republicans, the OTA, as assessed by an independent body, is the more accurate assessment of how these funds will be distributed, and the Secretary of the Treasury clearly says the high-income, over \$100,000 individuals, of which we have no animosity toward, will be the beneficiaries of the Republican tax plan, not hardworking and continually working middle-class and poor Americans. The OTA measure of income is the more accurate measure of economic income because it is more comprehensive, again from the Library of Congress.

If we simply look at the President's plan in contrast, if we consider a family of four who makes \$40,000, the father is a carpenter and makes \$25,000 and the mother makes \$15,000 working in a local department store. They have two kids, a son that is a freshman in high school, and a college student at a community college where tuition is \$1,200. The President's tax proposal will benefit this family in at least two ways. The tax credit for \$500 plus a HOPE scholarship of \$1,100. In total they will receive a \$1,600 tax cut. But they make under \$50,000. But they work every day. No, they are not on welfare, they are not deadbeats.

Here is another situation. Consider a family of four with two children living in a medium sized southern city. The father is a rookie police officer. How many of us applaud those men and women in the blue that put their life to line making \$23,000, a year and the mother is taking off a few years from working because she has a small, growing family.

Federal tax situation before any child tax credit: income taxes owed, \$675 before the earned income tax credit that the Democrats want to ensure continues; payroll taxes, the employee's share, \$1,760; excise taxes, \$354; Federal out-of-pocket taxes owed before EITC, \$2,789; employer share of payroll taxes, \$1,760; Federal taxes before the EITC, that is the earned income tax credit, \$4,549. Benefit that they would get from the earned income tax credit, \$1,668, the same tax credit that the Republicans want to cut out.

The child tax credit for the family of a rookie police officer making \$23,000, President Clinton's proposal, \$767; the House bill, they would get zero; the Senate bill, zero.

What do we say to this working family with a mother who is caring for children? Do we say that they do not deserve fairness? This tax bill is important, Mr. Speaker, but the most important thing is for the American people to understand who is on their side and who can understand that than those who look in their pocket and find zero? Mr. Speaker, I hope this debate will be continued.

TRIBUTE TO LT. COL. DONNA K. DOUGHERTY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Nebraska [Mr. BEREUTER] is recognized for 5 minutes.

Mr. BEREUTER. Mr. Speaker, for myself and for the House delegation to the North Atlantic Assembly, I rise today to recognize Lt. Col. Donna K. Daugherty for her distinguished and exemplary service to the U.S. Air Force and this great Nation and her lengthy tenure as the Deputy Chief of the Air Force House Liaison Office from February 29, 1991, to July 3, 1997.

In this capacity, Colonel Daugherty truly has excelled in providing the House of Representatives with outstanding service and unselfish commitment above and beyond the call of duty. She quickly established a solid reputation with both Members and staff and continued to build onto those strong relationships during her time in the liaison office. Her keen wit, good judgment, genial personality, and intelligence have helped her represent the Air Force and the Department of Defense in outstanding fashion.

For the past 6 years, her assistance was routinely sought by members of the Committee on National Security and their staff to arrange briefings on a wide variety of national security issues. Throughout her work, Kim's sound judgment and keen sense of national priorities are attributes or talents that have greatly benefited Congress and the U.S. Air Force.

In the challenging arena of assisting Members of Congress in international travel, she was of outstanding assistance in planning, organizing and executing assigned congressional delegation trips to locations all over the world. Actually, she assisted in the planning and executions of 35 CODEL's to 41 different countries involving 143 current and former Members of Congress.

As the chairman of the House delegation to the North Atlantic Assembly, this Member has been assisted by her on several North Atlantic Assembly trips, and her sound performance was always stellar. It certainly has been this Member's pleasure to have worked and traveled with Lt. Col. Kim Daugherty. She has served with great distinction and has earned our respect and gratitude for her many contributions to our Nation's defense and assistance to the U.S. House of Representatives.

Mr. Speaker, this Member confidently speaks for the many colleagues who know Colonel Kim Daugherty when a fond farewell is extended to her along with sincere best wishes and continued success to her and her family as she moves on to the National War College.

Mr. Speaker, the House can be thankful, however, that Colonel Daugherty will be returning to the Legislative Liaison Office next year. We look forward to working with her in the future.

NEW EPA RULES THREATEN ECONOMIC REVITALIZATION

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania [Mr. KLINK] is recognized for 5 minutes.

Mr. KLINK. Mr. Speaker, as I have in the past several weeks, I come to the floor of the House again asking my colleagues to give some consideration to becoming cosponsors to a bill that I have done with the gentleman from Michigan [Mr. UPTON], a Republican from Michigan, and the gentleman from Virginia [Mr. BOUCHER], a Democrat. It is a bipartisan effort to try to say to the Environmental Protection Agency that we in the United States of America, we the people, are working toward cleaning up our air. We have done a tremendous job of cleaning up the air of this Nation. Industries have spent hundreds of millions of dollars. Workers have done their part. Automobile owners have done their part. We have gone to catalytic converters and unleaded gasoline. I will tell my colleagues, coming from southwestern Pennsylvania in an area that was once referred to as "hell with the lid off" that we in fact have made tremendous strides in cleaning the air and even according to Carol Browner, Director of the EPA, we will continue to do that.

But now comes the Director of the EPA and now comes the President of the United States refusing to talk to those of us who are from their own party, the Democratic Party, refusing to even acknowledge our letters when we say to them that you are threatening the very livelihood of the people of our district. You are threatening the economic revitalization that has been decades in coming by changing the target at the midway point in the race.

The President, at the suggestion of Ms. Browner, at EPA is going to change two standards, that dealing with soot or fine particulate matter, and that dealing with ozone, or smog. There is no reason to do that. By their own admission, we are making progress. By their own admission, particularly when dealing with fine particulate matter, there are only 50 monitors in this entire country which will deal with what is known as PM-2.5. That is something about 1/28th the width of a human hair.

Why are we doing this, Mr. Speaker? Why are we changing the rules and regulations for industry? The governors certainly do not want it. They have encouraged this President, who was a Governor, not to make this change at this time, many Governors.

State legislators have urged us. The burden will fall on them. The Mayors Conference overwhelmingly suggested to this President, do not change the rules, the burden will fall on us. We are the ones that will have to come up with methods of complying. We are the people who will have to say, no building permits if you want to expand your industry, no building permit if you want to bring a new industry into this