that under our Tax Code today, married working couples pay more in taxes just because they are married?

A key provision of the Financial Freedom Act, of course, is efforts to eliminate the marriage tax penalty for almost 28 million married working couples, who will receive \$243 in marriage tax relief, and it is time. Think about it; \$243, that is a month's car payment for a lot of families. This legislation deserves bipartisan support.

USING BUDGET SURPLUS FOR SAVING SOCIAL SECURITY, NOT FOR RECKLESS TAX CUTS

(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, having been a farmer in Mississippi, I know firsthand that we are not always going to have good weather come planting and harvest time. No matter what the weatherman says, sometimes it rains when they are predicting sunshine. And sometimes a simple shower becomes a storm; and before we know it, the fields are flooded; and the crops are ruined.

Mr. Speaker, the leadership is attempting to predict the future of the American economy by squandering away America's great budget surplus on an irresponsible tax cut when the responsible thing to do is use our budget surplus to save Social Security and Medicare first, and reduce the national debt.

We can target tax cuts for folks that really need them, like the estate tax cuts for family farmers and businesses or for small businesses to help their workers get health insurance. Saving Social Security and Medicare should be our top priority for today and tomorrow's seniors, and we must reduce the national debt and continue on the path of fiscal discipline because we have no idea what tomorrow will bring.

We should call their sunshine promises what they really are, a strong chance of thunderstorms that will rain on America's seniors and let Social Security and Medicare go down the drain.

THE AMERICAN FAMILY NEEDS TAX RELIEF

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

Mr. RYUN of Kansas. Mr. Speaker, today Americans are feeling the heavy burden of very high tax rates. Federal taxes have grown faster in this economy since the 1990s. At the start of the 20th century, Federal, State and local taxes cost only 8 percent of America's income. Today that figure has grown to 35 percent. Americans are paying a record share of their income to the Federal Government.

Mr. Speaker, the American family needs tax relief. Reducing taxes will encourage the economy to grow by providing American families with an incentive to work, save, and invest. And these are qualities that should be promoted, not held back or punished by high tax rates. That is why it is time to seriously support the tax relief and support that will be offered during the Financial Freedom Act of 1999.

Not only will this bill allow Americans to receive the largest tax reduction in history, over \$860 billion, it contains several provisions that will relieve heavy financial drains upon the families caused as a result of tax pressures. In particular, this bill will help make health care more affordable. It will eliminate the death tax. It will provide a 10 percent across the board tax reduction. It will grant marriage penalty relief.

Mr. Speaker, let us give these hard tax-earned dollars back to the American families who have paid their fair share.

THERE IS NO BUDGET SURPLUS

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

Mr. HILL of Indiana. Mr. Speaker, as of this moment, there is no budget surplus. According to the Congressional Budget Office, we have an on budget deficit of \$4 billion in the fiscal year of 1999. If we take away the surplus in Social Security, our budget is running a deficit. If we read the fine print of the CBO print, we will not have a real budget surplus next year either.

CBO estimates that we will have a \$3 billion deficit for fiscal year 2000. I do not believe that it is fiscally responsible to spend money that we do not have and that we may not have in the future. After 30 years of budget deficits, this Congress has still not learned that it cannot spend money it does not have

As we stand on the brink of finally balancing our budget and beginning to pay down our \$5 trillion debt, the leadership of this House has put forward a bill that could blow a giant hole in our budget and create trillions of dollars of new debt that our children and grandchildren will have to pay. I urge this body to set aside whatever real surpluses we have over the next 3 years to pay down our God-awful debt and to protect Social Security and Medicare. This is the responsible thing to do.

TRIBUTE TO SANDY PRAEGER

(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, last night at the Dr. Nathan Davis Awards Banquet here in Washington, D.C., Kansas State Senator Sandy Praeger was acknowledged for her outstanding contribution to promote the art and science of medicine and the betterment of public health. State Senator Praeger

was nominated by the executive director of the Kansas Medical Society, Jerry Slaughter, based on her leadership and commitment to the delivery and availability of health services at all levels.

Under her direction, a model patient protection bill was drafted. It passed the Kansas legislature and was subsequently used in 8 other states.

In 1998, as chair of the Senate Public Health and Welfare Committee, she helped develop the Kansas children health program, giving 60,000 formerly uninsured children health care benefits.

In addition to her efforts in Kansas, she is actively involved with numerous national organizations dedicated to the improvement of health care policy.

Mr. Speaker, too often our national media only criticizes the effort of people in public service. So today I want to add my voice to those who appreciate the dedication and sacrifice of my friend, State Senator Sandy Praeger.

WHICH FORK IN THE ROAD WILL WE TAKE?

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

Mr. CUMMINGS. Mr. Speaker, throughout this Congress we have reached many forks in the road, and once again the Republicans have irresponsibly led us in the wrong direction. This time it is under the belief that we should approve what is nearly an \$800 billion tax cut that would cut veterans, education, and defense.

I believe in responsible navigation and direction to our common destination, which will truly uplift the American people.

It is not responsible to spend all non-Social Security surpluses for the next 10 years while sacrificing debt reduction.

It is not responsible to jeopardize the future of Social Security and Medicare. It is not responsible to give tax breaks to the wealthiest 10 percent at the expense of our Nation's schools. It is obvious that the Democrats of this Congress must once again force a U-turn and reroute us toward a more responsible and direct path.

Mr. Speaker, I urge my colleagues to vote no on H.R. 2488.

IT IS TIME TO END THE OVERTAXATION IN AMERICA

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

Mr. ROYCE. Mr. Speaker, President Clinton recently announced that we have \$1 trillion in non-Social Security surpluses. Now, these surpluses are not the creation of Washington. They came from the hard-working Americans who have created a thriving economy and have been overtaxed.

Americans pay more in taxes than at any time since World War II. Americans deserve some of the surplus back. They earned it. It is their money. They deserve one-third of that surplus, at least, back.

If we do not return a portion of the surplus to the taxpayers, I guarantee that very soon special interests here will spend it, or they will waste it.

Americans should be allowed to take care of their own needs first before being asked to finance more government. With tax relief, individuals will be able to obtain better health care, invest in education, save for retirement, or do any number of things they are currently prohibited from doing because of the heavy tax burden. It is time to end the overtaxation in America. Support the Financial Freedom Act.

□ 1030

REPUBLICAN BUDGET RESULTS

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

Mr. HASTINGS of Florida. Mr. Speaker, a colleague of mine, the gentleman from Massachusetts (Mr. OLVER) and I were sitting, listening to the debate this morning, and the gentleman from Massachusetts commented to me what I believe to be true, and that is that it is a good thing Republicans are not under oath.

I heard three of them say things in part that were true, but they did not tell the whole truth. The reality is that the Republican budget will do nothing to assist Social Security. It will do nothing to assist Medicare.

If there is a Member of this House of Representatives who has not heard from a constituent regarding Medicare, I would like for he or she to come forward and discuss matters with me, for it is the single biggest item in my office that constituents are concerned about.

How dare my Republican colleagues not be prepared to support the military in a time of desperate need. Their budget results would allow for a \$198 billion cut in military readiness, a \$583 billion cut in domestic investment, 425,000 children denied access to Head Start. They would eliminate all funding for all new Federally funded Superfund cleanups. There would be 306,000 fewer summer jobs.

I urge my colleagues to reject this tax plan of the Republicans.

BUDGET SURPLUS CHOICES: GIVE IT BACK TO THE TAXPAYERS OR SEND IT TO WASHINGTON

(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, all the liberals who now claim to be

so concerned that the budget surplus not go back to the taxpayers and instead go towards debt reduction, a national debt many of them helped create, do have an option.

They are perfectly free to take the money that they get back in tax relief in the years ahead and return it back to Washington. Yes, send it to Washington and trust the politicians to use it for debt reduction.

Yes, I am sure that is exactly what they will do, all those liberals who say that they are upset that people could get back a little bit of what they have earned, a little bit of what belongs to them.

Why is it that all those middle-class families whom the Democrats call rich will feel quite qualified to spend it right, as the President so famously said? The choice is send the budget surplus to Washington or give it back to the people who labored long and hard to earn it in the first place. That is our choice.

Washington versus the people. It is no surprise which side the majority of Democrats are on.

DEFEAT THE IRRESPONSIBLE TAX $$\operatorname{CUT}$$

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

Mr. SHERMAN. Mr. Speaker, those who forget history are doomed to repeat it. I was in private practice as a CPA back in 1981 when this Congress passed the irresponsible ERTA tax bill. The result was high inflation, unemployment, high interest rates, and now we are about to do it all over again. This tax bill is ERTA on steroids.

A few moderate Republicans could vote against this bill and stop it. Let me bring to them a few facts. One-third of the tax relief in this bill goes to the 90 percent of Americans who are middle class or of modest means. The next one-third goes to the next 9 percent toward the top. And one-third of the benefits goes to the top 1 percent of the income earners.

This is not just an \$800 billion tax cut for ten years. In the second 10 years, it is over \$3 trillion. So as the baby boomers retire, as Social Security is at risk, this bill is at its most irresponsible

I urge the defeat of this irresponsible tax cut.

GIVE HARD-WORKING AMERICANS THEIR MONEY BACK

(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, is it not ironic that the party who, for 40 years, ran up the national debt to the tune of \$5.4 trillion is now hiding behind the national debt and wanting to reduce it as an excuse not to vote for tax reduction for working America?

Is it not ironic that the party who only wanted to preserve 62 percent of the Social Security surplus is now saying that Republicans who wanted to preserve 100 percent of Social Security, now they are saying, no, we cannot vote for a tax cut?

Is it not typical that the party whose President's budget cut Medicare \$9 billion now is pretending to be the protector of Medicare?

The fact is they want to repeat their performance of 1993 when they passed the largest tax increase in the history of America. They want to grow government

Let us just think about it this way: if one went into Wal-Mart and one bought a pair of flip-flops for \$2.50, gave the cashier \$5, one deserve one's change, right? But if it is a Democrat cashier, they are going to keep the money, and they are going to spend it on their friends.

Give working America their money back, and quit holding it and paying it out to your Washington bureaucrat buddies

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. Burr of North Carolina). The Chair would remind Members that the wearing of badges or buttons is forbidden on the House floor during debate.

TAX BILL

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

Mr. NEAL of Massachusetts. Mr. Speaker, a Member of the Republican Party yesterday called the vote on the tax bill today a defining moment; and, by goodness, was he right.

The position of the majority party can be best summarized in a paraphrase of the old, "Extremism in the pursuit of a tax cut is no vice." That is the position they are taking today as a party.

The tax bill they are proposing is the largest since 1981 when supply-side economics gave us an additional \$3 trillion in debt. Both bills are based on economic assumptions which are notoriously chancy, and on budget projections that are just plain wrong.

Democrats want a modest tax cut that the Nation can afford. We want to reserve the surplus until the issues of Social Security and Medicare, I repeat, Social Security and Medicare are dealt with, and until how we see this budget process in the end goes. We do not want to go back to an era of deep deficit spending, which is exactly where the Republican Party will take us today.

Democrats cannot and will not vote for this bill, but it is only moderate elements within Republican Party today who can save us from it. We hope they will.