

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.

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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

of landmines. Throughout the world hundreds of innocent civilians are maimed and killed each week by landmines, and I wonder if our colleagues know that at the current time there are over 110 million landmines buried in the earth. We also know that landmines have wounded almost 300 UN and NATO troops in Bosnia alone. It is obvious that these weapons extract a terrible toll on all humanity.

Fortunately the United States has an opportunity to ban these menacing weapons. Later this year over 95 countries from around the world will meet in Ottawa, Canada to sign a treaty banning these landmines forever. In the United States we believe all of us have the greatest economic, military, and moral influence of any Nation on Earth, and it is imperative we make a commitment to get rid of these landmines.

That is why the gentleman from Illinois [Mr. EVANS] and I, along with over 160 of our colleagues from both sides of the aisle, have asked the President to join that Ottawa treaty. Our legislation has the backing of the Catholic church's Conference of Bishops, the Vietnam Veterans Foundation, and Gen. Norman Schwarzkopf. We ask our colleagues to join us in this important matter.

EVERYONE IN AMERICA IS RICH ACCORDING TO THE LIBERALS

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

Mr. THUNE. Mr. Speaker, as my colleagues know, liberals have a funny way of figuring out who is wealthy. They say that 21.2 million Americans make more than \$75,000 a year. But the Census Bureau says only 11 million people earn that much. So who are we going to believe?

Well, here is how liberals come up with numbers. They are not looking at take home pay, they are not looking at how much money is available at the end of the month to pay bills, they are adding all the things they take out of one's paycheck. Here is what they are adding, considering part of one's income:

First, one's adjusted gross income; the money taken out of the paycheck for IRA and Keogh deductions, the money taken out of the check for social security, the money taken out of the check for pensions, the money taken out of the check for life insurance. They are even adding the money one pays in rent every month.

Now I do not know about my colleagues, but the last time I wrote out a rent check it felt more like an expense than income.

Now add all these things up, and everyone in America is rich, and that is funny because most people in America do not feel very rich after they pay bills every month. That is why we Republicans are working to give working Americans, not rich Americans, tax cuts, their first tax cuts in 16 years.

WE SHOULD NOT CHARGE GRADUATE STUDENTS TAXES ON MONEY THEY DO NOT EARN

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

Mr. DEFAZIO. Mr. Speaker, we are hearing some creative accounting on the other side. They are saying American families who earn \$25,000 a year do not pay taxes so they should not get a child tax credit.

They do pay taxes, and they should be entitled to a credit; a rookie cop, a beginning teacher.

But let us talk about real creative stuff on their side. They want to tax people who do not have earnings. Graduate students would have to pay taxes on their tuition waivers under a little provision they stuck into this bill.

Now if someone were a graduate student, they would give you a stipend of \$300 or \$400 a month, but they get a \$5,000 relief from their tuition. The Republicans are saying, "You should pay taxes on that \$5,000 you don't get." Now what kind of opportunity is that?

This is such a bad idea that the last time this provision of law expired, I sponsored legislation to fix this problem, and even Ronald Reagan agreed that we should not charge graduate students taxes on money they do not earn. But the Republicans have stuck it in this bill to help pay for tax cuts for corporations and for the wealthy. That is outrageous.

GOVERNMENT'S POWER TO TAKE AWAY OUR DREAMS HAS GROWN TOO GREAT

(Ms. DUNN asked and was given permission to address the House for 1 minute.)

Ms. DUNN. Mr. Speaker, few issues are more closely linked to the idea of freedom than taxation. America is a land of opportunity, but it can only be so if people are free from a government that stands in the way of individuals pursuing their own dreams. Families who came to America as immigrants earlier in this century may have arrived penniless, but they knew that through hard work in our country the sky was the limit. They knew that to be true because their friends and others who had come before them had proved that America really was a country where the sky was the limit.

Mr. Speaker, people came to America to escape the limits on their freedom at home, whether religious, economic, or political, and they came to pursue their dreams, but when Government takes more and more of the fruits of one's labor it becomes more and more difficult to pursue those dreams.

Quite simply, Government's power to take away from dreams has grown too great. It is time now to cut back on Government's power, it is time to cut back on taxes, it is time to bring back the opportunity that we know in this country of ours called America.

WHY AMERICANS FAVOR THE DEMOCRATIC ALTERNATIVE

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

Mr. MENENDEZ. Mr. Speaker, the Democrats want tax cuts for working taxpaying families. A lot of smoke is being created here to say, well, who is really saying the truth? Well, let us look at the Congressional Research Service report made by the non-partisan Library of Congress, by the specialists on the economics end of policy, that says the Office of Treasury provides a more comprehensive measure, more consistent with how economists would measure the bill's benefits to individuals in different income classes. What they conclude is that using measures that are more consistent with conventional economic analysis the permanent provisions of the bill the Office of Treasury estimates indicate that by any distributional measure; that means who gets what, the tax cuts under the Republican plan favor higher income individuals in the House and Senate bills with the effects more pronounced in the House bill.

Mr. Speaker, that is why Americans throughout the country favor the democratic alternative. They understand it is for working taxpaying families.

THE MIKE TYSON TAX BITE

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

Mr. TIAHRT. Mr. Speaker, lend me your ear.

Uncle Sam's tax bite has gotten so overbearing that not even Mike Tyson could defend himself. Taxpayers everywhere are so outraged that some are calling it the Mike Tyson tax bite. Hard-bitten taxpayers who call up the IRS to complain sure do get an earful.

Mr. Speaker, I think it is time for taxpayers to bite back. Uncle Sam's relentless drive to take an ever greater bite out of the family budget is an insult to taxpayers everywhere who want to pay their fair share but think that Mike Tyson tactics are over the line.

Uncle Sam's tax bite is more than just irritating. It is downright offensive to the spirit of fair play.

It is time to put a stop to Uncle Sam's ear-istible urge to rip off a huge chunk from the family paycheck. Taxpayers and Congress should not allow such barbaric behavior to continue. It is time for the taxpayers to stand up and declare, "No mas." It is time for tax relief for working Americans.

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TAX FAIRNESS FOR WORKING FAMILIES

(Mr. WYNN asked and was given permission to address the House for 1