

Let me repeat that. At worst, it can be a death blow that ruins what could otherwise have been the future of yet another generation. This is a 24-year-old young man talking about trying to preserve the future of another generation and talking about what the death tax does to threaten that next generation.

□ 2030

He is 24 years old and he is already thinking about the next generation. This letter is not a plea for help.

"I just want you to know that although I am not a victim of this tax, I appreciate the fight against it. I firmly believe that Congress and the government at large need to recognize that America's future is and will always be firmly rooted in the success of small business. Many of these businesses are family-owned and need the next generation to be able to continue them into the future.

"I spent a few years working for a small family-owned business. Not just myself but several workers depended on the income they derived from working for this small family business operation. I fear for those workers when the tax man comes knocking. This tax has claws that rip at many people, and many more people than the immediate family of the deceased. It also has a huge impact on the employees of the family business.

"I hope your constituents recognize this and they will continue to work to get rid of this tax."

Now, remember, what this letter focuses on is not his particular situation, but what it does to the employees of a small business who may not themselves inherit the business but who depend on that farm of another family or depend on that business of another family for their living.

Recently, we had a death in my district in a small community, and this individual was hit with the death tax, the estate was. Do Members know what it did to that community? That individual was the largest employer in the community, the largest contributor to charities, the largest contributor to his local church, the largest owner of real estate in that community.

Do Members know what happened to that community? All of those assets and those jobs, that money that supported many, that had to be accumulated in a pot. The majority of that money, the majority, this is not an exaggeration or an embellishment, the majority of that money had to be wired to Washington, D.C. for redistribution throughout this country.

Do Members think any of those dollars went back to that little community in the State of Colorado, or it could have been in the community of Missouri, or out in Michigan, or in California, New York, or Virginia? This hurts those communities. It does not just devastate families, it hurts people that are related to that small business, that work for that small business.

Again, a lot of the big businesses and wealthy people have planned around this. They have purchased premiums for life insurance.

Fundamentally, this death tax is not only unfair, it has consequences that were never intended by the drafters of our Constitution. If the people that dreamed of America, if the frontiers-people of our country, if the Founders of our country, if those people who fought in the Revolutionary War ever imagined that at some point this government, which theoretically encourages creativity, encourages small business, theoretically encourages freedom, if they could believe or if they would hear that the government itself would tax death as an event, and that the government would take that money from a community and transfer it to the Nation's capital, to a central authority for redistribution, they would turn in their grave. They would not believe it. It defies the dream of being a success in America. It defies the American dream.

That is not to say somebody should not pay taxes. I need to remind the Members that these death taxes are on property that has already had its taxes paid. It is simply a way to generate money.

When the government and the bureaucracy needs to figure out how to generate money, they have to figure out an event. If we buy a car, there is a reason to generate revenue, sales tax. If we make money, there is income tax. If we buy gasoline, there is fuel tax. So they figure, "What are we going to do? There is a pot of money out there that maybe we ought to have. Let us get our hands on it."

If we take a look at the origins of the death tax, we will see that it was a theory of people that redistribution in this country was what we should do. We should move from a capitalistic society to a socialistic society, where central authority redistributes the dollars. As a vendetta against the Fords, the Carnegies, and Rockefellers, they imposed this tax way back then.

Look, that theory failed. This country does not believe in redistribution of wealth, it believes in the capitalistic type of system. It should get rid of this tax. This tax only punishes these young people, this 24-year-old and this young man and his wife who have a mail order business. Why punish them? Let us encourage the next generation.

Let me conclude by saying we have covered two subjects this evening.

One, I spent the first part of my remarks rebutting what was being said about the surplus in the budget and so on. Mr. Speaker, I want to say to the Members, they need to say to their constituents, if we leave dollars laying around in Washington, D.C., the special interest groups and some of the highest paid professionals in this country, the lobbyists, are waiting for those dollars to be sitting here so they can put them into new programs. It is not going to go back to the taxpayers, it is going to

create a larger and bigger government. Some day we will pay the price for letting the government grow too big.

So I talked about that, and rebutted some of the comments made earlier by some of my colleagues.

The second part was this death tax. We have an opportunity to reduce or eliminate or significantly alter this punishment tax. That is exactly what it is.

Do not listen to some of these wealthy families who signed an ad, like Ted Turner and some of those people, and in my opinion he is one of the most pompous people I ever met, who said, "Let us keep this in place," et cetera, et cetera. Listen to that 24-year-old who has a small operation. Listen to the young man who has no business, and he is not going to inherit anything. Listen to what he says about the next generation.

I ask Members to take their time this weekend when they go back to their districts to talk to those people that are not the billionaires, those people who just barely are getting by, but they want to pass heritage from one generation to the next generation.

I think Members have an obligation to do that. If they really do it, I think they will come back here next week ready to vote with us to eliminate or reduce the death tax and the burden it puts on the American people.

#### LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Ms. BALDWIN (at the request of Mr. GEPHARDT) for today on account of family illness.

Mr. BECERRA (at the request of Mr. GEPHARDT) for today on account of personal business.

#### SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. McNULTY) to revise and extend their remarks and include extraneous material:)

Mr. HONDA, for 5 minutes, today.  
Mr. PALLONE, for 5 minutes, today.  
Ms. NORTON, for 5 minutes, today.  
Mr. DAVIS of Illinois, for 5 minutes, today.  
Ms. WOOLSEY, for 5 minutes, today.  
Ms. SLAUGHTER, for 5 minutes, today.  
Mr. BALDACCI, for 5 minutes, today.  
Mr. KANJORSKI, for 5 minutes, today.  
Mr. RODRIGUEZ, for 5 minutes, today.  
Mr. SKELTON, for 5 minutes, today.  
Ms. KILPATRICK, for 5 minutes, today.  
Ms. LEE, for 5 minutes, today.  
Mr. CLAY, for 5 minutes, today.  
Ms. KAPTUR, for 5 minutes, today.  
Mrs. MINK of Hawaii, for 5 minutes, today.

(The following Members (at the request of Mr. DUNCAN) to revise and extend their remarks and include extraneous material:)

Mr. DUNCAN, for 5 minutes, today.  
Mr. EHRLICH, for 5 minutes, today.

#### ADJOURNMENT

Mr. MCINNIS. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 8 o'clock and 36 minutes p.m.), the House adjourned until tomorrow, Thursday, March 29, 2001, at 10 a.m.

#### EXECUTIVE COMMUNICATIONS, ETC.

Under clause 8 of rule XII, executive communications were taken from the Speaker's table and referred as follows:

1374. A letter from the Chairman and Chief Executive Officer, Farm Credit Administration, transmitting the Administration's final rule—Organization; Funding and Fiscal Affairs, Loan Policies and Operations, and Funding Operations; Stock Issuances (RIN: 3052-AB91) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

1375. A letter from the Assistant to the Board, Board of Governors of the Federal Reserve System, transmitting the Board's final rule—Electronic Fund Transfers [Regulation E; Docket No. R-1074] received March 15, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Financial Services.

1376. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Changes in Flood Elevation Determinations [Docket No. FEMA-B-7409] received March 21, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Financial Services.

1377. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Changes in Flood Elevation Determinations—received March 21, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Financial Services.

1378. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—List of Communities Eligible for the Sale of Flood Insurance [Docket No. FEMA-7750] received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Financial Services.

1379. A letter from the Acting Director, Office of Personnel Management, transmitting the Office's final rule—Corrections of Retirement Coverage Errors under the Federal Erroneous Retirement Coverage Corrections Act (RIN: 3206-AJ38) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Government Reform.

1380. A letter from the Acting Assistant Administrator for Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Pacific Halibut Fisheries; Catch Sharing Plans [Docket No. 010119023-1062-02; I.D. 121900A] (RIN: 0648-AO80) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

1381. A letter from the Acting Assistant Administrator for Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Fisheries Off West Coast States and in the Western Pacific Pelagic Fisheries; Hawaii-based Pelagic Longline Area Closure [Docket No. 000822244-1060-03; I.D. 030201B] (RIN: 0648-AO66) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

1382. A letter from the Acting Assistant Administrator for Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Fisheries of the Northeastern United States; Summer Flounder Fishery; 2001 Specifications [Docket No. 001121328-1066-03; I.D. 111500CB] (RIN: 0648-AN71) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

1383. A letter from the Office of Sustainable Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 630 of the Gulf of Alaska [Docket No. 010112013-1013-01; I.D. 031301E] received March 21, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

1384. A letter from the Deputy Assistant Administrator, National Ocean Service, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Announcement of funding opportunity to Submit Proposals for the Global Ocean Ecosystems Dynamics Project [Docket No. 000127019-0323-02; I.D. No. 111500D] (RIN: 0648-ZA77) received March 20, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

1385. A letter from the Acting Director, Office of Sustainable Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Fisheries of the Exclusive Economic Zone Off Alaska; Species in the Rock sole/Flathead sole/Flathead sole/"Other flatfish" Fishery Category by Vessels Using Trawl Gear in Bering Sea and Aleutian Islands Management Area [Docket No. 010112013-1013-01; I.D. 031901E] received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

1386. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; McDonnell Douglas Model DC-8-31, DC-8-32, DC-8-33, DC-8-41, DC-8-42, DC-8-43, DC-8-51, DC-8-52, DC-8-53, DC-8-55, DC-8-61, DC-8-61F, DC-8-62, DC-8-62F, DC-8-63, DC-8-63F, DC-8F-54, and DC-8F-55 Series Airplanes [Docket No. 2001-NM-26-AD; Amendment 39-12135; AD 2001-04-15] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1387. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; Pratt & Whitney JT9D Series Turbofan Engines [Docket No. 99-NE-56-AD; Amendment 39-12130; AD 2001-04-11] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1388. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; Eurocopter France Model AS350B, AS350B1, AS350B2, AS350B3, AS350BA, AS350C, AD350D, AS350D1, AS355E, AS355F, AS355F1, AS355F2, and AS355N Helicopters [Docket No. 2000-SW-17-AD; Amendment 39-12133; AD 2001-04-14] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1389. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; Boeing Model 737-600, -700, -800, and -700C Series Airplanes [Docket No. 2001-NM-13-AD; Amendment 39-12127; AD 2001-04-08] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to

the Committee on Transportation and Infrastructure.

1390. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; Boeing Model 767 Series Airplanes [Docket No. 2000-NM-416-AD; Amendment 39-12128; AD 2001-04-09] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1391. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; Eurocopter France Model EC120B Helicopters [Docket No. 2000-SW-31-AD; Amendment 39-12131; AD 2001-04-12] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1392. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Airworthiness Directives; Raytheon Aircraft Company Beech Model 1900D Airplanes [Docket No. 2000-CE-10-AD; Amendment 39-12123; AD 2001-04-05] (RIN: 2120-AA64) received March 19, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1393. A letter from the Chief, Regulations Branch, Customs Service, Department of the Treasury, transmitting the Department's final rule—Assessment of Liquidated Damages Regarding Imported Merchandise That Is Not Admissible Under The Food, Drug, And Cosmetic Act [T.D. 01-26] (RIN: 1515-AC45) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1394. A letter from the Chief, Regulations Branch, Department of the Treasury, transmitting the Department's final rule—Foreign Repairs To American Vessels [T.D. 01-24] (RIN: 1515-AC30) received March 20, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1395. A letter from the Chief, Regulations Branch, Customs Service, Department of the Treasury, transmitting the Department's final rule—Amended Procedure For Refunds Of Harbor Maintenance Fees Paid On Exports Of Merchandise [T.D. 01-25] (RIN: 1515-AC82) received March 23, 2001, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

#### REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Ms. PRYCE of Ohio: Committee on Rules. House Resolution 104. Resolution providing for consideration of the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to reduce the marriage penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned income credit and to allow the nonrefundable personal credits against regular and minimum tax liability (Rept. 107-31). Referred to the House Calendar.

#### PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XII, public bills and resolutions of the following titles were introduced and severally referred, as follows:

By Mrs. MORELLA (for herself, Mr. GORDON, Mr. BOEHLERT, Mr. BARCIA,