

I would ask my Democratic and Republican colleagues to support my Education IRA Fairness Act which I introduced last week. It brings the education IRAs into line with all other IRAs, and it will improve education in this country.

HONORING POLICE OFFICERS KILLED IN THE LINE OF DUTY

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

Mr. LARSON. Mr. Speaker, I rise today to join the gentleman from Massachusetts (Mr. TIERNEY) in the introduction of a bill to honor police officers killed in the line of duty.

On January 23, Brian Aselton of East Hartford's police force gave his life on behalf of his fellow citizens whom he so valiantly protected. The community stood in shock and grief. It was a day dampened by sorrow and chilled by the passing of this young hero. Ten thousand police officers formed an endless sea of blue that marched into the cemetery to pay tribute to Brian's memory.

Nations and communities reveal an awful lot about themselves in the memorials they create, in the people they honor. Flying the flag at half mast will not bring back Brian or the near 150 officers killed in the line of duty each year, but it will serve as a reminder of the ultimate sacrifice that those who wear the badge make on our behalf.

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STOP THE MARRIAGE TAX PENALTY

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

Mr. HEFLEY. Mr. Speaker, a lot of people ask me why the government penalizes couples for being married, and the only answer that can I come up with is that the government does some dumb things, and this is one of them.

Who is willing to defend this bizarre monstrosity in the tax code? Who will step forward and explain to the American couples in my district why Uncle Sam thinks they should pay more to the government for being married than if they were shackled up? What kind of cruel genius came up with the idea of penalizing people for being married?

I urge Members on both sides of the aisle to join me in doing away with the marriage tax penalty, a penalty which hits especially hard on those who are just getting by. Enough of this travesty. We have it within our power this year to stop at least one dumb thing this government is doing.

SUPPORT THE PRESCRIPTION FAIRNESS ACT FOR SENIORS

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

Ms. STABENOW. Mr. Speaker, I rise today first in strong support of the President's proposals to place the majority of the budget surplus into the Social Security Trust Fund and protecting Medicare.

Social Security and Medicare are cornerstones of our trust, our protection of seniors for their future, making sure that they have in their retirement the kind of quality of life that they deserve; and it is important for the future for our children.

Today, also as part of the Medicare benefit for our seniors, I am rising as a cosponsor of a bill we are introducing today, the gentleman from Maine (Mr. ALLEN) and myself and other Members of our caucus, called the Prescription Drug Fairness Act for Seniors. This will allow seniors to purchase prescription drugs at a lower cost than they currently are able to do.

Right now, if the Federal Government bulk purchases prescription drugs and then allows seniors to buy at a lower cost, this will guarantee that seniors are not having to choose between purchasing food or their prescription drugs. I would urge my colleagues to support the bill.

HIGH TAXES AND LOW MORALS

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

Mr. SCHAFFER. Mr. Speaker, high taxes and low morals, that seems to be the winning formula these days for the leader of the free world.

Not long ago, one of the leaders of the Democrat Party said on the House floor, and I quote, that "Democrats are not in favor of tax cuts." I think average middle-class Americans do deserve better. When Uncle Sam takes one-third of a middle-class family's income, it just plain is not fair.

Mr. Speaker, I find it rather absurd for liberals to assert that the government cannot get by on a little less so middle-class families can have a little more. We read almost daily about government programs that do not work, bureaucracies accountable to no one, and misguided social programs that actually make people worse off than if nothing had been done at all.

Government is too big and taxes are too high. It is time to reverse course, change our priorities, and make a moral commitment to reduce the tax burden on middle-class families.

DEMOCRATS FOR TAX CUTS THAT TARGET MIDDLE-CLASS FAMILIES

(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, we are faced with an historic opportunity. For the first time in three decades, we have a Federal surplus with which we can save America's twin pillars of retire-

ment security: Social Security and Medicare.

This surplus, and our opportunity to do what is right, is a result of Democratic fiscal discipline and sound economic policy. But instead of acting in the best interest of America's future, Republicans want to use the surplus to give a one-time tax break that benefits mostly the wealthy. It is a bad idea.

Democrats are for tax cuts, tax cuts that are targeted to middle-class families, not the wealthiest 10 percent of Americans.

Let me just tell my colleagues that the Republican tax scheme gives back the average family less than \$100. It gives wealthy families earning more than \$300,000 a tax break of \$20,000. For that kind of money, wealthy folks can buy a brand-new car. With \$100, middle-class families cannot even buy a new set of tires.

A FAIR AND SIMPLE PLAN TO CUT TAXES

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

Mr. KNOLLENBERG. Mr. Speaker, we have heard about the surplus. Over the next 15 years, the Federal Government is projected to run a surplus of \$4.4 trillion. As the debate over how to use this money heats up, the protectors of big government will scream bloody murder about any plan to provide the American people with any tax relief.

To them I ask: If we cannot cut taxes when the economy is strong, the Federal Government is in the black, and taxes are at an all-time high, when can we do it?

Mr. Speaker, the American people are sending too much money to Washington, and it is time for Congress to send some of it back home.

I have introduced a fair and simple plan that cuts taxes across the board, 10 percent across the board. It gets into every household of all those who pay taxes. This proposal ends the practice of picking winners and losers among overtaxed Americans and benefits, again, everyone who pays Federal income taxes. I urge my colleagues on both sides of the aisle to support this bill.

RURAL AMERICA DEPENDS ON QUALITY HEALTH CARE

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

Mr. MCINTYRE. Mr. Speaker, Lord Chesterfield once said that health is the first and greatest of all blessings, and how true it is. This year health care will be a hot topic here in Congress. But the one thing we should not do is forget our roots, that America began from rural areas and that many citizens, from the small coastal communities to the mountain hamlets to country crossroads, depend on quality health care.

How can the administration talk about saving Medicare and, on the other hand, have \$9 million in cuts that would be taken away from Medicare. We cannot have this kind of double-talk. I urge my colleagues to consider the citizens of rural America. Do not allow the \$9 million in cuts from Medicare. We realize that rural hospitals depend on Medicare and that our citizens' needs will not be met if they are not able to survive.

Now is the time to have the debate on Social Security, but now is also the time to make sure we do right by our citizens in rural America on Medicare.

Let there be no discrimination among any of our citizens. Let us stand up and do right for quality health care for all Americans.

THE MONEY BELONGS TO THE PEOPLE WHO EARNED IT

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

Mr. SHIMKUS. Mr. Speaker, what a surprise. Republican proposals to cut taxes have already been met with speech after speech by my liberal democratic friends denouncing them as tax cuts for the rich.

Well, we will celebrate this April 15th a \$400 child tax cut for families, a tax cut for all families and one that the President approved.

Has anyone else noticed that no matter what tax cuts Republicans propose, it will automatically, 100 percent guaranteed, be called tax cuts for the wealthy by the party that not only does everything in its power to discourage wealth creation but apparently feels intense hatred for anyone who has realized the American dream.

Of course, we all remember what the Democrats called rich in the last Congress: Anyone who is middle class. But I will ask that middle class farmer in Illinois if he is rich, and I will ask that security guard trying to earn extra money if eliminating the marriage penalty, or if the \$500 tax credit will benefit him, and if he is the wealthy? And of course my liberal friends on the other side, many of whom themselves are quite rich indeed, might never have considered the simple fact that rich or not the money belongs to the people who earned it anyway.

H.R. 350, THE MANDATES INFORMATION ACT

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

Mr. SHOWS. Mr. Speaker, I rise today to express my strong support for the Mandates Information Act, H.R. 350. H.R. 350 would provide Congress the means of assessing proposed programs and their potential impact on jobs and workers before enacting significant Federal mandates on the private sector.

Over the years, a well-intentioned Congress has imposed its will on American business operators, large and small, requiring them to enforce public laws at private expense.

We have achieved a balanced budget in part because we have ended the era of undisciplined legislators working outside the constraints of common sense budgeting. We must remain accountable to the American people by passing the Mandates Information Act.

This is a common sense way to legislation. If we are going to require private business to enforce our laws, we should at least give them the chance to know how much it will cost them to do our work and allow them to plan accordingly. It is only fair.

TAX D-DAY, A DARK DAY FOR REPUBLICANS AND A DAY TO REJOICE FOR DEMOCRATS

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

Mr. TANCREDO. Mr. Speaker, in just 64 days, the dreaded April 15 will be here.

Well, I should clarify that. April 15 is not a dreaded day at all by some Americans. In fact, April 15 is the single most glorious day of the year for our liberal friends in the Democrat Party. The Democrat Party believes in an activist government and believes that if the government just took a little more money out of your paycheck the politicians will make life better for people.

How truly ironic it is that the party of Thomas Jefferson and Andrew Jackson has categorically rejected the vision of those early American heroes who believed in the strength of the common man to manage his own affairs without the interference from Washington, D.C.

It is now the Republican Party that represents the interests of common people, of average middle class families that work hard, play by the rules and who will believe in the right to pursue the American dream without the Federal Government standing in the way.

Sixty-four days until Tax D-day, a dark day for Republicans, a day to rejoice for Democrats.

SOCIAL SECURITY SUMMIT IN THE NINTH CONGRESSIONAL DISTRICT OF TEXAS

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

Mr. LAMPSON. Mr. Speaker, I rise this morning to announce that I will host a Social Security summit in the Ninth District of Texas. Why? Because hundreds of senior citizens and their families have called and written letters to my office concerned about the future of Social Security.

Americans from all walks of life recognize that this sacred contract be-

tween the public and their government must be addressed and must be addressed now. I congratulate the President for having the foresight to set aside the vast majority of our budget surplus for this critical issue.

As we look toward the 21st Century, we cannot afford to risk losing this opportunity to save Social Security by allowing ourselves to become mired in partisan rhetoric or by failing to use creative approaches to problem solving.

It has been said that opportunity only knocks once. Mr. Speaker, Congress must answer the door. We owe that to the American people.

A \$500 PER CHILD TAX CREDIT, NOT SOME BOONDOGGLE FOR THE RICH

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

Mr. KINGSTON. Mr. Speaker, so often we hear about tax cuts for the rich, and here is an example of one of the taxes that the opponents said was for the rich, and this is a \$400 this year, \$500 next year per child tax credit for families that make under \$110,000 a year. Seventy-eight percent of the families who will benefit from this tax credit have a household income of less than \$75,000 a year.

Take the case of Mr. and Mrs. William Franklin of Brooklyn, Georgia. They just had a new son named Sean. They have to go out and buy a car seat, which the kid will immediately throw up on. They have to go out and buy shoes, which he will immediately lose one of. They have to go out and buy a walker, which he will try to roll down the steps so they will have to put a block in front of that little accordion door. They have to buy a Johnny Jump-Up to develop his legs. They have to go out and buy a blender to smash peas with, or they can pay for the more expensive; just get Gerber to do it for them.

You have to do all of this if you have a child because raising children is very, very expensive. I know. I have four kids. They are wonderful, but it is proper for the government to give a \$500 per child tax credit. It was passed by the Republicans last year. It is not some boondoggle for the rich, as the Democrats would have us believe.

FIRESAFE CIGARETTE ACT

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

Mr. MOAKLEY. Mr. Speaker, as many of my colleagues know, last Friday a huge fire broke out in a high-rise apartment in Baltimore, Maryland. Like most fires in the United States, this fire was caused by a carelessly disposed of lighted cigarette.

Mr. Speaker, because of that fire, one woman died and nine people were injured, and the most tragic part of that