

why would you want to lock in escalating tax cuts?

Every one of us today has had an opportunity in our offices to hear from the 3,000 visitors who have successfully fought the scourge of cancer in their own lives. Six people from my congressional district visited with me today. Ovarian cancer, breast cancer. They were applauding the work of the NIH, applauding the work of our hospitals, particularly our teaching hospitals across the country and universities, and asking us for more money for cancer research. We know that that is a priority, and the Members of this House are about to act upon an estate tax repeal that they know in the next year or so we are going to have to revisit. It is sad commentary on the priorities that we have as Members of this House.

Mr. NUSSLE. Mr. Speaker, I yield 1 minute to the very distinguished gentlewoman from West Virginia (Mrs. CAPITO).

Mrs. CAPITO. Mr. Speaker, I thank the chairman for yielding me this time.

Mr. Speaker, the death tax is one of the most unfair taxes. It taxes farmers and small business owners twice. First they pay taxes throughout their years and then the Federal Government taxes the value their property again at the time of their death. More bluntly put, it is simply unjust; and if you do not believe that, just ask Charles Wilfong, a farmer from my home State of West Virginia. Mr. Wilfong wants to be able to pass his farm along to his children, but he is so fearful that his children will have to sell portions of the land in order to pay the hefty bill the IRS will hand them once he passes away. Desperately trying to keep his farm intact for his children and grandchildren, he continues to explore potential legal methods to keep that which he has worked so hard for.

Mr. Speaker, Mr. Wilfong is not alone. Many other farmers and small businessmen and women could suffer disastrous effects that the death tax can have on their future. Many people have worked hard their whole lives to build a strong future for their children and grandchildren. Our tax laws should not punish hard work by forcing family members to pay death taxes to the IRS.

Mr. Speaker, I urge Congress to give permanent relief from the death tax. It is time for Congress to banish the death tax once and for all.

□ 1400

Mr. KLECKZA. Mr. Speaker, I yield 2 minutes to the gentleman from Mississippi (Mr. TAYLOR).

Mr. TAYLOR of Mississippi. Mr. Speaker, there is something that somehow is not mentioned very often on this floor, and that is our Nation is going broke. We certainly have military threats, but we have an even bigger threat of our Nation going broke.

The gentleman from Iowa (Mr. NUSSLE) last year passed this budget, the President's budget and the President's tax cuts, and the net result of that budget and those tax cuts, passed with Republican votes in the House and Senate, because the other body was controlled by the Republicans then, has increased the national debt by \$440,604,894,921 in 1 year.

The President was in Iowa last week saying we need a budget. My goodness, if it is another one of those, we do not need it. This is on track to be the largest deficit in American history. The previous record was held by then-President Bush in 1991 where the fiscal year budget increased by \$435 billion.

If this continues, and we only have 12 days left in this fiscal year, the gentleman from Iowa (Mr. NUSSLE) would have orchestrated the single largest increase in the American deficit in 1 year. And according to Mitch Daniels, Director, Office of Management and Budget, just last week in a meeting with a number of conservative House Democrats, only 10 percent of the President's tax cuts have taken effect so far. So how broke will we be when the other 90 percent kicks in?

Mr. Speaker, I know the gentleman from Iowa (Mr. NUSSLE) well enough to say that he would not go buy a house and say to the Realtor, I do not care what it is going to cost because my kids are going to pay for it. I guarantee Members the gentleman would not go buy a fancy car and say, I do not care what it costs because my yet-unborn grandchildren are going to pay for it.

That is the effect of the gentleman's tax cuts. The gentleman took a Nation that broke even 1 year, and increased the national debt by \$440 billion the next there. There is nothing funny about this because the other side of the aisle are sticking my kids with their bill. Yes, some kids, like the Bush kids, are going to get a \$10 million tax break out of this; but my kids get stuck with the bill; and until that bill is paid, they are going to pay, like every other American child, \$1 billion a day on interest on that debt.

Mr. Speaker, if the gentleman thinks more of that is a good thing, please tell the American people that more debt is good. I happen to think the national debt is the single largest threat to our Nation at this moment.

Mr. NUSSLE. Mr. Speaker, I yield myself 1 minute.

Mr. Speaker, we have heard a speech on the floor today that I am the least effective and that the budget is a joke. That was by the gentleman from Wisconsin (Mr. OBEY), the very distinguished ranking member of the Committee on Appropriations.

Now we hear from the gentleman from Mississippi (Mr. TAYLOR) that I am the all-powerful chairman of the Committee on the Budget that can, with the wave of my hand, both create surpluses and deficits. I would submit to both gentlemen that they probably not only need to check the Constitu-

tion and the rules of the House, but check the record.

Mr. Speaker, it was Osama bin Laden. Osama bin Laden. There is a name out of history that maybe we forget from time to time who had at least a little bit to do with what has happened this last year; a little bit to do with the challenges in our economy; a little bit to do with the emergency that we have before us; a little bit to do with the war against terrorism. It seems to escape Members' memory banks; but the one thing that should not escape Members' memory banks is that we should not have a Tax Code in America that taxes Americans constantly and consistently when they are not looking. We need to make permanent the death tax repeal.

Mr. KLECZKA. Mr. Speaker, I yield 30 seconds to the gentleman from Mississippi (Mr. TAYLOR).

Mr. TAYLOR of Mississippi. Mr. Speaker, I would remind the gentleman from Iowa (Mr. NUSSLE) that the September 11 attacks were 19 days before the end of the last fiscal year. In the last fiscal year, we ran a deficit. It was not because of the last 19 days. By all accounts the war on terror has cost this Nation \$20 billion. That means the other \$420 billion worth of debt went to other things. Spending increases occurred because the Republican budget passed with Republican votes. Reductions in collections occurred because of the Republican budget.

Mr. Speaker, the number is \$440 billion. That is a thousand, times a thousand, times 440 further in debt than we were 1 year ago. One would think that Republicans would be looking for ways to balance the budget.

Mr. NUSSLE. Mr. Speaker, I yield 2 minutes to the gentleman from Georgia (Mr. KINGSTON).

Mr. KINGSTON. Mr. Speaker, I am proud of many of the things that we have accomplished in the 107th Congress. On the House side, we have passed lots of legislation, from homeland security to pension reform to cracking down on corporate fraud and misdeeds. We have done a lot of things. Plus, we have passed a budget. Unfortunately, in a bicameral legislative body, there needs to be a budget on both sides to get things moving.

Here an example of some of things that we have done: the House has voted to end the death tax. Just ending it alone would create 200,000 jobs in America. To say we do not need that, to say that is not important is ridiculous. It increases household savings due to the lower prices by \$800 to \$3,000 a year. The American people want the death tax cut made permanent.

The President is waiting to sign this bill. Making it permanent gives people something that they can count on, some dependability. The House passed this several months ago. The fact is the Senate has not acted on House legislation to permanently repeal the death tax.

Unfortunately, that is not the only thing: welfare reform. 14 million people used to be on welfare. It has dropped now to 5 million people. Five million people. We are still working on it, but just think about it, 9 million people are now working and productive citizens. The American people want welfare reform, and they want us to continue; but the fact is the Senate has not acted on welfare reform legislation that the House passed months ago.

Another fact, the Senate has not acted on this legislation. There are only 11 days remaining before the historic 1996 reforms expire on September 30. This is not a good way to conduct business in this town; and this is one thing that the American people want, is us working together and passing this legislation and getting it to the President.

Mr. KLECZKA. Mr. Speaker, I yield 2 minutes to the gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, I recommend that our Congress on both sides of the aisle read the front page of the New York Times Business Section today. The horror that has been let loose on the American people has to be accounted for. This is no left conspiracy. What has been done is unconscionable.

What has happened, they want to exacerbate this situation and make it worse. In 2001, only 1 million people were eligible for the alternative minimum tax. When these tax cuts go into effect and the full effect is there, 37 million people will have been impacted by the alternative minimum tax. The other side better prepare those taxpayers, or we better figure out in the 10-year budget how we are going to effect what has been brought upon this country. The Republicans have forced us into deeper debt. And those people making between \$75,000 and \$500,000 will be impacted even 4 to 5 years from now. The other side of the aisle better tell them now, tell them what is at stake for them; otherwise they are doing a disservice to the American taxpayers.

Mr. Speaker, the friends of the American taxpayer, have they told the American middle class? Have they read the report from the Brookings Institute which was made public? I ask the other side of the aisle to read it.

Mr. NUSSLE. Mr. Speaker, I yield 4 minutes to the gentleman from Iowa (Mr. LATHAM).

Mr. LATHAM. Mr. Speaker, I thank the gentleman for yielding me this time and compliment the chairman of the Committee on the Budget, the gentleman from Iowa (Mr. NUSSLE), for putting forth a budget and passing a budget in the House of Representatives. As we all know, the other body has not even brought a budget to the floor, so it is very difficult to get important legislation done or appropriations bills in that other body with the current situation.

This resolution today is extraordinarily important for real people who

are facing a real problem of trying to deal with a tax that they believe to be wrong. Many believe, as I do, that it is simply immoral to tax twice assets that people have worked all of their lives to save, to try and put something together for a family, to build a business, and then at the day of death have the Federal Government walk in and say that we are going to take away 50 to 60 percent of those assets that have been worked a lifetime for.

There are some economists that say that no one pays the death tax; it is not a big consequence. The fact of the matter is that is simply wrong. I can give an example of the Behn family in my home county. I talked to Larry Behn this morning. He is the grandson of Arthur and Frieda Behn. Larry is selling cars in Hampton today. Back in the early 1980s, he had the misfortune of losing both of his grandparents at the same time. At that time land values in Iowa and across the Midwest were at the very highest they have ever been. Because both of his grandparents passed away at the same time, the valuation of their property came in at that very high level. They, like most farmers, did not have the cash to pay that. As the estate settlement went on, the valuation of farm land in Iowa nose-dived. By the time they were forced to sell those farms, the 1,500 acres that Arthur and Frieda Behn had worked a lifetime to put together so their children and grandchildren would have that opportunity, the valuation was about a third.

They had to sell off that land. Because the valuation had gone down so much, it barely covered the cost of the death tax that they were stuck with. Because of that, they have lost those 1,500 acres of land. They have lost that hope that Arthur and Frieda Behn had put together over a lifetime. It is simply wrong what this death tax does to real people. We have got to repeal it and do away with it because it is wrong. There is right and wrong in this country.

Mr. Speaker, I received a letter from a couple in my district in 2000 when the debate was going on about repealing the death tax. They write: "At age 79 and age 77, with serious health problems, my wife and I are very worried and concerned about how large our estate tax will be. It is affecting our eating and sleeping habits. Old people like us should not have to have these concerns."

Mr. Speaker, I do not think anyone can say it better than these folks did, that it does have real effect on real people. It is wrong. We need to repeal the death tax immediately. I hope the other body would soon take up this important legislation that the House of Representatives has acted on a broad bipartisan basis to achieve.

Mr. KLECZKA. Mr. Speaker, I yield myself 20 seconds.

Mr. Speaker, I listened to the gentleman's tale of the couple sitting at home and wringing their hands over

the estate tax. I represent a district as large as the gentleman who just spoke, and today if a couple like that in my district passed away, there is a \$2 million exemption.

□ 1415

In my district, there are not many people who are sweating over the inheritance tax because we do not have that wealth. \$2 million for a couple just is not there. What they are wringing their hands over is an affordable drug benefit for Medicare, something that this House did not pass in decent form.

Mr. Speaker, I yield 3 minutes to the gentleman from Maryland (Mr. HOYER).

Mr. HOYER. I thank the gentleman for yielding time.

Mr. Speaker, if I could have one wish today, I would wish that hardworking Americans could take 5 minutes out of their busy schedules and watch this ridiculous Republican charade occurring right now on this House floor. They would be outraged, as I am. The President has not signed even one of the 13 must-pass appropriation bills that fund everything from the Department of Defense to Federal spending on transportation, education and health care. Not one. This House has failed to consider, let alone pass, even one appropriations conference report. Not one. Yet, with just 11 days left in the current fiscal year, with eight appropriation bills still to be considered by this House, we are dithering on a blatantly political and utterly meaningless resolution on the permanent repeal of the estate tax.

Does the GOP have an ideological predisposition to mismanage? Or has it been hijacked again by the faction that Newt Gingrich called, and I quote, "the Perfectionist Caucus"? Those are Newt Gingrich's words, not mine. We have already passed a permanent repeal of the estate tax, a repeal that benefits, as my friend from Wisconsin has said, a few thousand wealthy families at the expense of millions, not once but twice. So why this resolution and why now? Here is why. Because the Republican leadership has made a commitment to put the Labor-HHS-Education spending bill on the floor next. But it knows that if it does at current funding levels that eliminate or cut crucial education, labor and health programs, its moderates will vote it down. You do not have the votes.

It is hard to be sympathetic with the GOP's plight because it precipitated this budget debacle by passing its fiscally irresponsible budget. The chairman of the Committee on the Budget blames the Senate. The chairman of the Committee on the Budget knows full well, if he is honest with the American public, that nothing that the Senate has or has not done precludes this House from acting. We have deemed his budget to be in place. The problem he has is, his side does not want to vote for the budget that he put in place. It was a charade when we passed it—I did not vote for it—and it is a charade months later on this very day.

So what do we do? We fiddle while Rome burns. We fiddle on silly resolutions like this that are patently political and purely political and solely political. The leader is on the floor. What a shame. What a shame that we fail to do the business of the American public and fiddle while our budget and fiscal posture in America burns.

Mr. NUSSLE. Mr. Speaker, I yield 2 minutes to the very distinguished gentleman from New Jersey (Mr. FRELINGHUYSEN).

Mr. FRELINGHUYSEN. I thank the gentleman for yielding time and for his good work.

Mr. Speaker, I rise in strong support of House Resolution 524 which urges the Senate to vote on House legislation to repeal the death tax.

Mr. Speaker, Americans get overtaxed virtually every day of their lives. As an employee, one's salary gets taxed. As an investor, one's earnings often get taxed twice. As a consumer, one's purchases get taxed. After getting taxed at every stage of one's life, why should one have to be taxed again during life's final stage? It is not right.

On June 6, in an effort to right this wrong, the House successfully passed H.R. 2143 which would permanently repeal this unjust death tax. However, the Senate has not acted on this permanent repeal of the death tax, and many of the family business owners in New Jersey wonder whether their family business will survive when their aged parents who started these businesses die. If the repeal of the estate tax is not made permanent, the tax will be reinstated in 2011 as it existed under current law.

To avoid destroying many small businesses and savings accumulated after years of hard work by this death tax, I strongly urge the support of this resolution and I urge my colleagues to do the same.

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

Mr. NUSSLE. Mr. Speaker, I yield 1 minute to the gentleman from North Carolina (Mr. HAYES).

Mr. HAYES. Mr. Speaker, I rise today in strong support of this resolution, H. Res. 524. I am convinced that death should not be a taxable event. There is a widely read, widely respected book, the Bible, that says one of the duties of a parent is to have an inheritance for their children and grandchildren. Under the present law, if that duty is fulfilled, up to 81 percent of that inheritance will be taken by the Federal Government. That is not fair.

To say that we are not moving forward, as my good friend the gentleman from Maryland was thundering from the well of the House, is simply not the case. We are working to make sure that our small businesses and family farms do not lose those farms that their children can carry on. This is very important legislation. The House has done its duty. It is very clear. The Constitution says both the House and the Senate must act in order for this good law to become law.

Mr. Speaker, I urge everyone to support this very important legislation and help do the job that this House was brought here to do. We have done ours. Here is our opportunity. I thank the gentleman from Iowa for bringing it forward and I encourage its support.

Mr. Speaker, I rise today in strong support of House Resolution 524 sponsored by my good friend Mr. NUSSLE.

I am convinced that death should not be a taxable event in a free society. Why should the Federal Government confiscate half of the assets accumulated through a lifetime of hard work?

The death tax disproportionately affects enterprises that are asset rich, but cash poor, such as family farms and small businesses.

According to Citizens for a Sound Economy, only 13 percent of family businesses or farms will survive to a third generation of operation. We can no longer tolerate this tax on hard work and the entrepreneurial spirit.

This will not be the final step in reforming our outdated system of taxation, but we must begin the journey to assure tax policies that promote fairness, efficiency, and economic prosperity for all our citizens.

In an effort to alleviate the potential nightmare for future generations and correct an injustice in the Tax Code, we must permanently repeal the death tax. I urge my colleagues to support this resolution.

Mr. NUSSLE. Mr. Speaker, I yield 1 minute to the very distinguished gentleman from Virginia (Mr. GOODE).

Mr. GOODE. Mr. Speaker, I rise in support of this resolution calling for the permanent end of the death tax. I come from an area that has been hard hit with loss of manufacturing jobs. An area that offers promise is in small businesses, small farms. The death tax is a job killer. Last week I was talking to a gentleman from Henry County that had a small business valued at about \$4 to \$5 million. He said, I would like to expand, get more equipment, buy more facilities, have more property and hire more persons. He said, "I don't want to go down that road. The death tax will cost me too much, because I'm hoping to live past December 31, 2010."

We need to end this job-killing death tax. We need jobs in America. One way to do it is kill this tax.

Mr. NUSSLE. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Washington (Ms. DUNN), a member of the Committee on Ways and Means and probably one of our most important leaders with regard to the repeal of the death tax.

Ms. DUNN. Mr. Speaker, I thank the chairman of the Committee on the Budget for yielding me this time. We have talked about death tax repeal for a long time. For years, literally. We have talked about the effect the repeal of the death tax would have in freeing small business to create more jobs. In fact, if this resolution is successful, small businesses estimate that 200,000

jobs would be created in this next year in this country. Certainly at a time of economic downturn, that is the sort of growth piece of tax legislation that we are looking for. We have talked about the effect of the death tax on women-owned businesses. In fact, the National Association of Women Business Owners a couple of years ago did a survey and they discovered that the cost of compliance to comply with the death tax is about \$1,000 a month for the average small business owned by women. These are dollars, Mr. Speaker, that these women would like to put into benefits for their employees, into health care coverage, a huge need in this Nation. These dollars are wasted dollars. They go to pay for life insurance coverage so that at the end of a person's life, that payment to the tax man, to the IRS man that has to be made in cash within 9 months, could be done and made easier on the family because of the life insurance policy proceeds. We have talked about why members of the conservation and environmental community support the permanent repeal of the death tax. They do not want to see subdivisions pop up in beautiful farmland that had been a huge benefit to everybody in the neighborhood. We have talked about the Black Chamber of Commerce, the Hispanic Chamber of Commerce, the Indian National Council, all the groups that are on board with us to permanently repeal the death tax. For the minority community, it takes three generations to develop a business that creates standing. They do not want to have to give up their businesses that they have put their hearts and souls into developing. It is a bad tax.

We encourage our neighbors to consider this bill and to pass permanent repeal of the death tax so that those dollars can be where they will not be wasted to build the economy of this Nation.

Mr. KLECZKA. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, we have heard some pretty outlandish things here this afternoon. First of all, we were told by the gentlewoman from Washington who just spoke that next year we are going to create 200,000 jobs if we repeal the death tax, the inheritance tax. The fact of the matter is it is not going to be repealed under current law until 2011. So how can we create 200,000 jobs if it is not going to be repealed for another 9 years? It is all nonsense. In fact, the gentleman from Massachusetts indicated what we are talking about is a sense of Congress resolution to tell the other body to do something that we already did. Understand that? It is a sense of Congress. It does not change any law. It is like calling your neighbor and saying, "Hey, rake your leaves." That is what this is all about.

This House already did the bad thing by passing the repeal of the inheritance tax. And why did we do that? To the benefit of 1.3 percent of the wealthiest Americans in this country. As I look at

the gallery, Mr. Speaker, I would bet no one in that gallery is going to pay an inheritance tax on their estate, for the current law today has a \$2 million exemption per couple. And for those who have a lot more than \$2 million like Mr. Bill Gates, maybe their heirs should pay something, because in a lot of situations, some of that wealth has never been taxed, anyway. It could be built up in the stock market. It could be property value. What my Republican colleagues want to say is, for the wealthiest 1.3 percent in America, they will pay no tax at all. This is big bucks. If we do this repeal of the inheritance tax in the years 2011 to 2021, that is going to cost the Treasury \$800 billion. That is some real money, my friends.

And where are we today in this Federal budget? We are going to end the fiscal year over \$300 billion in the hole. Yet we are giving out tax breaks for the wealthy like popcorn. The President today is talking about an unprovoked attack on another country which will cost millions and millions of dollars. And my colleagues are talking about a tax break for the millionaires of the country. Is something wacko in here? Is something not reading right? Yes.

Just recall, 20 months ago as we started this congressional session, we had surpluses, as my colleague from Iowa said before the Budget Committee, as far as the eye can see.

□ 1430

We had surpluses as far as the eye could see, and 20 months later we are in a \$300 billion deficit. Yet those folks are still pushing to give tax breaks to the wealthiest of individuals.

Now, to take care of the farmers and small businesses we proposed a \$6 million exclusion from inheritance tax. That would take care of 99 percent of the farmers, the ranchers and the small businesses in this country. But it did not take care of the wealthy ones, and that is why they are pushing to take care of the Ted Turners and the Bill Gateses and the other multi-millionaires from WorldCom and Enron who treated their employees so well.

This resolution does nothing, but the tax policy we already passed does disaster, because it means "you guys ain't going to get a drug benefit, your educational construction for New York is not going to be funded, because we are in a deficit."

So let us not shed big alligator tears today for the wealthiest of the wealthy. They can afford their drugs. They send their kids to the best schools available. It is the people like I represent from Milwaukee, Wisconsin, who are not worrying about an inheritance tax, a death tax today. They are worrying about paying their mortgage. They are watching their 401(k)s, their retirement benefits, dissipate as the market keeps going down, and this administration is doing nothing about it. They have turned a blind

eye, and my retirees are looking now to go back to work. And we have money around here for the wealthiest of the wealthy, the richest of the rich?

What misdirected policy. Let us worry about the deficit and take care of the working men and women in this country. Ted Turner will do well without this, and his heirs will do better than him.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. SIMPSON). The Chair would remind Members that remarks should be addressed to the Chair and not to occupants in of the gallery or others who may be watching in the audience.

Mr. NUSSLE. Mr. Speaker, to close our side of the debate on this important resolution, I yield the balance of my time to the gentleman from Texas (Mr. ARMEY). There is no one in our caucus who during his career has held the banner of tax reform and tax reduction any higher than our very distinguished majority leader.

Mr. ARMEY. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, I often reflect these days on what a wonderful privilege it is in my life to be a Member of this body and to be able to be here on the floor of this great Chamber and listen to the debates. I marvel also at the technology that we have, Mr. Speaker, probably the finest sound system in the world. And when I reflect upon the quality of our sound system, I am always curious as to why we need to holler so much. It just fascinates me.

We have been thoroughly admonished, those of us on our side of the aisle. We have been indicted. We have had fingers pointed in our direction, sternly and with resolve. We have had the volume turned up as the feigning of moral outrage had to take a new dimension of loudness. And as I have watched this debate and have seen the gymnastic theatrics and volume from especially the other side, I find myself reflecting on the great speeches of American governance and am consoled, my friends, by those marvelous words, The world will never note nor long remember what we say here today.

Why are we here again in this Congress, Mr. Speaker, that has been perhaps the single most productive Congress in our lifetime, where we did everything that one would expect to have done by any Congress at any time, and then met the urgencies of the September 11 attack on America and the legislative requirements that we took; such a Congress, so productive, that even The Washington Post describes this as "the do-something Congress"?

No, there is not a question here about whether or not we are getting our work done. We are getting our work done to a degree that is beyond the experience of any Member in this House. Our problem is over 50 percent of the critical pieces of legislation passed by this House have not yet found themselves through the complete legislative process; and so we, out of our frustration, call attention to it.

Why this bill, this ending of the death tax? We have so strong a conviction that it is wrong. We do not say it is wrong for the small family farm, it is wrong for the small businessmen and women, and, by the way, it is okay to impose it on Bill Gates. Bless his heart, Bill Gates, who has probably given more money to charitable causes in this country in this past year alone than would be represented by the entire lifetime cumulative earnings of all the Members of this body alone. Bill Gates, this charitably active person who we like to come to this floor and vilify.

If we were to take that point of view, ladies and gentlemen, would we not say burglary is wrong, and we ought to have laws that protect everybody in America from burglary, except the Bill Gateses of the world; ignoring the fact that indeed the burglar would most likely prefer to burglarize Bill Gates's home as opposed to my home?

If it is wrong, it is wrong for all of us, irrespective of station in life. This is what a system of justice tells you. There is right, there is wrong; there are things that are just; there are things that are unjust; and there is equal protection under the law.

Now, let us talk for a moment about the fellow who works hard and creates a successful business for himself, his wife, most often his partner in the venture; somebody that gets together and says, let us pool our resources, take a risk; let us build this business; let us construct a better farm, a better living for ourselves and our family.

They take their limited earnings on which they have paid taxes and from which their after-tax earnings they have acquired some savings, and they convert that to an investment in their business. They pay taxes on everything they buy and on any dollar's worth of earnings they have along the way, and have all their life. And then, after paying taxes on everything they have owned, earned or done all their life, they finally have had some success in their life and they have something that we now know is an estate.

Let us just examine the record of human action. What do people do with their estates? Well, the most popular thing that we want to do with our estates is give them to our children. Do we know anybody, anybody, who does not work first for their children, their grandchildren, for the future of their family? Just look at the record of what we voluntarily do with those things we have accumulated in our life. We voluntarily give them to our children.

Now, if we are not voluntarily giving things to our children, what do we voluntarily do with the things that we have earned and worked for and built all our life? We give it to charity. We give it to charity.

How many instances have we had where our family has worked hard all their life, built a success, have an estate, and then decided I will voluntarily give it to Washington? I would say rare cases indeed.

Washington cannot help themselves. Washington has got to grab the bucks, dip their hands in the estate, rob the grave.

They say, Well, if you take away the estate tax, people will not give to charity. Why do people give to charity? Because they have it in their heart. Why do they hire tax accountants and lawyers when they decide how they will give to charity? To maximize their after-tax contribution to the charity, because they prefer to. And they pay, indeed, expensive consulting fees to lawyers and accountants so they can indeed get a larger share of what they accumulated to the charity and a lesser share to the government. That is imposing upon them the requirement that they give.

People are funny. People like to do what they choose to do, not what they are made to do by onerous tax laws or any other purpose.

Let me just say, Mr. Speaker, that after all the times you have taxed me all my life on everything I have said, done and earned, to then tax me at the time of my death, to defraud my children or deny my children that which they justly deserve because they had the good sense to be my children, and I love them so dearly, is an injury. It is an injury to the fondest hope I ever had in my life that my children would do well and have something better than I had when I started, a not uncharacteristic American dream.

Who in this room, who in this Nation, does not dream that our children will have more to begin with and do better than we did? Do we not devote our life to that work? So the government does harm to the fondest dream of our hearts when they compel us to deny our children the fruits of our labor. That is injury.

It is not enough that we should injure the poor American citizen. We, being the government, must compound the felony by adding insult to injury. Let me give you an example.

We have a family farm. They have assets that are valued at \$4 million. Mom and dad work on that farm each and every day of their lives. They raise their children, they pay the bills, and they try to get their youngsters off to college. The typical farmer with \$4 million in farm assets makes a modest \$35,000 a year, on which they pay approximately \$4,200 in taxes and struggle to get by and do the things we all dream to do for our children. \$35,000 a year.

Now, you would look at that farmer out there struggling. You see his wife going again to Easter services in the same dress she had last year, sacrificing, as they both do, so the kids can have better school clothes than they would otherwise have, and you say, These are not rich people. We ought to help them. You would develop enormous farm programs to help these poor folks on the farm.

Bless their luck, their hard luck. We use the expression hard scrabble dirt

farming. But they have a day in which they get lucky: they die. They die, and on that day they are instantaneous multi-millionaires; people to be vilified; people to whom we will point our fingers and angrily proclaim are the undeserving richest people in America.

Bless their little old hearts, they had to die to get rich. They had to die to be mistreated. They had to die to have people in this government say it is not only just, but it is necessary in the cause of justice to take half or more of their property away from their children or away from the charity of their choice. That is insult.

Why are we here again today? Because we are committed to stopping the injury, stopping the insult. How about us trying to be appreciative of the dreams of the American people, recognize the manner in which they struggle, have an understanding of their goodness, and some respect for what they have acquired, accumulated over a lifetime of hard work, and say to that poor fellow on his death bed, George, you have worked hard. What you have got is the fruits of your labor. You have a right to do with it as you will.

This is America, and we think at least on your death bed freedom should be your last experience with this government.

Mr. STARK. Mr. Speaker, I rise today in opposition to this ridiculous resolution. This is nothing more than the Republicans pandering to their wealthy contributors six weeks before the election. How timely!

This resolution is a complete waste of time. The House has already passed a bill to provide permanent repeal of the estate tax earlier this year, despite my opposition. Now, my constituents back home will ask, "Why did you need yet another resolution for something that the House has already addressed?" The only truthful answer is that the Republicans can't agree among themselves on how to proceed with spending bills this year so they are padding the floor schedule with meaningless drivel like this to make it appear that Congress is doing its job. The American people ought to be outraged!

Rather than addressing the critical appropriations bills to keep the government running, the GOP would rather debate this non-binding, meaningless resolution. If the GOP doesn't want to work on appropriations bills, we have 40 million disabled and elderly who depend on Medicare and have been clamoring for a Medicare prescription drug benefit. We could address that issue. Or what about the solvency of Social Security? there are critical domestic issues facing this Congress—and facing millions of Americans—that ought to be addressed today.

Repeal of the estate tax will only help the wealthiest one percent of those who receive inheritance, or around 23,000 estates per year. Congress is seeing declining federal income receipts; is being asked to fund a pending war in Iraq; improve security here at home; and must still address the needs of working families. We have much bigger issues than a tax that will affect 23,000 wealthy estates. Let's take our oath of office a bit more seriously and get back to the issues that matter.

I urge my colleagues to reject this absurd resolution and vote no on H. Res. 524.

Mr. UDALL of Colorado. Mr. Speaker, I support reform of the estate tax, but I do not support its repeal, and so I do not support this resolution.

For me, this is not a partisan issue. Instead, it is an issue of reasonableness, fairness and fiscal responsibility. While I did not vote for last year's bill that included changes in the estate tax, there were parts of that bill that I think should be made permanent. That is why I voted to make permanent the elimination of the "marriage penalty" and the provisions of last year's bill related to the adoption credit and the exclusion from tax of resolution to Holocaust survivors.

And, as I said, I support reform of the estate tax. I definitely think we should act to make it easier for people to pass their estates—including lands and businesses—on to future generations. This is important for the whole country, of course, but it is particularly important for Coloradans who want to help keep ranch lands in open, undeveloped condition by reducing the pressure to sell them to pay estate taxes.

Since I have been in Congress, I have been working toward that goal. I am convinced that it is something that can be achieved, but it should be done in a reasonable, fiscally responsible way and in a way that deserves broad bipartisan support. That means it should be done in a better way than was provided in last year's bill. For example, I have supported legislation to raise the estate tax's special exclusion to \$3 million for each and every person's estate—meaning to \$6 million for a couple—and to do that immediately.

Under that alternative, a married couple—including but not limited to the owners of a ranch or small business—with an estate worth up to \$6 million could pass it on intact with no estate tax whatsoever. And since under the alternative that permanent change would take effect on January 1st of next year it clearly would be much more helpful to everyone who might be affected by the estate tax.

At the same time, the alternative was much fiscally responsible. It would not run the same risks of weakening our ability to do what is needed to maintain and strengthen Social Security and Medicare, provide a prescription drug benefit for seniors, invest in our schools and communities, and pay down the public debt.

The tax cut bill signed into law last year included complete repeal of the estate tax for only one year, 2010, but contains language that sunsets all of the tax cuts, including changes in the estate tax after 2001. Making that permanent would reduce federal revenues by \$109 billion between 2002 and 2012 (\$99 billion in lost revenue and \$10 billion in interest charges) and more than \$1.2 trillion in the decade between 2013 and 2022—when the baby boomers will be retiring.

But, as we all know, the budget outlook has changed dramatically since last year. In the last year, \$4 trillion of surpluses projected over the next ten years have disappeared because of the combination of the recession, the costs of fighting terrorism and paying for homeland defense, and the enactment of last year's tax legislation. Full repeal of the estate tax would only make the budgetary outlook even more difficult, making it that much harder to meet our national commitments all in order to provide a tax break for less than 0.4 percent of

all estates. I do not think this is responsible, and I cannot support it.

And, as if that were not bad enough, just making permanent the estate-tax provisions of last year's bill would do nothing to correct one of the worst aspects of those provisions—the hidden tax increase on estates whose value has increased by more than \$1.3 million, beginning in 2010, due to the capital gains tax. Currently, once an asset, such as a farm or business, has gone through an estate, whether any estate tax is paid or not, the value to the heirs is 'stepped up' for future capital gains tax calculations. However, last year's bill now enacted into law provides for replacing this with a 'carryover basis' system in which the original value is the basis when heirs dispose of inherited assets. That means they will have to comply with new record keeping requirements, and most small businesses will end up paying more taxes. That cries out for reform, but this resolution does not address that.

Mr. Speaker, the fact that we are debating this resolution shows that the Republican leadership is continuing to reject any attempt to shape an estate-tax reform bill that could be supported by all Members. Since I was first elected, I have sought to work with our colleagues on both sides of the aisle on this issue to achieve realistic and responsible reform of the estate tax. But this resolution does nothing of the kind, and I cannot support it.

Mr. JONES of North Carolina. Mr. Speaker, there is a saying that only in America can an individual be given a certificate at birth, a license at marriage, and a bill at death. Americans should not have to visit the undertaker and the IRS on the same day.

Unfortunately, small businesses and family farms, like those in Eastern North Carolina, are particularly vulnerable to the death tax. At the time of their death, Americans are taxed on the value of their property, often at rates as high as 55 percent.

Mr. Speaker, this places a tremendous burden on families who are already grieving the loss of a loved one. While small businesses and family farms are typically rich in assets, they often do not have the liquid resources to settle this size of bill with the federal government.

Too often, they are forced to sell some or all of their land or business, which often serves as their family's livelihood. Over the years, the death tax has devastated family-owned businesses throughout our nation's towns and cities. Today, less than half of family businesses are able to survive the death of a founder.

What could be more un-American? Under current law, 70 percent of family businesses do not survive the second generation and 87 percent do not make it to the third generation. The death tax discourages savings and investment, and punishes those Americans who work hard throughout their lives to pass on something to their children.

Mr. Speaker, the estate tax does not serve as a significant source of revenue for the federal government. The Treasury Department reported that in 1998, the estate and gift tax raised only \$24.6 billion, which amounts to only 1.3 percent of total federal revenues.

In addition, economic studies conducted by former Secretary of the Treasury Lawrence Summers show that for every dollar in transfer taxes taken at death, \$33 in capital formation is lost from the economy. Despite its little

value to the government, the death tax undermines the idea that hard work and fiscal responsibility will be rewarded.

Thankfully, this Congress provided a phase-out of the estate tax beginning in 2002 by eliminating the 5% surtax and the rates in excess of 50 percent and increases the exemption to \$1 million. Today, we need to take steps to ensure this phase-out is permanent and does not sunset in 2011. If H.R. 2143 is not signed into law, the death tax will reappear, almost overnight on New Year's Eve, 2011.

Mr. Speaker, this Congress has done an admirable job of guaranteeing tax relief for every working American. Let's pass this bill now and finish the job we started when we took back the people's House in 1995.

Mr. BEREUTER. Mr. Speaker, as stated on the record many times, this Member continues his strong opposition to the total elimination of the estate tax on the super-rich. The reasons for this Member's opposition to this terrible idea have been publicly explained on numerous occasions, including past statements in the CONGRESSIONAL RECORD, and today this Member gain will reiterate the reasons for his opposition to the permanent repeal of the Federal estate tax.

This Member has every expectation that legislation to permanently repeal the Federal estate tax is going nowhere in the other body. Furthermore, on March 18, 2002, this Member noted, in his House Floor statement on H.R. 536, that he will most assuredly vote "no" on the total repeal of the inheritance tax, and this Member would further note that he in fact did vote "no" on the total repeal of the inheritance tax.

This Member again would say that while he is a long-term advocate of inheritance tax reduction, especially in regard to protecting family farms and ranches, and small businesses, this Member strongly opposes the permanent repeal of the Federal estate tax provisions. This Member believes that inheritance taxes unfortunately do adversely and inappropriately affect Nebraskan small businesses, farmers, and ranchers when they attempt to pass this estate from one generation to the next. This Member also believes that the estate tax elimination provisions are at worst a faulty product and at best only a shadow of what could be beneficially done to reduce the inheritance tax burden on most Americans who now and in the future are actually subject to such estate taxes.

It must also be noted that this Member is strongly in favor of substantially raising the estate tax exemption level and reducing the rate of taxation on all levels of taxable estates, and that he has introduced legislation, H.R. 42, to this effect. This Member believes that the only way to ensure that his Nebraska and all American small business, farm and ranch families and individuals benefit from estate tax reform is to dramatically and immediately increase the Federal inheritance tax exemption level, such as provided in H.R. 42.

This Member's bill (H.R. 42) would provide immediate, essential Federal estate tax relief by immediately increasing the Federal estate tax exclusion to \$10 million effective upon enactment. (With some estate planning, a married couple could double the value of this exclusion to \$20 million. As a comparison, under the current law for year 2001, the estate tax exclusion is only \$675,000.) In addition, H.R.

42 would adjust this \$10 million exclusion for inflation thereafter. The legislation would decrease the highest Federal estate tax rate from 55 percent to 39.6 percent effective upon enactment, as 39.6 percent is currently the highest Federal income tax rate. Under the bill, the value of an estate over \$10 million would be taxed at the 39.6 percent rate. Under current law, the 55 percent estate tax bracket begins for estates over \$3 million. Finally, H.R. 42 would continue to apply the stepped-up capital gains basis to the estate, which is provided in current law. In fact, this Member has said on many occasions that he would be willing to raise the estate tax exclusion level to \$15 million.

Since this Member believes that H.R. 42 or similar legislation is the only responsible way to provide true estate tax reduction for our nation's small business, farm and ranch families, this Member will once again state his reasons, as follows, for his opposition to the total elimination of the Federal estate tax.

First, to totally eliminate the estate tax on billionaires and mega-millionaires would be very much contrary to the national interest.

Second, the elimination of the estate tax also would have a very negative impact upon the continuance of very large charitable contributions for colleges and universities and other worthy institutions in our country.

Finally, and fortunately, this Member believes that actually it will never be eliminated in the year 2010.

At this point it should be noted that under the previously enacted estate tax legislation (e.g., the Economic Growth and Tax Relief Reconciliation Act), beginning in 2011, the "stepped-up basis" is eliminated (with two exceptions) such that the value of inherited assets would be "carried-over" from the deceased. Therefore, as noted previously by this Member, the Economic Growth and Tax Relief Reconciliation Act could result in unfortunate tax consequences for some heirs as the heirs would have to pay capital gains taxes on any increase in the value of the property from the time the asset was acquired by the deceased until it was sold by the heirs—resulting in a higher capital gain and larger tax liability for the heirs than under the current "stepped-up" basis law. Unfortunately, H.R. 2143 made the stepped-up basis elimination permanent resulting in a continuation of the problems just noted by this Member—higher capital gains and larger tax liability for heirs.

In closing, Mr. Speaker, while this Member is strongly supportive of legislation to substantially rise the estate tax exemption level and to reduce the rate of taxation on all levels of taxable estates, and as such introduced legislation to this effect (H.R. 42), this Member cannot in good conscience support the total elimination of the inheritance tax on the super-rich. Therefore, this Member will be voting against H. Res. 524.

Mr. OTTER. Mr. Speaker, I rise today to support H. Res. 524. This resolution, expressing the view of the House on permanently repealing the death tax, also reflects the view of the American people concerning the death tax. Across this country shopkeepers, farmers, small manufacturers, and everyday individuals who managed to save for their families through hard work and sacrifice are urging the passage of the Permanent Death Tax Repeal Act of 2002. Passage of that act will provide added incentives for savings and productive

investment, and end the harmful dissolution of family farms and businesses. Idaho towns and farms in particular are hard hit by the death tax and urgently seek its permanent repeal. I urge members of this House to join a bipartisan majority supporting H. Res. 524, supporting H.R. 2143, and supporting the American dream.

□ 1445

The SPEAKER pro tempore (Mr. SIMPSON). All time for debate has expired.

Pursuant to House Resolution 527, the resolution is considered read for amendment and the previous question is ordered on the resolution.

The question is on the resolution.

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

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

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this resolution will be postponed.

MESSAGES FROM THE PRESIDENT

Messages in writing from the President of the United States were communicated to the House by Ms. Evans, one of his secretaries.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will now put each question on which further proceedings were postponed earlier today in the following order: House Resolution 525, by the yeas and nays; House Resolution 524, by the yeas and nays; House Concurrent Resolution 337, by the yeas and nays; and the motion to instruct conferees on H.R. 3295, by the yeas and nays.

The Chair will reduce to 5 minutes the time for any electronic vote after the first such vote in this series.

SENSE OF HOUSE THAT CONGRESS SHOULD COMPLETE ACTION ON LEGISLATION EXTENDING AND STRENGTHENING SUCCESSFUL 1996 WELFARE REFORMS

The SPEAKER pro tempore. The pending business is the question of agreeing to the resolution, House Resolution 525, 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 280, nays 123, not voting 29, as follows:

[Roll No. 400]

YEAS—280

Abercrombie	Allen	Bachus
Aderholt	Andrews	Baker
Akin	Armey	Baldacci

Ballenger	Harman	Platts	Clayton	Kennedy (RI)	Pascarell
Barcia	Hart	Pombo	Clyburn	Kildee	Pastor
Barr	Hastings (WA)	Pomeroy	Conyers	Kilpatrick	Paul
Bartlett	Hayes	Portman	Coyne	Kucinich	Payne
Barton	Hayworth	Price (NC)	Crowley	LaFalce	Pelosi
Bass	Hefley	Pryce (OH)	Davis (IL)	Langevin	Rahall
Bereuter	Herger	Putnam	DeGette	Lantos	Rangel
Biggert	Hill	Quinn	Delahunt	Lee	Reyes
Billirakis	Hinojosa	Radanovich	DeLauro	Lewis (GA)	Rivers
Bishop	Hobson	Ramstad	Deusch	Lofgren	Rodriguez
Blunt	Hoeffel	Regula	Dicks	Lynch	Rothman
Boehlert	Hoekstra	Rehberg	Dingell	Maloney (NY)	Roybal-Allard
Boehner	Holden	Reynolds	Doggett	Markey	Rush
Bonilla	Holt	Riley	Doyle	Matsui	Sabo
Bono	Hooley	Roemer	Engel	McCollum	Sanders
Boozman	Horn	Rogers (KY)	Evans	McDermott	Schakowsky
Boswell	Hostettler	Rogers (MI)	Farr	McGovern	Scott
Boyd	Houghton	Rohrabacher	Fattah	McIntyre	Serrano
Brady (TX)	Hoyer	Ross	Filner	McKinney	Slaughter
Burr	Hulshof	Royce	Ford	McNulty	Solis
Burton	Hunter	Ryan (WI)	Frank	Meehan	Stark
Calvert	Hyde	Ryan (KS)	Gonzalez	Meek (FL)	Thompson (CA)
Camp	Isakson	Sanchez	Green (TX)	Meeks (NY)	Thompson (MS)
Cannon	Israel	Gutierrez	Gutierrez	Menendez	Tierney
Cantor	Issa	Hastings (FL)	Hastings (FL)	Millender	Towns
Capito	Istook	Hilliard	Hilliard	McDonald	Udall (CO)
Capps	John	Hinchey	Hinchey	Mollohan	Udall (NM)
Cardin	Johnson (CT)	Honda	Honda	Moran (VA)	Velazquez
Carson (OK)	Johnson (IL)	Inslee	Inslee	Morella	Visclosky
Castle	Johnson, Sam	Jackson (IL)	Jackson (IL)	Murtha	Waters
Chabot	Jones (NC)	Shadegg	Shadegg	Nadler	Watson (CA)
Chambliss	Keller	Shaw	Shaw	Napolitano	Watt (NC)
Clement	Kelly	Shays	Shays	Oberstar	Waxman
Coble	Kennedy (MN)	Sherman	Sherman	Olver	Wexler
Collins	Kerns	Sherwood	Sherwood	Owens	Woolsey
Combest	Kind (WI)	Shimkus	Shimkus	Pallone	
Condit	King (NY)	Shows	Shows		
Costello	Kingston	Shuster	Shuster		
Cox	Kirk	Simmons	Simmons		
Cramer	Klecza	Simpson	Simpson		
Crane	Knollenberg	Skeen	Skeen		
Crenshaw	Kolbe	Skelton	Skelton		
Cubin	LaHood	Smith (MI)	Smith (MI)		
Culberson	Lampson	Smith (NJ)	Smith (NJ)		
Cummings	Larsen (WA)	Smith (TX)	Smith (TX)		
Cunningham	Latham	Smith (WA)	Smith (WA)		
Davis (CA)	LaTourette	Snyder	Snyder		
Davis (FL)	Leach	Souder	Souder		
Davis, Jo Ann	Levin	Spratt	Spratt		
Davis, Tom	Lewis (CA)	Stearns	Stearns		
DeFazio	Lewis (KY)	Stenholm	Stenholm		
DeLay	Linder	Strickland	Strickland		
DeMint	Lipinski	Stupak	Stupak		
Dooley	LoBiondo	Sullivan	Sullivan		
Doolittle	Lowe	Sununu	Sununu		
Dreier	Lucas (KY)	Sweeney	Sweeney		
Duncan	Lucas (OK)	Tancredo	Tancredo		
House Resolution 525, by the yeas and nays; House Resolution 524, by the yeas and nays; House Concurrent Resolution 337, by the yeas and nays; and the motion to instruct conferees on H.R. 3295, by the yeas and nays.	Luther	Tanner	Tanner		
	Maloney (CT)	Tauscher	Tauscher		
	Manzullo	Tauzin	Tauzin		
	Mascara	Taylor (MS)	Taylor (MS)		
	Matheson	Terry	Terry		
	McCarthy (MO)	Thomas	Thomas		
	McCarthy (NY)	Thornberry	Thornberry		
	McCrery	Thune	Thune		
	McHugh	Thurman	Thurman		
	McInnis	Tiahrt	Tiahrt		
	McKeon	Tiberi	Tiberi		
	Mica	Toomey	Toomey		
	Miller, Dan	Turner	Turner		
	Miller, Gary	Upton	Upton		
	Miller, Jeff	Vitter	Vitter		
	Moore	Walden	Walden		
	Moran (KS)	Walsh	Walsh		
	Myrick	Wamp	Wamp		
	Nethercutt	Watkins (OK)	Watkins (OK)		
	Ney	Watts (OK)	Watts (OK)		
	Northup	Weiner	Weiner		
	Norwood	Weldon (FL)	Weldon (FL)		
	Nussle	Weldon (PA)	Weldon (PA)		
	Osborne	Weller	Weller		
	Ose	Whitfield	Whitfield		
	Otter	Wicker	Wicker		
	Oxley	Wilson (NM)	Wilson (NM)		
	Pence	Wilson (SC)	Wilson (SC)		
	Peterson (MN)	Wolf	Wolf		
	Peterson (PA)	Wu	Wu		
	Petri	Wynn	Wynn		
	Phelps	Young (AK)	Young (AK)		
	Pickering	Young (FL)	Young (FL)		
	Pitts				

NAYS—123

Ackerman	Berkley	Boucher
Baca	Berman	Brady (PA)
Baird	Berry	Brown (FL)
Baldwin	Blumenauer	Brown (OH)
Becerra	Bonior	Capuano
Bentsen	Borski	Clay

Kennedy (RI)	Pascarell
Kildee	Pastor
Kilpatrick	Paul
Kucinich	Payne
LaFalce	Pelosi
Langevin	Rahall
Lantos	Rangel
Lee	Reyes
Lewis (GA)	Rivers
Lofgren	Rodriguez
Lynch	Rothman
Maloney (NY)	Roybal-Allard
Markey	Rush
Matsui	Sabo
McCollum	Sanders
McDermott	Schakowsky
McGovern	Scott
McIntyre	Serrano
McKinney	Slaughter
McNulty	Solis
Meehan	Stark
Meek (FL)	Thompson (CA)
Meeks (NY)	Thompson (MS)
Menendez	Tierney
Millender	Towns
McDonald	Udall (CO)
Mollohan	Udall (NM)
Moran (VA)	Velazquez
Morella	Visclosky
Murtha	Waters
Nadler	Watson (CA)
Napolitano	Watt (NC)
Oberstar	Waxman
Olver	Wexler
Owens	Woolsey
Pallone	

NOT VOTING—29

Barrett	Everett	Neal
Blagojevich	Fossella	Obey
Brown (SC)	Gephardt	Ortiz
Bryant	Gillmor	Ros-Lehtinen
Buyer	Hilleary	Roukema
Callahan	Jefferson	Sawyer
Carson (IN)	Jenkins	Schrock
Cooksey	Larson (CT)	Stump
Deal	Miller, George	Taylor (NC)
Diaz-Balart	Mink	

□ 1508

Messrs. LANGEVIN, HILLIARD, RAHALL, DICKS, and REYES changed their vote from “yea” to “nay.”

Messrs. BALDACCI, ALLEN, and STRICKLAND changed their vote from “nay” to “yea.”

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.

Mr. LARSON of Connecticut. Mr. Speaker, I missed rollcall vote No. 400 today. Had I been present and voting, I would have voted “nay.”

SENSE OF HOUSE THAT CONGRESS SHOULD COMPLETE ACTION ON PERMANENT DEATH TAX REPEAL ACT OF 2002

The SPEAKER pro tempore (Mr. SIMPSON). The pending business is the question of agreeing to the resolution, House Resolution 524, 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.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 242, nays 158, not voting 32, as follows: