about are people earning about \$50,000 a year. On the other hand, when they talk about giving a tax cut to working families, they really mean giving a tax cut to people who do not pay any Federal income taxes.

The choice is simply this: We can support the Republican proposal that affirms the right of working families who pay taxes to keep more of the money they earn. Or, we can support our friends on the Democrat side, who tell those same families they are wealthy, and want to give tax money to people who do not pay taxes.

LONG-TERM EFFECTS OF REPUBLICAN TAX PROPOSALS

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

Mr. KIND. Mr. Speaker, I, too, want to rise today to express some concern that I have about the tax cut. We have heard a lot of discussion about who is going to benefit from the tax cut. I want to give a different perspective. That is the perspective of my son, Jonathan, who is approaching his first birthday, and what this tax cut is going to mean to him.

The Treasury Department and even the Congressional Research Service, the independent investigatory research arm of this Congress, have both indicated that sure, although the tax cuts might be able to reach a balanced budget within the first 5 years, it is 10 years from now, 15 years from now the backloaded provisions of these tax cuts are due to explode the deficit again, at exactly the time when my son Johnny and many, many children throughout this country are going to enter the work force.

What kind of message are we going to be sending to them in order to score a short-term political gain right now, by offering these huge tax cuts so they are going to explode the deficit early next century, without identifying the corresponding spending reductions to pay for it?

I did not come to Congress to vote for the type of tax measure that is going to jeopardize my son's future and the future of the children in this country.

GOOD NEWS FOR AMERICANS OB-SCURED BY PARTISAN RHETORIC

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

Mr. NEUMANN. Mr. Speaker, first I would respond to my colleague, the gentleman from Wisconsin [Mr. KIND], and invite him to join us in the National Debt Repayment Act for the good of the future and his young child, because that would force us not only to balance the budget, but after we reach that, pay off the Federal debt, so his child may inherit a nation debt free, and they would not have to make interest payments.

But I also rise today to call attention to what is happening in Washington. When we listen to these 1-minutes back and forth, it is so partisan that people are forgetting what good is happening here for America and how much it means to our citizens.

We are on the verge of balancing the budget probably by 1999, 2 or 3 years ahead of schedule. Taxes are coming down for the first time in 16 years, the \$500-per-child tax credit, capital gains is coming down, the death tax is coming down, college tuition tax credit, all good news for America. Medicare is restored, so our senior citizens can again rest assured Medicare will be there for them in the future.

I hear all this hysterical rhetoric about who is rich and who is not, but I can tell the Members this much, the folks I see on Sunday that are sitting there with three kids and the two parents next to them, one off in college and two kids still home, they understand a tax cut means they get to keep \$2,500 more of their own money next year.

TAX RELIEF FOR AMERICA'S WORKING FAMILIES IS COMMON SENSE AND JUSTICE, NOT WEL-FARE

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

Mr. STRICKLAND. Mr. Speaker, the American people are probably confused. Part of the confusion may come from the fact that we have so many millionaires serving in this House and in the Senate that I think the two bodies oftentimes lose touch with average Americans.

The average family in my district earns \$22,000 a year. Under the Republican plan, most of those families would receive nothing from the \$500per-child tax credit. If they earned \$60,000 they would receive benefits, but those who earn \$20,000 would receive nothing.

Even Gary Bower, head of the Conservative Family Research Council, has criticized the Republican plan for denying tax relief to these working families who make less than \$30,000 a year. He has said, "The family tax credit ought to go to any working family that pays income or payroll taxes."

When we provide tax relief to America's working families, it is not welfare, it is common sense and justice.

DEMOCRAT HOSTILITY TOWARD TAX RELIEF FOR THE MIDDLE CLASS

(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, some things change, some things do not. It seems that the liberals fall into the second category. The truth is, the lib-

eral view of tax relief is about as out of date as Barry Manilow.

Let us be clear. I have not thrown away all of my Barry Manilow cassettes, but I must say I do not listen to them much anymore. The problems with the liberal Democratic ideas are much more serious. They are much more serious because how they view taxes is much more than a matter of taste. It is a question of what is fair and what is not.

Tax policy has a critical effect on how many jobs are created, what kind of jobs are created, and of course, how much money we get to take home with us from working in those jobs. We would never know it from listening to the liberal Democrats. In fact, I cannot even recall the last time when they have even mentioned the importance of economic growth for the middle class, or how the tax proposal would affect economic growth.

So they are still singing the same old song about their hostility toward tax relief for the middle class; oops, I am sorry, I mean, in their eyes, the rich.

A SIMPLE DEBATE: MORE GOVERNMENT OR MORE FREEDOM

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

Mr. RYUN. Mr. Speaker, what we are debating today is very simple: Do we believe, on the one hand, in more government, or, on the other hand, in more freedom?

Throughout recorded history, from the Magna Carta to the Constitution of the United States, the struggle has been the same: freedom from government tyranny. Political freedom, economic freedom, religious freedom, the focus of the struggle changes, but the direction and the goal of the inspiration for the cause have always remained the same: The human soul desires freedom from government oppression, freedom for control of one's destiny, and freedom to worship one's God.

The Republican agenda is an answer to that yearning. Mr. Speaker, we will meet one of those yearnings if we pass, when we pass, the Taxpayer Relief Act of 1997. The hard-working people of my district, the Second District of Kansas, are yearning to keep more of what they earn. After 16 years of wasteful government spending, it is high time that we grant them this freedom.

THE REPUBLICAN BUDGET PLAN IS NEITHER BALANCED NOR FAIR

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

Mr. EDWARDS. Mr. Speaker, I believe there should be two goals that drive any budget plan in this Congress. One is balancing the budget in the short-term and in the long-term, and second is fairness. I believe that anyone that looks at the Republican proposal as of today would conclude that their plan fails on both parts. It unbalances the budget, and it is unfair. In fact, the Republican tax plan should be called the Unbalanced Budget Act, because like the mistakes of 1981, when Congress exploded the deficit with specified tax cuts and unspecified spending cuts, this plan would provide huge tax cuts not balanced by any spending cuts. This would be the Unbalanced budget Act.

On the issue of fairness, I would simply say that trickle-down economics was unfair in the 1980's, and trickledown economics is unfair in the 1990's. The fact is that the gap between working low-income and middle-class American families and the wealthiest Americans has increased. The Republican tax plan would make that situation even more unfair.

□ 1030

ANNIVERSARY OF THE PASSING OF HON. HAMILTON FISH

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

Mr. GILMAN. Mr. Speaker, today is the first anniversary of the untimely death of one of our outstanding colleagues, Congressman Hamilton Fish.

As ranking member on the Committee on the Judiciary, Congressman Fish was known as a champion of civil rights and as a Representative of New York's Hudson Valley for 24 years, he was known as a compassionate and effective spokesperson for the interests of his district.

Our crime bill of 1992 included Ham's initiatives to grapple with the challenge of providing safe and secure environments for our young people. It is expected that our Committee on Appropriations will approve continued funding for the institute now named in Ham's memory which seeks solutions for juvenile violence in our Nation's schools.

Congressman Hamilton Fish continued to work with this institute until a week before his passing. It is a fitting and living memorial to a remarkable legislator and to a good friend.

TAX RELIEF

(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, let me really tell you how to spell relief: a tax plan for teachers, police officers, firefighters, nurses, waiters, waitresses, bus drivers, a tax plan for working people. There is something that is very curious about the Republican statistics and analysis of why they want to give 67 percent of their tax plan to the wealthy. They reject the Treasury Department's independ-

ent analysis, the Treasury Department that serviced Presidents Bush, Nixon, and President Reagan, which says that categorically the Republican plan has a fairness problem.

America, listen to this debate. It is not frivolous. It is real. If you want a tax plan that addresses a child tax credit for working people who they say do not pay taxes, but yet when you take someone who works every day, they might be working for the janitorial service but they are working every day paying payroll taxes or FICA taxes, you know what we mean. They do not get a child tax credit. Spell relief with a Democratic tax plan for nurses, working people all over America.

TRUTH AND THE TAX PACKAGE

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

Mr. WELDON of Florida. Mr. Speaker, sometimes you have to wonder if those on the other side who are talking about the tax package are misinformed or simply uninformed. Maybe they have not read the bill. Maybe they are so uncomfortable with the idea of tax cuts that they are attacking the bill out of habit more than conviction.

Whatever the case, it seems that the rhetoric I am hearing has no connection to reality. If a person were to call me and say, hello, I make \$500,000 a year, how would your tax proposal affect me, I would have to give him bad news. Would he be eligible for \$500 per child tax credit? No. Would he be eligible for the education tax credit? No.

That is interesting. I thought that those were the two biggest provisions that were included in this tax package. They are. Not a penny of it goes to high income people. Just from this fact alone, we can see that the charges that this tax cut package goes primarily to the rich are false.

A FAIR TAX PLAN

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

Mr. BARRETT of Wisconsin. Mr. Speaker, if Americans are looking for a fair tax plan, they should be looking to the Democratic tax plan and not the Republican tax plan. The Republican tax plan in the second 5 years explodes the deficit.

We just saw the figures from the Treasury which shows that in the last 5 years, there is a second 5 years, over 50 percent of the benefits go to people who are high income earners in this country. That is not a fair tax plan. What we have to do is deliver a tax plan that is fair to all Americans, that means people who are working as well.

I also want to compliment President Clinton because yesterday he recognized and supported the notion of some sort of means testing for Medicare. I thought that this was a brave, bold move because we have to recognize that it is inevitable that in the years to come we are going to have to make some changes to Medicare. We should not have the hamburger flippers at McDonald's subsidizing those who have done very well. I think that this is a change that is going to come and it is best to be done through the IRS. It is best to be done in a worthwhile fair manner.

TAX CUTS AND EXCUSES

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

Mr. LEWIS of Kentucky. Mr. Speaker, the liberal Democrats, the ones that gave us the largest tax increase in the history of this Nation in 1993, go through more excuses why they are opposed to tax cuts than Victor Newman on "The Young and the Restless" goes through wives.

Another striking parallel is that these liberal Democrats change excuses with as little shame as Victor has when he changes wives. One excuse is as good as another, it seems. It kind of makes you wonder if these liberal Democrats can be trusted to honor their agreement to tax cuts. After all, sooner or later they will come up with a new excuse why the middle class should be denied a long overdue tax cut.

The excuse does not even have to be a good one, as long as they can act like they are morally outraged. Sure, we can make up new definitions of who the rich are so that millions of middleclass families can kiss their tax cuts goodbye. Or we can falsely claim that letting people keep more of their own money is some kind of lucky tax giveaway. Or we can complain that people with no taxes to cut are not going to get a tax cut. Excuses, excuses.

AMERICANS WERE PROMISED TAX RELIEF

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

Ms. DELAURO. Mr. Speaker, talk about little shame or no shame, I rise today to remind my Republican colleagues including the last speaker and others this morning of a promise that they made to the American people just a few short years ago; do they remember? The Contract With America, item No. 5 of that contract promised a \$500 per child credit to all, all of America's families who work and who pay taxes.

Now my Republican colleagues want to deny the child tax credit to millions of families who earn less than \$30,000 a year. These parents are carpenters, dental assistants, rookie police officers, kindergarten teachers, but the Republicans call them welfare recipients.

These are working parents. They are not on welfare. They work hard every