

Lost in the argument was the fact that nearly everyone in this body is for tax cuts in some form. Our differences are about who these tax cuts go to. Who needs them and why. Tax cuts and our spending priorities need not be mutually exclusive.

But who do the tax cuts in the President's dividend tax plan go to? By and large, no matter how we look at it, they go to Americans who do not need them. Specifically, two-thirds of the benefits of the tax cut would flow to the top 5 percent of the population. That is individuals with an average income of about \$350,000 per year. The top 1 percent of people who, on average, have an average income of \$1 million, this is 1 percent of tax filers, they would receive 42 percent of the benefits; and people with incomes that exceed \$3 million would receive nearly a quarter of the tax cut benefits. The top 2 percent of tax filers would receive nearly as much from this tax cut as the bottom 90 percent of all tax filers combined.

How much is that exactly? Well, millionaires could receive up to \$90,000 in a tax cut. But if one's income is between \$40,000 and \$50,000, people who could really use a tax cut, they would receive an annual average benefit of \$84; and people with incomes between \$30,000 and \$40,000 would receive only \$42.

Mr. Speaker, I think most of us recognize those who pay more into the system will get more out of the system, but a \$42 tax cut for some and a \$90,000 tax cut for others is simply beyond all reasonable bounds of proportion and fairness, particularly in this economy when these tax cuts mean that vital services are being reduced at a time when so many families are struggling to make ends meet. \$42 will not go far for a family worrying about paying the rent or putting food on their table. At the very least, we have an obligation to do something for these families.

Mr. Speaker, that is why I offered an amendment during the Committee on the Budget markup to expand the child tax credit from \$600 to \$1,000 per child, to make it available to low-income families with children who are currently not eligible because they do not pay enough in Federal income tax to qualify for the full credit. They pay taxes, they pay payroll taxes, State taxes, local taxes, and excise taxes, but they do not pay enough in Federal income tax. My amendment would have built on the President's tax plan to help working families, while at the same time stimulating the economy.

As a matter of fact, the President's tax plan includes a proposal to increase the child tax credit to \$1,000 per child for some families. In fact, he allocated \$7.4 billion for this purpose in fiscal year 2003. But, today, 20 million children will not receive the full increase, including 10 million who will not receive any increase at all, because, as I have said, these families do not pay

enough in income taxes to have the credit count.

I want to be clear, these working families do pay taxes. They pay FICA, payroll taxes, State and local taxes, excise taxes, all of which place a far heavier burden on those with the lowest incomes. This is not an issue of income redistribution. Even taking into account the Earned Income Tax Credit, about two-thirds of low- and moderate-income families with children still face a net tax burden. They deserve to receive the full amount of this tax credit.

Over three-quarters of these children are in working families who are struggling to make ends meet. The President's proposal will also leave out about one-half of African American children and over 40 percent of Hispanic children.

My amendment would have reaffirmed President Bush's proposal to increase the child tax credit to \$1,000, but it would make the credit fully refundable so every single eligible family could benefit from it.

In addition to being the right thing to do for working families, this tax cut would stimulate our economy, which continues to flounder. Only about one-fourth of the \$300 rebate in the last tax cut were put back into the economy. The rest was saved. Giving tax cuts to families who would spend the money immediately, typically low- and middle-income families, would be the best stimulus we could give to our economy right now.

This proposal would have been offset by reducing other aspects of the President's tax plan, such as the dividends tax cut which, as I have said, would give nearly two-thirds of its benefits to the top 5 percent of the population. The top 5 percent with average incomes of \$350,000 do not need another tax cut.

Mr. Speaker, this week is being touted as a week to focus on our children. We should take this opportunity to provide relief to families who need it the most. When this body takes up the tax cut legislation next week, the least we can do is consider the working families who are the backbone of our economy.

H.R. 1413, SMALLPOX EMERGENCY PERSONNEL PROTECTION ACT

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

Mr. DREIER. Mr. Speaker, the Committee on Rules may meet tomorrow, March 26, 2003, to grant a rule which could limit the amendment process for floor consideration of H.R. 1413, the Smallpox Emergency Personnel Protection Act of 2003.

Any Member wishing to offer an amendment should submit 55 copies of the amendment and one copy of a brief explanation of the amendment to the Committee on Rules up in room H-312 of the Capitol by 2 p.m. on Wednesday, March 26. Members should draft their

amendments to the bill introduced March 25 by the gentleman from North Carolina (Mr. BURR).

Members should use the Office of Legislative Counsel to ensure that their amendments are properly drafted and should check with the Office of the Parliamentarian to be certain that their amendments comply with the rules of the House.

THE WAR IN IRAQ

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

Mr. KING of Iowa. Mr. Speaker, tonight I rise because something has been weighing on my mind since last week, and as I have watched the pressure in the streets of America and around the world, I thought I would observe the protests that were taking place a week ago last Saturday that gathered around the Washington Monument.

I walked around for an hour and a half amongst the people, and the mood was something like I imagine Woodstock was. But as I looked at the signs and I read the profanity, I began to try to sort the people out and what they believed in, and I saw the desecrated American flags in their ranks. There were quite a number of people there.

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Then I went up to the White House for a little while and ended up down by Pershing Park on what I call the grassy knoll. I watched probably 50,000 people come streaming by that corner in what I would call a river of discontent. As I looked at the flags and the signs and I watched the people, I saw some things that, of course, I hope was not on television, if your children are watching, but I also saw Communist flags, socialist flags.

I had made the statement a couple of weeks ago that these people were anti-American and that you would not find a single undesecrated American flag in the bunch, but I looked closely through and found about a dozen. For every undesecrated American flag, and some of them were on their way to desecration, there were at least 10 others that were already desecrated marched through. There were probably 10 Palestinian flags for each American flag undesecrated.

The people sorted out into some categories as you watched them go by. Out-and-out Communists, proud and avowed socialists, radical fundamental Islamists, the angriest of the group by my opinion, and regular liberals and pacifists. I deal pretty well with the pacifists. They have a political opinion and a right to speak, as does anyone in this country constitutionally; but when it undermines our war effort, it concerns me greatly.

And so I left that sea of discontent thinking, well, I'll come back to Congress where it will be logical and it will

be reasonable and I can deal with people who have the best interests of America in mind. We entered into a debate last Thursday night, a simple resolution to support our troops. This is the CONGRESSIONAL RECORD of that debate that ran on until about 3 o'clock on last Friday morning and some of the things that I heard here are the kind of things that I would have expected to hear from the people that were in the middle of the street.

For example, the gentlewoman from California: "I believed and still believe that diplomatic alternatives existed. The inspection process was working."

That debate was over.

The gentleman from Washington said:

The leadership should be ashamed of bringing this resolution to the floor. I for one will not be forced to praise the President's reckless decisions. I cannot endorse the administration's policy of unilateral military action without international sanctions. This is a war of choice.

Unilateral military action with 47 nations signed on. I could go on and on. I have marked these in the book over and over again.

If you are on the front lines in Iraq, if you have volunteered to risk your life to protect the liberties of this great Nation and you see the discontent in the streets of America and around the world of people that cannot answer the simple question, has there ever been a just war, and they will not answer that question because they know that if they do, they will have to say the Revolutionary War was not a just one by their logic and they would be kneeling to a King George.

So we have George W. Bush President and a great one, one who has laid out a vision for this country. It is a vision that is in this document, this document that hardly anyone reads, the National Security Strategy of the United States of America. I have gone through that and taken out some excerpts that I think are important that the public understand and know. This is policy that is being applied I believe today in Iraq:

We do not use our strength to press for unilateral advantage. We seek instead to create a balance of power that favors human freedom. The United States must defend liberty and justice because these principles are right and true for all people everywhere. No nation owns these aspirations and no nation is exempt from them.

People everywhere want to be able to speak freely, choose who will govern them, worship as they please, educate their children, male and female, own property and enjoy the benefits of their labor. These values of freedom are right and true for every person in every society, and the duty of protecting these values against their enemies is the common calling of freedom-loving people across the globe and across the ages.

That is our calling. It is a calling to end this war on tyranny at some point. It is a call to provide for the safety of the American people.

In conclusion, I would use these words from the President's State of the Union address January 28:

Americans are a free people who know that freedom is the right of every person and the future of every nation. The liberty we prize is not America's gift to the world; it is God's gift to humanity.

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

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

ATTACK IN KASHMIR

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

Mr. PALLONE. Mr. Speaker, I rise on the House floor this evening to express my deep sorrow for the victims of a brutal attack in Kashmir that began on late Sunday night in Nandimarg village, which was inhabited by 11 remaining Kashmiri Pandit families. After the massacre by gunmen dressed in Indian Army uniforms, 24 Kashmiri Pandits, including 11 women and two children, were left dead.

Mr. Speaker, the conflict in Kashmir has plagued this region for over 3 decades and has created an extremely dangerous and unstable situation for the Pandit community. There was a long history of attacks against Pandits in the 1990s, which started the mass migration of this indigenous people from the valley. As the severity of violence has increased and as the frequency of attacks has risen to a near daily basis, the mass exodus of the Pandits has perpetuated and, over time, well over 60,000 Pandits have been murdered. The Pandits as a people have faced tremendous hardship. They have been forced to leave their homes, jobs and temples in order to stay alive. They have been forced to abandon cultural practices in order to live in refugee camps. The exodus from the valley has left the Pandits as refugees in their own country, running away from persecution and extinction.

Mr. Speaker, for the Pandits who have remained in the Kashmir Valley or who planned to return, assurances were made in November by the new Kashmiri state coalition government to protect Pandits from violence. In fact, when the new government took power in Kashmir, its leaders pledged to provide welcoming conditions and the resources necessary for Pandits to safely return.

Unfortunately, Mr. Speaker, this has not been the case and both the state and federal authorities have failed to protect the Pandits. It has become clear that security lapses contributed to yesterday's Nandimarg massacre and both the state government in Jammu and Kashmir as well as the Indian Government in New Delhi must step up and meet the needs of both the nearly 8,000 Pandits living in the Kash-

mir Valley and the 200,000 that live outside of Kashmir. The Pandits in the valley cannot continue to endure the unceasing threat of violence, and the Pandits elsewhere in India must be convinced that their return to the valley will be safe.

Mr. Speaker, I hope that a combination of events will take place that will effectuate necessary protections for these people. I encourage the coalition government in Kashmir to do justice to the Pandits. Additionally, I urge President Bush to put more pressure on President Musharraf of Pakistan to stop Islamic militant infiltration into Kashmir and to end Pakistan's moral and military support to these fundamentalists responsible for the mass murder of the Pandits. Pakistan received \$50 million in military assistance from the U.S. earlier this month, is slated to receive \$25 million in the supplemental appropriations bill scheduled to come to the House floor, and in the President's fiscal year 2004 budget there is a provision that requests \$75 million to Pakistan in foreign military financing. My fear is that U.S. military assistance to Pakistan will then be turned around and used against India, particularly in Kashmir.

Mr. Speaker, the President must continue to persuade Pakistan to end terrorism in Kashmir and the U.S. should not be providing military assistance to the Musharraf regime. Mr. Speaker, there are no words to express the devastation of the Nandimarg massacre and the sad history of the Kashmiri Pandits. Mr. Speaker, on behalf of the Pandits, I call upon the coalition government in the state of Jammu and Kashmir to actively engage in steps to protect Pandits that are still in the valley and to ensure the safe return of all Pandits that have been forced to leave for over a decade.

DENOUNCING INHUMANE TREATMENT OF UNITED STATES PRISONERS OF WAR

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

Mr. PENCE. Mr. Speaker, I rise this evening to denounce the creation and the broadcast of the inhumane treatment of United States prisoners of war held by the Iraqi military, photographed by the Iraqi military in violation of the Geneva Convention and broadcast worldwide by the Qatar government-owned Al Jazeera network.

For those who have been living somewhere other than in front of television the last 48 hours, Mr. Speaker, we all were witness of Iraqi forces parading five captured American soldiers, including a woman, before television cameras this past weekend. The Iraqi television footage, which was replayed