

Gilchrest Linder Salmon Barrett (NE) Evans Lewis (CA) Roukema Smith (NJ) Toomey
 Gillmor Lipinski Sanford Barrett (WI) Farr Lewis (GA) Roybal-Allard Smith (TX) Trafficant
 Gilman LoBiondo Saxton Bartlett Fattah Lewis (KY) Royce Smith (WA) Turner
 Goode Lucas (KY) Scarborough Barton Filner Snyder Udall (CO)
 Goodlatte Lucas (OK) Schaffer Bass Fletcher Ryan (WI) Souder Udall (NM)
 Goodling Manzullo Sensenbrenner Becerra Foley Ryun (KS) Spence Upton
 Gordon Martinez Sessions Bentsen Forbes Lofgren Sabo Spratt Velazquez
 Goss McCrery Shadegg Bereuter Ford Lowey Salmon Stabenow Visclosky
 Graham McHugh Shaw Berkley Fossella Lucas (KY) Sanchez Stark Vitter
 Granger McInnis Shays Berman Fowler Lucas (OK) Sanders Stearns Walden
 Green (WI) McIntyre Sherwood Berry Franks (NJ) Luther Stenholm Walsh
 Greenwood McKeon Shimkus Biggert Frelinghuysen Maloney (CT) Sawyer Strickland Wamp
 Gutknecht Metcalf Shows Bilbray Frost Maloney (NY) Saxton Stump Watkins
 Hall (OH) Mica Shuster Bilirakis Gallegly Markye McCarthy (MO) Scarborough Stupak Watt (NC)
 Hall (TX) Miller (FL) Simpson Bishop Ganske McCarthy (NY) Schaffer Sununu Watts (OK)
 Hansen Miller, Gary Skeen Blagojevich Gekas Martinez Sweeney Waxman
 Hastings (WA) Mollohan Skelton Bileyle Gephardt Matsui Talent Weiner
 Hayes Moran (KS) Smith (MI) Blumenauer Blunt Gibbons McCarthy (MO) Tancredo Weldon (FL)
 Hayworth Moran (VA) Smith (NJ) Blunt McCarthy (NY) Sessions Tanner Weldon (PA)
 Hefley Morella Smith (TX) Boehlert Gilchrest McCrery Shaw Tauscher Weller
 Herger Myrick Souder Gilman McDermott Shays Tauzin Wexler
 Hill (MT) Nethercutt Boehner Gilman McGovern Sherman Taylor (MS) Weygand
 Hilleary Ney Spratt Gonzalez Goode McHugh Sherwood Taylor (NC) Whitfield
 Hobson Northup Stearns Skelton Shimkus Terry Thomas Wicker
 Hoekstra Norwood Stenholm Shows Thomas Wilson
 Holden Nussle Stump Borski Goodling McIntyre Shuster Thompson (CA) Wise
 Horn Ose Sununu Boswell Goss McKee McKeon Simpson Thompson (MS) Wolf
 Hostettler Oxley Sweeney Boyd Granger Meehan Meek (FL) Meeks (NY) Thornberry Woolsey
 Houghton Packard Talent Brady (PA) Green (TX) Meek (FL) Menendez Metcalf Thune Wu
 Hulshof Paul Tancredo Brady (TX) Green (WI) Meeks (NY) Metcalf Thurman Wynn
 Hunter Tanner Peterson (MN) Brown (FL) Gutierrez Gutknecht Hall (OH) Mica Ackerman Gejdenson Paul
 Hutchinson Peterson (PA) Taylor (MS) Bryant Burr Burton Buyer Hansen McDonald Bateman Graham Paul
 Hyde Isakson Petri Phelps Terry Thomas Thune Tiaht Weldon (PA) Payne
 Istook Pickering Thomas Thune Tiaht Weldon (PA) Sanford
 Jenkins Pitts Thornberry Thune Tiaht Weldon (PA) Scott
 John Portman Toomey Trafficant Pryce (OH) Quinn Upton Vitter Walden Walsh Watkins Watts (OK) Shadegg
 Johnson (CT) Pombo Porter Portman Quinn Upton Vitter Walden Walsh Watkins Watts (OK) Waters
 Johnson, Sam Pryce (OH) Toomey Trafficant Pryce (OH) Quinn Upton Vitter Walden Walsh Watkins Watts (OK) Waters
 Jones (NC) Kaptur Kasich Kelly Radanovich Rahall Ramstad Regula Reynolds Riley Roemer Rogan Rogers Rohrabacher Ros-Lehtinen Roukema Royce Ryan (WI) Ryun (KS) Young (FL)

NOT VOTING—10

Engel McCollum Vento
 Everett McIntosh Young (AK)
 Jefferson Owens
 Jones (OH) Towns

□ 1355

Mr. SPRATT and Mr. COOKSEY changed their vote from “aye” to “no.”
 Mrs. CAPPS changed her vote from “no” to “aye.”

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore (Mr. PEASE). The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. CARDIN. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The vote was taken by electronic device, and there were—yeas 405, nays 18, not voting 11, as follows:

[Roll No. 457]

YEAS—405

Abercrombie Arney Baldacci
 Aderholt Baca Baldwin
 Allen Bachus Ballenger
 Andrews Baird Barcia
 Archer Baker Barr

Barrett (NE) Barrett (WI) Evans
 Barrett (WI) Bartlett Fattah
 Barton Filner
 Bass Fletcher
 Becerra Foley
 Bentsen Forbes
 Bereuter Ford
 Berkley Fossella
 Berman Fowler
 Berry Franks (NJ)
 Biggert Frelinghuysen
 Bilbray Frost
 Bilirakis Gallegly
 Bishop Ganske
 Blagojevich Gekas
 Bileyle Gephardt
 Blumenauer Blunt
 Blunt Gibbons
 Boehlert Gilchrest
 Boehner Gilman
 Bonilla Gonzalez
 Bonior Goode
 Bono Goodlatte
 Borski Goodling
 Boswell Gordon
 Boucher Goss
 Boyd Granger
 Brady (PA) Green (TX)
 Brady (TX) Green (WI)
 Brown (FL) Greenwood
 Brown (OH) Gutierrez
 Bryant Gutknecht
 Burr Hall (OH)
 Burton Hall (TX)
 Buyer Hansen
 Callahan Hastings (FL)
 Calvert Hastings (WA)
 Camp Hayes
 Campbell Hayworth
 Canady Hefley
 Capps Herger
 Capuano Hill (IN)
 Cardin Hill (MT)
 Carson Hilliary
 Castle Hinchey
 Chabot Hinojosa
 Chambliss Hobson
 Clay Hobson
 Clayton Hoeffel
 Clement Hoekstra
 Clyburn Holden
 Coble Holt
 Collins Hooley
 Combest Horn
 Condit Houghton
 Conyers Hoyer
 Cook Hulshof
 Cooksey Hunter
 Costello Hutchinson
 Cox Hyde
 Coyne Inslee
 Cramer Isakson
 Crane Istook
 Crowley Jackson-Lee
 Cubin (TX)
 Cummings Jenkins
 Cunningham John
 Danner Johnson (CT)
 Davis (FL) Johnson, E. B.
 Davis (IL) Johnson, Sam
 Davis (VA) Kanjorski
 Deal Kaptur
 DeFazio Kasich
 DeGette Kelly
 Delahunt Kennedy
 DeLauro Kildee
 DeLay Kilpatrick
 DeMint Kind (WI)
 Deutsch King (NY)
 Diaz-Balart Kingston
 Dickey Kleczka
 Dicks Klink
 Dingell Knollenberg
 Dixon Kolbe
 Doggett Kucinich
 Dooley Kuykendall
 Doollittle LaFalce
 Doyle LaHood
 Dreier Lampson
 Duncan Lantos
 Dunn Largent
 Edwards Larson
 Ehlers Latham
 Ehrlich LaTourette
 Emerson Lazio
 English Leach
 Eshoo Lee
 Etheridge Levin

Lewis (CA) Lewis (GA) Roukema Smith (NJ)
 Lewis (GA) Roybal-Allard Smith (TX)
 Lewis (KY) Royce Smith (WA)
 Linder Rush Snyder
 Lipinski Ryan (WI) Souder
 LoBiondo Ryun (KS) Spence
 Lofgren Sabo Spratt
 Lowey Salmon Stabenow
 Lucas (KY) Sanchez Stark
 Lucas (OK) Sanders Stearns
 Luther Stenholm
 Maloney (CT) Sawyer Strickland
 Maloney (NY) Saxton Stump
 Markye Scarborough Stupak
 Martinez Schaffer Sununu
 Mascara Schakowsky Sweeney
 Matsui Sensenbrenner Talent
 McCarthy (MO) Tancredo
 McCarthy (NY) Sessions Tanner
 McCrery Shaw Tauscher
 McDermott Shays Tauzin
 McGovern Sherman Taylor (MS)
 McHugh Sherwood Taylor (NC)
 McInnis Shimkus Terry
 McIntyre Shows Thomas
 McKee Goodling McIntyre Shuster
 McKeon Simpson Thompson (CA)
 McKinney Thompson (MS)
 McNulty Sisisky Thornberry
 Meehan Thune
 Meek (FL) Thurman
 Meeks (NY) Tiaht
 Menendez Smith (MI) Tierney

NAYS—18

Mica Ackerman Gejdenson Paul
 Millender- Bateman Graham Payne
 McDonald Cannon Hostettler Sanford
 Miller (FL) Jackson (IL) Scott
 Miller, Gary Jones (NC) Shadegg
 Miller, George Coburn Manzullo Waters
 Minge Frank (MA)

NOT VOTING—11

Engel Jones (OH) Towns
 Everett McCollum Vento
 Ewing McIntosh Young (AK)
 Jefferson Owens

□ 1412

So the bill was passed.
 The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. OWENS. Mr. Speaker, today, I was unavoidably absent on a matter of critical importance and missed the following vote:

H.R. 4115 (rollcall No. 454), to authorize appropriations for the United States Holocaust Memorial Museum and for other purposes, introduced by the gentleman from Utah, Mr. CANNON, I would have voted “yea.”

On the amendment to H.R. 4678 (rollcall 455), introduced by the gentleman from Virginia, Mr. SCOTT, I would have voted “aye.”

On the motion to recommit H.R. 4678 with instructions (rollcall 456), introduced by the gentleman from Virginia, Mr. SCOTT, I would have voted “aye.”

On passage of H.R. 4678 (rollcall 457), to provide more child support money to families leaving welfare, to simplify the rules governing assignment and distribution of child support collected by States on behalf of children, to improve the collection of child support, to promote marriage, and for other purposes, introduced by the gentlelady from Connecticut, Mrs. JOHNSON, I would have voted “yea.”

GENERAL LEAVE

Mrs. JOHNSON of Connecticut. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 4678.

The SPEAKER pro tempore (Mr. PEASE). Is there objection to the request of the gentlewoman from Connecticut?

There was no objection.

DEATH TAX ELIMINATION ACT OF 2000—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

The SPEAKER pro tempore. The unfinished business is the further consideration of the veto message of the President of the United States on the bill (H.R. 8) to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period.

The question is, Will the House, on reconsideration, pass the bill, the objections of the President to the contrary notwithstanding?

(For veto message, see proceedings of the House of September 6, 2000, at page H7240.)

The SPEAKER pro tempore. The gentlewoman from Washington (Ms. DUNN) is recognized for 1 hour.

Ms. DUNN. Mr. Speaker, for purposes of debate only I yield 30 minutes to the gentleman from New York (Mr. RANGEL).

Mr. Speaker, I yield 2 minutes to the gentleman from the great State of California (Mr. HERGER).

Mr. HERGER. Mr. Speaker, Americans are being taxed at the highest rate since World War II. The worst example of this is the death tax, a provision that punishes Americans trying to leave a family farm or small business to their loved ones. Instead of being left a legacy built on hard work and dedication, grieving families are subjected to taxes so high, many are forced to sell their inheritance just to pay the IRS.

□ 1415

That is completely unfair. In my northern California district, some of the leading employers are family farms and small businesses. These hard-working Americans deserve tax fairness and the opportunity to pursue the American dream without being punished by the IRS. Let us do the right thing by voting to override the President's veto of the death tax.

Mr. RANGEL. Mr. Speaker, I yield myself 3 minutes.

Mr. Speaker, we are about to embark on the closing of this session and the question is whether we can get something done in a bipartisan way or whether or not we are going to move forward and have tax policy by looking for vetoes and by press conferences.

Clearly, everybody knows if my colleagues had any concern at all about small businesses and farmers being protected by estate taxes, then my colleagues would have joined with Democrats and petitioned the President to sign a bill so that we can give them instant relief, I mean relief now, not like this 10-year plan that my colleagues have that is going to bust the bank.

There is still time for us to work together on this and other matters. If, on the other hand, Republicans would rather have sound bites rather than sound tax policy and attempts to just make it an issue that the President has vetoed this, then we will not have an opportunity to come together and agree on a compromise so that we can both go home and tell the small business people and the farmers that we have protected them against inheritance tax.

So what I am suggesting to my colleagues, we can have our differences, but let us try to set a tone this evening that as we conclude this session that we will be in a better position to compromise and to get something signed into law. It is ridiculous to assume that every time we have an agreement that we are going to kick it up a notch and take away from the surpluses such an extent that we cannot give targeted tax cuts, that we cannot give prescription drug benefits to our aging, that we cannot give some assistance to our working families.

Mr. Speaker, this is the first volume to see how we are going to carry ourselves as we conclude this session, and I do hope that, even though we may disagree, that we do not have to be disagreeable.

Mr. Speaker, I reserve the balance of my time.

Mr. STARK. Mr. Speaker, I rise today in vehement opposition to the GOP's attempt to override the President's veto of the repeal on estate taxes. President Clinton and my Democratic colleagues were right the first time on the estate tax and nothing has changed. This bill gives the wealthiest 5 percent of all Americans a \$105 billion tax break. This is just one more fiscally irresponsible bill to consume the non-Social Security budget surplus revenues before we address the needs of working families.

If Congress overrides the veto of H.R. 8, we will be well on our way to giving \$649 billion over 10 years in tax breaks for the wealthy. None of these tax bills will help working families. But passing a feasible and affordable Medicare prescription drug benefit will help all working families—not just wealthy families. Governor Bush, and my Republican colleagues, prefer to spend more money on the dead through the estate tax repeal, than on those who are living and need a worthwhile prescription drug benefit. Governor Bush proposes a prescription drug benefit that would force seniors to pay high out-of-pocket-expenses that lacks the guarantee of comprehensive coverage. Seniors need a solid prescription drug plan that offers them guarantees and predictability. They don't need a repeal in the estate tax. The GOP needs to reassess its priorities.

Offering a Medicare early buy-in plan to those who retire early but need health coverage will also help America's working families. The men and women in my district don't sit on estates worth \$20 million. They are forced to work until they are physically unable. When that time comes for those working men and women, I want to give them something back. I don't want to have to tell them that the 106th Congress spent their Medicare prescrip-

tion drug benefit, or early buy-in health insurance on a tax break for Bill Gates.

All of the benefits from estate tax repeal will go to taxpayers in the top 5 percent income group. Those taxpayers earn at least \$130,000 per year. Ninety percent of the tax cut benefits will go to those in the top 1 percent income group—those earning \$319,000 per year. The GOP is attempting to mislead U.S. taxpayers through scare tactics. They have been throwing anecdotal "evidence" that family-owned businesses and farms face bankruptcy due to the evil estate tax. This is simply not true. For every dollar of farm estate tax cuts from H.R. 8, 99 dollars will go to other kinds of estates. For every dollar of small or family business estate tax cut benefits, 95 dollars or more will go to other estates. These other estates comprise the very wealthiest of all estates in the U.S.—those estates worth more than \$20 million.

The estate tax repeal—and the numerous other tax measures passed by the House—should be scrutinized with a measure of fairness. It hardly seems fair to come to the floor of the House week after week to provide hand over fist full of tax break dollars to the wealthiest U.S. taxpayers, when we haven't even addressed Medicare's solvency. In FY 2000, the federal estate tax, if left unchanged, is expected to raise \$27 billion. That's more than double the total amount of federal income taxes paid by the bottom half of all taxpayers. Some leading estate tax repeal advocates, such as Steve Forbes and Dick Armey would suggest that we triple taxes on the bottom half of all taxpayers—with their flat tax proposals—to make up the lost revenue from the estate tax repeal.

Our children will be hurt by the estate tax repeal. This bill costs over \$105 billion over 10 years and \$50 billion every year after 2011. We could rebuild or repair every one of our schools for a little over \$105 billion. We could also provide health insurance to 7.7 million of the 11 million children currently without health insurance for \$105 billion. We could also enroll an additional 836,000 children in Head Start with the \$105 billion Republicans want to spend on the wealthiest 2 percent of Americans.

Before any Member of the House votes to override this bill, I want you to consider the opportunities lost. This bill isn't about helping out family-owned businesses and small farms. It's about helping the wealthiest taxpayers in America and denying seniors a solid prescription drug benefit. I urge my colleagues to sustain the President's veto and vote no on this bill.

Ms. DUNN. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I appreciate the comments of the gentleman from New York (Mr. RANGEL), but the fact is that his proposal does not repeal the death tax.

Mr. Speaker, I rise today in strong support of this veto override and our bipartisan effort to eliminate the death tax. In his veto message, President Clinton made several arguments defending the taxation of death, and he proposed targeted tax credits for small businesses and family farms.