

TRIBUTE TO TOM CLOSSER

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

Mr. NEY. Mr. Speaker, several weeks ago we lost a great individual in Tom Closser. He was a good friend of mine who served the people of eastern Ohio admirably and effectively for years, and he will be greatly missed.

Tom was born in Yorkville, OH, in 1937. He moved down the river to Marietta in 1969. Since then he worked to improve the entire Appalachian region in Ohio. He was president of the Eastern Ohio Development Alliance and a trustee of the Appalachian Development Corp.

He is survived by his wife Loretta Closser, who he married in 1965, two daughters, Cynthia and Leslie, a sister, a cousin, and a granddaughter Lauren.

My heartfelt sympathy and condolences go out to everyone who knew and loved Thomas Closser. He worked for the people every single day to improve their lives. He will be truly missed, Mr. Speaker, by all of us in eastern Ohio.

REPUBLICAN TAX BILL SHOWERS BENEFITS ON THE RICH

(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, it is already starting. The Wall Street Journal this morning tells the wealthy what to do. Ready, get set, here is how to profit from your big cut in capital gains. What the Journal describes is how the rich can manipulate their income so they avoid paying the same tax rate that wage earning Americans pay every day of their life; how the rich can pay a 20-percent rate while those who are getting a paycheck every day pay a 28-percent rate on their income; how they can manipulate their stock dividends so as not to pay ordinary tax on their dividend income; how to avoid paying estate taxes even though the estate taxes are going to be reduced.

What the Republican bill does is shower these benefits on the wealthy of America while denying hard-working families even the right to the child tax credit. What they are saying to millions of working families who get up every morning, go to work, they work hard they just do not make a lot of money, that they are not going to share the benefits of this tax bill with those families because they have given too much to the wealthy and there is just not enough left over for wage earners in America.

CLINTON CONSIDERS TEACHERS AMONG THE RICH

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

Mr. HEFLEY. Mr. Speaker, the Clinton White House and people like the gentleman who just spoke have criticized Congress' tax cut plans as unfair because they say that the richest 20 percent of the country will get most of the tax relief. Most Americans think of the rich as people like Bill Gates and Michael Jordan. In Clinton's plan it only takes a family income of \$56,000 per year to be in the top 20 percent of the earners, or the rich.

According to the 1996 census, millions of working families who would never consider themselves rich by any measure are in Clinton's top 20 percent: 2.4 million elementary and school teachers, over half; 1.7 million union members, one out of every 10; 8.1 million Federal, State and local government workers; 120,000 editors and reporters, almost half; 4.2 million mechanics, repairmen, construction workers have family incomes considered rich by the standards of the gentleman that just spoke here.

These are precisely the people who deserve the bulk of the tax cuts. Congress wants to make sure they receive those cuts. It is time for Bill Clinton and his cohorts in the Congress to stop misleading the American people.

GUILTY, GUILTY, GUILTY

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

Mr. TRAFICANT. Mr. Speaker, when the IRS takes the taxpayer into civil court, the taxpayer is considered guilty, guilty, guilty. Unbelievable in America, where you are innocent until proven guilty. Not with the IRS. You are guilty, guilty, guilty.

And the IRS says, even though 97 percent of the American people want the burden of proof changes in a civil tax case, they say "no," it will cost too much money, Congress.

Let me submit here, if we applied the IRS thinking to the Constitution, the IRS would throw out the Bill of Rights. I think it is time to tell the IRS, "Audit this." Cosponsor H.R. 367; take our government back. Taxpayers shall be innocent. If the IRS takes them to court, they should have the facts to do so.

AMERICANS SHOULD LOOK AT THE RECORD

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

Mr. ROGAN. Mr. Speaker, every single morning we are treated to a litany of speeches from the other side talking about Republican plans to cut taxes as being a tax cut for the rich, and I sometimes think that people mistake volume for sincerity because when we look at the record of what a Democrat Congress versus a Republican Congress has done, it is clear who is on the side of working families.

For 40 years they controlled this Chamber. When they took over, American families' tax rates were about 10 percent. When they left a few years ago, we had the highest taxes in the history of America. And in one Congress, this Republican Congress has repeatedly passed tax cuts for working families.

Who are the rich that they keep talking about? They are talking about teachers and truck drivers and foundry workers. When we look at the record as to who really stands for expanding the welfare state, we know it is the other side. We are the side that believes in expanding people's checkbooks, expanding their take-home money.

THE PRESIDENT'S EDUCATION TAX PROPOSAL WILL HELP WORKING FAMILIES

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

Mr. GREEN. Mr. Speaker, I am a little outnumbered on our side. We will have to get reinforcements.

Mr. Speaker, I am proud to stand up and say that I disagree with the one-minute from the other side because you do not need to be a Harvard Law School or business graduate to know what is happening in the Republican tax bill, but let me talk about how important the educational tax cuts are in both the President's plan and also in the Democratic alternative.

There are a lot of people in this country who are middle-class, who make \$30,000 a year, and yet their kids are not eligible for Pell Grants. But the President's plan and also the Democratic plan, with the educational tax cuts proposal, would help those people make sure that the next generation has the opportunity to go to college. We are not talking about wealthy folks. We are talking about average working folks who go to work every day, maybe a school teacher who makes \$30,000 a year, with two children at home having to go to college. That is what we are talking about, and that is why the Republican plan is so wrong. Hopefully, the conference committee will correct this.

WHO BENEFITS FROM THE TAX RELIEF PACKAGE?

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

Mr. PAPPAS. Mr. Speaker, much of the debate over this tax relief package has been about the question of who benefits. Leaving aside the obvious point that all Americans benefit from a growing economy, I would like to draw your attention to this chart.

This chart uses official statistics from the Joint Committee on Taxation. I would ask the other side to admit that, yes, the Joint Committee

on Taxation is bipartisan. This chart scores the tax relief over the next 5 years. This chart shows that 76 percent of the tax relief goes to middle-class taxpayers, those earning incomes between \$20,000 a year and \$75,000 a year.

I would like to repeat that fact. Scored by the official bipartisan committee in Congress to judge these questions, 76 percent of the tax relief goes to middle-class taxpayers, in this case defined as those who earn between \$20,000 and \$75,000 a year.

I ask liberals on the other side to show me where the Joint Committee on Taxation numbers are wrong. Show me how these numbers are in any way misleading. Who will step forward?

FAMILY ECONOMIC INCOME

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

Mr. BALLENGER. Mr. Speaker, ever wonder what the Family Economic Income of the President is? Let us see. The President's salary is about \$200,000 a year. But then the Treasury Department's calculates his income is actually a lot more than that, even if it is not.

□ 0945

For example, they say we need to add something called imputed rental income to real income. Imputed rental income is income we would get if we rented out the house that we own.

Now normally the Treasury Department would add something like \$10,000 to the President's income for renting out the White House and carrying that as income, but the Treasury Department officials are not so sure what to do now since they know that the Lincoln bedroom can be rented out for over \$400,000 a year, so they are really not sure how to score it.

And then they have other problems as well. They have not a clue as to how much to score the President's Whitewater property for imputed income purposes, and then there is the huge question mark about how much foreign money should go under unreported and underreported income category.

I guess the Treasury Department needs to take another look at this family income economic income.

MIDDLE-CLASS FAMILIES DESERVE THE CHILD TAX CREDIT

(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 prior gentleman asked about challenging the information from the Joint Committee on Taxation. The fact of the matter is, very plainly, is that the Joint Committee on Taxation analysis only analyzes the first 5 years of a 10-year program that the Republicans have put together. Their tax cuts for

the wealthy are phased in so that their analysis is only that first 5 years, and then they hide their tax cuts for the wealthy in the later years.

I rise today to respond to inaccurate claims by my Republican colleagues that Americans receiving the earned income tax credit are on welfare. Let me tell my colleagues the story of a young police officer from Georgia, just starting out, \$23,000 a year.

Mr. Speaker, this is a man who protects our kids, patrols our streets, risks his life every single day to keep our communities safe, yet the Republicans say that he is not worthy of their child tax credit simply because he and his family do not make a lot of money. They actually accuse him and his family of being on welfare. Shame on them.

This is a man who goes to work every day, who pays taxes, whether it is Federal taxes or payroll taxes. All he knows is there is less money in his pocket.

Let us focus this tax proposal on working middle-class families in this country, not the wealthy.

GET RICH QUICK—CALL THE TREASURY DEPARTMENT

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

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, when the Democrats refer to this mythical tax cut for the rich, I wonder if they have ever thought about running infomercials. Better than the typical "get rich quick" scheme, all one has to do is dial the Treasury Department at 202-622-0120 and they too can have the Democrats declare that they are rich and undertaxed overnight.

That number, again, 202-622-0120. Treasury operators are standing by. Tell them the income, and, presto, they will double it. If someone thinks they are only making \$45,000 a year, think again. The Treasury Department says it looks like \$75,000 to them.

Cannot qualify for that new credit card? Cannot afford a night in the Lincoln bedroom? No problem. The secret is in an obscure Treasury Department manipulation called family economic income. That is right, family economic income. It is like being in a higher tax bracket but without all the extra income.

Do not delay, this get rich quick offer ends soon, and it is brought to us by the same people who make the currency. Act now, the Treasury Department is standing by at 202-622-0120.

DEMOCRATS WOULD TURN TAX CUTS INTO A WELFARE PROGRAM

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

Mr. GIBBONS. Mr. Speaker, I have not been listening to Rush Limbaugh

this week, but I can only guess how much fun he is having making fun of the other side right now. I am not sure if we could make up anything more ridiculous than what I have been hearing from the left. Only liberal Democrats can possibly turn tax cuts into another welfare program. I guess Rush really does not have to work that hard to get new material. There is always another liberal outrage just around the corner.

Here they are complaining that people who pay no Federal income tax, big goose egg on the old 1040, Mr. Speaker, complaining that these people are somehow getting cheated because they cannot get welfare money from a tax cut.

Mr. Speaker, this is the mother of all welfare schemes, and if this is what the "New Democrat" is all about, then give me back the old ones.

Can the President be serious that he wants working people to be stuck with a couple of billion dollars more welfare payments? Well, this is truly a bizarre way of increasing welfare spending.

TAX RELIEF FOR HARD-WORKING AMERICANS

(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 have been listening to this and did not intend to speak on this particular subject.

Talk about class warfare, 50 percent of American workers pay more FICA than they do income tax, that big goose egg on the 1040 of which the gentleman speaks, 50 percent. But they are not Republican types because they are not making over \$50,000 or \$60,000 or \$75,000 like all of us are. Everybody in this Chamber, are we not big deals?

But let me tell my colleagues about my three kids working and paying more FICA, and let me tell them something if they do not think these people need relief, trying to get a house and buy a car and do what we want them to do. Hard-working Americans, not our crowd, not the big bucks guys that my Republican colleagues want to give the big tax cuts to that bust the budget in the second 10 years and do exactly what they did in 1981, create \$4.5 trillion dollars of new debt for working Americans to pay.

Yes, we want to give relief to hard-working Americans who pay taxes.

LET US RID THE WORLD OF LANDMINES

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

Mr. QUINN. Mr. Speaker, I am hopeful to talk about something that is not quite as partisan this morning. As chairman of the Subcommittee on Benefits I rise this morning to talk to our colleagues about the devastating effect