

Etheridge  
Evans  
Everett  
Ewing  
Farr  
Filner  
Fletcher  
Foley  
Forbes  
Ford  
Fossella  
Fowler  
Frank (MA)  
Franks (NJ)  
Frelinghuysen  
Frost  
Gallegly  
Ganske  
Gejdenson  
Gephardt  
Gibbons  
Gilchrest  
Gillmor  
Gilman  
Goode  
Goodlatte  
Gordon  
Goss  
Graham  
Granger  
Green (TX)  
Green (WI)  
Greenwood  
Gutierrez  
Gutknecht  
Hall (OH)  
Hall (TX)  
Hansen  
Hastings (FL)  
Hastings (WA)  
Hayes  
Hayworth  
Hefley  
Hill (IN)  
Hill (MT)  
Hilleary  
Hilliard  
Hinchey  
Hobson  
Hoeffel  
Hoekstra  
Holden  
Holt  
Hooley  
Horn  
Hostettler  
Houghton  
Hoyer  
Hulshof  
Hunter  
Hyde  
Inslee  
Isakson  
Istook  
Jackson (IL)  
Jackson-Lee  
(TX)  
Jenkins  
John  
Johnson (CT)  
Johnson, E. B.  
Jones (NC)  
Jones (OH)  
Kanjorski  
Kaptur  
Kasich  
Kelly  
Kennedy  
Kildee  
Kilpatrick  
Kind (WI)  
King (NY)  
Kingston  
Klecza  
Klink  
Knollenberg  
Kolbe  
Kucinich  
Kuykendall  
LaFalce  
LaHood  
Lampson  
Lantos

Larson  
Latham  
LaTourette  
Lazio  
Leach  
Lee  
Levin  
Lewis (CA)  
Lewis (GA)  
Lewis (KY)  
Linder  
LoBiondo  
Lofgren  
Lowey  
Lucas (KY)  
Lucas (OK)  
Luther  
Maloney (CT)  
Maloney (NY)  
Manzullo  
Markey  
Martinez  
Mascara  
Matsui  
McCarthy (MO)  
McCarthy (NY)  
McCollum  
McDermott  
McGovern  
McHugh  
McInnis  
McIntyre  
McKeon  
McKinney  
Meehan  
Meek (FL)  
Meeks (NY)  
Menendez  
Metcalf  
Mica  
Miller (FL)  
Miller, Gary  
Miller, George  
Minge  
Mink  
Moore  
Moran (KS)  
Moran (VA)  
Morella  
Murtha  
Napolitano  
Neal  
Nethercutt  
Ney  
Northup  
Norwood  
Nussle  
Oberstar  
Obey  
Olver  
Ortiz  
Ose  
Owens  
Oxley  
Packard  
Pallone  
Pascrell  
Pastor  
Payne  
Pease  
Pelosi  
Peterson (MN)  
Peterson (PA)  
Phelps  
Pickering  
Pickett  
Pitts  
Pombo  
Pomeroy  
Porter  
Portman  
Price (NC)  
Pryce (OH)  
Quinn  
Radanovich  
Rahall  
Ramstad  
Rangel  
Regula  
Reyes  
Reynolds  
Riley  
Rivers

## NAYS—16

Archer  
Chenoweth-Hage  
Coble  
Doolittle

Duncan  
Herger  
Hutchinson  
Johnson, Sam

Rodriguez  
Roemer  
Rogan  
Rohrabacher  
Rothman  
Roukema  
Roybal-Allard  
Royce  
Ryun (KS)  
Sabon  
Sanchez  
Sanders  
Sandlin  
Sawyer  
Saxton  
Schakowsky  
Scott  
Sessions  
Shadegg  
Shaw  
Shays  
Sherman  
Sherwood  
Shimkus  
Shows  
Shuster  
Simpson  
Sisisky  
Skeen  
Skeltton  
Slaughter  
Smith (MI)  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Snyder  
Souder  
Spence  
Spratt  
Stabenow  
Stark  
Stearns  
Stenholm  
Strickland  
Stump  
Sweeney  
Talent  
Tancredo  
Tanner  
Tauzin  
Taylor (MS)  
Terry  
Thompson (CA)  
Thompson (MS)  
Thornberry  
Thune  
Thurman  
Tiahrt  
Tierney  
Towns  
Traficant  
Turner  
Udall (CO)  
Udall (NM)  
Upton  
Velazquez  
Visclosky  
Vitter  
Walden  
Walsh  
Wamp  
Waters  
Watkins  
Watt (NC)  
Watts (OK)  
Waxman  
Weiner  
Weldon (FL)  
Weldon (PA)  
Weller  
Wexler  
Weygand  
Whitfield  
Wicker  
Wilson  
Wise  
Wolf  
Woolsey  
Wu  
Wynn  
Young (FL)

Paul  
Ryan (WI)

Sanford  
Schaffer  
  
Ackerman  
Barr  
Brown (OH)  
Capps  
Clayton  
Coburn  
Cubin  
Danner  
Deal  
DeFazio  
DeMint  
Dooley  
Fattah  
Gekas

Sensenbrenner  
Sununu  
  
Gonzalez  
Goodling  
Hinojosa  
Jefferson  
Largent  
Lipinski  
McCrery  
McIntosh  
McNulty  
Millender-  
McDonald  
Moakley  
Mollohan  
Myrick

## NOT VOTING—40

Thomas  
Toomey  
  
Nadler  
Petri  
Rogers  
Ros-Lehtinen  
Rush  
Salmon  
Scarborough  
Serrano  
Stupak  
Tauscher  
Taylor (NC)  
Vento  
Young (AK)

Engel  
English  
Eshoo  
Etheridge  
Evans  
Everett  
Ewing  
Farr  
Filner  
Fletcher  
Foley  
Forbes  
Ford  
Fossella  
Fowler  
Frank (MA)  
Franks (NJ)  
Frelinghuysen  
Frost  
Gallegly  
Ganske  
Gejdenson  
Gephardt  
Gibbons  
Gilchrest  
Gillmor  
Gilman  
Goode  
Goodlatte  
Gordon  
Goss  
Graham  
Granger  
Green (TX)  
Green (WI)  
Greenwood  
Gutierrez  
Gutknecht  
Hall (OH)  
Hall (TX)  
Hansen  
Hastings (FL)  
Hastings (WA)  
Hayes  
Hayworth  
Hefley  
Herger  
Hill (IN)  
Hill (MT)  
Hilleary  
Hilliard  
Hinchey  
Hobson  
Hoeffel  
Hoekstra  
Holden  
Holt  
Hooley  
Horn  
Hostettler  
Houghton  
Hoyer  
Hulshof  
Hunter  
Hutchinson  
Hyde  
Inslee  
Isakson  
Istook  
Jackson (IL)  
Jackson-Lee  
(TX)  
Jenkins  
John  
Johnson (CT)  
Johnson, E. B.  
Jones (NC)  
Jones (OH)  
Kanjorski  
Kaptur  
Kasich  
Kelly  
Kennedy  
Kildee  
Kilpatrick  
Kind (WI)  
King (NY)  
Kingston  
Klecza  
Klink  
Knollenberg  
Kolbe  
Kucinich  
Kuykendall

LaFalce  
LaHood  
Lampson  
Lantos  
Larson  
Latham  
LaTourette  
Lazio  
Leach  
Rothman  
Lee  
Levin  
Lewis (CA)  
Lewis (GA)  
Lewis (KY)  
Linder  
LoBiondo  
Lofgren  
Lowey  
Lucas (KY)  
Lucas (OK)  
Luther  
Maloney (CT)  
Maloney (NY)  
Manzullo  
Markey  
Martinez  
Mascara  
Matsui  
McCarthy (MO)  
McCarthy (NY)  
McCollum  
McDermott  
McGovern  
McHugh  
McInnis  
McIntyre  
McKeon  
McKinney  
Meehan  
Meek (FL)  
Meeks (NY)  
Menendez  
Metcalf  
Mica  
Miller (FL)  
Miller, Gary  
Miller, George  
Minge  
Mink  
Moore  
Moran (KS)  
Moran (VA)  
Morella  
Murtha  
Napolitano  
Neal  
Nethercutt  
Ney  
Northup  
Norwood  
Nussle  
Oberstar  
Obey  
Olver  
Ortiz  
Ose  
Owens  
Oxley  
Packard  
Pallone  
Pascrell  
Pastor  
Paul  
Payne  
Pease  
Pelosi  
Peterson (MN)  
Peterson (PA)  
Petri  
Phelps  
Pickering  
Pickett  
Pitts  
Pombo  
Pomeroy  
Porter  
Portman  
Price (NC)  
Pryce (OH)  
Quinn  
Radanovich  
Rahall  
Ramstad  
Rangel  
Regula

Reyes  
Reynolds  
Riley  
Rivers  
Rodriguez  
Roemer  
Rogan  
Rohrabacher  
Rothman  
Roukema  
Roybal-Allard  
Royce  
Ryan (WI)  
Ryun (KS)  
Sabon  
Sanchez  
Sanders  
Sandlin  
Sanford  
Sawyer  
Saxton  
Schaffer  
Schakowsky  
Sensenbrenner  
Sessions  
Shadegg  
Shaw  
Shays  
Sherman  
Sherwood  
Shimkus  
Shows  
Shuster  
Simpson  
Sisisky  
Skeen  
Skeltton  
Slaughter  
Smith (MI)  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Snyder  
Souder  
Spratt  
Stabenow  
Stark  
Stearns  
Stenholm  
Strickland  
Stump  
Sununu  
Sweeney  
Talent  
Tancredo  
Tanner  
Tauzin  
Taylor (MS)  
Terry  
Thomas  
Thompson (CA)  
Thompson (MS)  
Thornberry  
Thune  
Thurman  
Tiahrt  
Tierney  
Toomey  
Towns  
Traficant  
Turner  
Udall (CO)  
Udall (NM)  
Upton  
Velazquez  
Visclosky  
Vitter  
Walden  
Walsh  
Wamp  
Waters  
Watkins  
Watt (NC)  
Watts (OK)  
Waxman  
Weiner  
Weldon (FL)  
Weldon (PA)  
Weller  
Wexler  
Weygand  
Whitfield  
Wilson

## □ 1837

So (two-thirds having voted in favor thereof) the rules were suspended and the Senate bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Ms. MILLENDER-MCDONALD. Mr. Speaker, I was not present today due to illness, therefore missing votes on H.R. 1451 and S. 632. Had I been present I would have voted "yea" on these rollcall votes.

# EXPRESSING SORROW OF THE HOUSE AT THE DEATH OF THE HONORABLE CARL B. ALBERT, FORMER MEMBER OF CONGRESS FROM THE STATE OF OKLAHOMA

The SPEAKER pro tempore (Mr. SIMPSON). The pending business is the question of agreeing to the resolution, House Resolution 418, on which the yeas and nays are ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on the resolution.

The vote was taken by electronic device, and there were—yeas 390, nays 0, not voting 44, as follows:

[Roll No. 10]

## YEAS—390

Abercrombie  
Aderholt  
Allen  
Andrews  
Archer  
Armey  
Baca  
Bachus  
Baird  
Baker  
Baldacci  
Baldwin  
Ballenger  
Barcia  
Barrett (NE)  
Barrett (WI)  
Bartlett  
Barton  
Bass  
Bateman  
Becerra  
Bentsen  
Bereuter  
Berkley  
Berman  
Berry  
Biggert  
Bilbray  
Bilirakis  
Bishop  
Blagojevich  
Bliley  
Blumenauer  
Blunt  
  
Boehrlert  
Boehner  
Bonilla  
Bonior  
Bono  
Borski  
Boswell  
Boucher  
Boyd  
Brady (PA)  
Brady (TX)  
Brown (FL)  
Bryant  
Burr  
Burton  
Buyer  
Callahan  
Calvert  
Camp  
Campbell  
Canady  
Cannon  
Capuano  
Cardin  
Carson  
Castle  
Chabot  
Chambliss  
Chenoweth-Hage  
Clay  
Clement  
Clyburn  
Coble  
Collins  
  
Combest  
Condit  
Cook  
Cooksey  
Costello  
Cox  
Coyne  
Cramer  
Crane  
Crowley  
Cummings  
Cunningham  
Davis (FL)  
Davis (IL)  
Davis (VA)  
DeGette  
Delahunt  
DeLauro  
DeLay  
Deutsch  
Diaz-Balart  
Dickey  
Dicks  
Dingell  
Dixon  
Doolittle  
Doyle  
Dreier  
Duncan  
Dunn  
Edwards  
Ehlers  
Ehrlich  
Emerson

Wise	Woolsey	Wynn
Wolf	Wu	Young (FL)

## NOT VOTING—44

Ackerman	Gekas	Nadler
Barr	Gonzalez	Rogers
Brown (OH)	Goodling	Ros-Lehtinen
Capps	Hinojosa	Rush
Clayton	Jefferson	Salmon
Coburn	Largent	Scarborough
Conyers	Lipinski	Scott
Cubin	McCrery	Serrano
Danner	McIntosh	Spence
Deal	McNulty	Stupak
DeFazio	Millender-	Tauscher
DeMint	McDonald	Taylor (NC)
Doggett	Moakley	Vento
Dooley	Mollohan	Wicker
Fattah	Myrick	Young (AK)

□ 1846

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

## PERSONAL EXPLANATION

Mrs. CUBIN. Mr. Speaker, on February 8, 2000, I was unavoidably detained and missed rollcall vote numbers 8, 9, and 10. Had I been present, I would have voted "yes" on H.R. 1451, the Abraham Lincoln Bicentennial Commission Act; "yes" on S. 632, the Poison Control Center Enhancement and Awareness Act; and "yes" on H. Res. 418, honoring former Speaker Carl Albert.

□ 1845

## JOURNAL

The SPEAKER pro tempore (Mr. SIMPSON). Pursuant to clause 8 of rule XX, the pending business is the question de novo of agreeing to the Speaker's approval of the Journal of the last day's proceedings.

The question is on the Speaker's approval of the Journal.

Pursuant to clause 1, rule I, the Journal stands approved.

## PERSONAL EXPLANATION

Mr. CAMPBELL. Mr. Speaker, had I been able to attend the session of Congress last week, had I been present, I would have voted present on the quorum call; yes on House Concurrent Resolution 244; yes on H.R. 2130; yes on H.R. 764; yes on H.R. 1838; no on H.R. 2990, and yes on H.R. 2005.

## SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

## THE INSTALLMENT TAX CORRECTION ACT OF 2000

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New York (Mr. SWEENEY) is recognized for 5 minutes.

Mr. SWEENEY. Mr. Speaker, I would like to take this opportunity to thank

my colleagues, the gentleman from California (Mr. HERGER) and the gentleman from Tennessee (Mr. TANNER), for joining me today as we introduce the very important piece of legislation, the Installment Tax Correction Act of 2000.

This is indeed important legislation, as I said, introduced earlier, which is intended to correct an egregious error committed as part of the tax reconciliation legislation passed last year.

This matter affects hundreds of thousands of small business owners throughout America, and makes it a high priority for this coming congressional legislative session. That is evidenced by the fact, Mr. Speaker, that over 70 of our colleagues have already joined as cosponsors in this legislation.

This legislation is intended to restore an important tax tool for small businesses, to allow small business owners to be able to transfer their businesses more correctly and equitably. Under the accrual method of accounting, owners of small businesses utilize installment payments to spread the capital gains tax burden of selling their business over a number of years, and are common for situations where the sellers continue to stay involved in the business.

In many instances, the current Section 536 adversely affects the sale of closely-held businesses. With many business sales, bank financing is either unavailable or not cost-effective, so often the seller will act as a bank for a portion of the total sales price and carry the note, receiving installment payments over a number of years.

Under Section 536, this is still possible, but the IRS requires the capital gains they realize on the sale to be reported in 1 year, rather than over the life of the note. Sadly, sales of businesses across the country have already been disrupted. Without the use of installment arrangements, small business owners who seek to sell or transfer their businesses have had to decrease their asking price. In many cases, the tax bill exceeds the first year's payment, and as a result, sellers cannot afford to pay, and often find themselves abandoning their sales entirely.

Mr. Speaker, many owners rely on the sale of their business to finance their retirement. Without the installment sales option, they have to postpone their retirement dreams. In fact, I know this firsthand. Immediately after we recessed last session of Congress, I received a number of calls from constituents complaining of this very effect.

Mr. Speaker, the loss of installment sales is not only detrimental to hundreds of thousands of small businesses in the country, or the tens of thousands of small businesses upon which my district is built, but it in fact has affected the real ability for those folks to transfer their businesses and move on with commerce.

In fact, Mr. Speaker, 90 percent of all businesses in my district are small

businesses, including Mr. and Mrs. Long of Salt Point, New York, who currently feel the onerous effect of this provision.

Several months ago, Dorothy and George Long arranged for the sale of their resort, located in beautiful Lake George, New York. Unfortunately, they are now suffering the consequences of this provision in a real and immediate way.

Mr. and Mrs. Long were relying on this sale to finance their retirement, and are now faced with one of three options: one, they take a loan out in order to pay for the capital gains tax; or two, they break their contract and face a lawsuit; or three, they suffer the consequences of nonpayment of taxes. Talk about being put in between a rock and a hard place.

What my colleagues and I are proposing is a 556 fix. It is essential that we work together to stop the damage to our local economies, its effect on the hardworking people throughout America.

Mr. Speaker, I want to thank my colleagues here today for taking the first step with me towards fixing this inequity. I ask now that we move expeditiously so that the further damage that we have already caused on the small working businesspeople throughout America is mitigated.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana (Mr. BURTON) is recognized for 5 minutes.

(Mr. BURTON of Indiana addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Ms. ROS-LEHTINEN) is recognized for 5 minutes.

(Ms. ROS-LEHTINEN addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. HERGER) is recognized for 5 minutes.

(Mr. HERGER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia (Mr. COLLINS) is recognized for 5 minutes.

(Mr. COLLINS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

## ALLOWING WHALE-HUNTING BY MAKAH INDIAN TRIBE WILL PROMOTE COMMERCIAL WHALING WORLDWIDE

The SPEAKER pro tempore (Mrs. CHENOWETH-HAGE). Under a previous