

checks, to foster innovation in the check collection system without mandating receipt of checks in electronic form, and to improve the overall efficiency of the Nation's payments system, and for other purposes, which was referred to the House Calendar and ordered to be printed.

REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 760, PARTIAL-BIRTH ABORTION BAN ACT OF 2003

Mr. SESSIONS, from the Committee on Rules, submitted a privileged report (Rept. No. 108-139) on the resolution (H. Res. 257) providing for consideration of the bill (H.R. 760) to prohibit the procedure commonly known as partial-birth abortion, which was referred to the House Calendar and ordered to be printed.

DEMOCRAT TAX CUT INCLUDES WORKING AMERICAN FAMILIES

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

Mr. EMANUEL. Mr. Speaker, when we were here in the House the other day to vote on the third tax cut of the President, the majority leader stated that we were going to be back and they were going to be back with another tax cut.

Well, we have a tax cut. It is on behalf of working families and their children, so I would like to take the majority leader up on his offer to have another tax cut immediately following the first three tax cuts that they have passed, and bring up this tax cut that he said we were going to have, one right after we got back from session. We were going to have another tax cut. Not even was the ink dry, but we were beginning to work on another tax cut.

I found it a little ironic that night when I heard the majority leader say that, because I thought this was going to be the jobs and growth tax cut. Why do we need another tax cut if this was going to be so effective? Maybe it will produce the same results the first tax cut did, which has resulted in 2.75 million Americans losing their jobs, 5 million Americans losing their health care, \$1 trillion worth of foreclosed corporate assets, and 2 million Americans walking out of the middle class into poverty.

But they want to do another tax cut; so, as we say in Chicago, I've got you one. That is, I have a tax cut for middle-class, working-class families and their children, the Rangel-DeLauro-Davis bill. It focuses our priorities on working families and children. It makes good economic sense, and it makes good moral sense. It reflects, most importantly, our values.

Now, the President during the State of the Union said that we would not leave our burdens to our children, that we would solve our problems today. I

cannot think of anything that more reflects those types of statements, and those values embedded in that statement than that we would focus our tax cuts on our children, the children of working parents who get up every day and struggle to do right. They do not choose welfare, they choose a paycheck.

As my colleague, the gentleman from Texas, mentioned, we have to reward work. These are the children of working families.

Now, in 1997, we had a balanced budget, a budget that was balanced with our priorities as well as our values. It expanded the earned income tax credit, it offered a \$500 per child tax credit, and it provided 10 million uninsured children of working parents health care. It also cut the capital gains tax.

We also created a tax credit for higher education, and we did it while balancing our budget. We met our obligations. We invested in the long-term growth of this country's economy. We got the economy moving by balancing the budget. We did not hurt the long-term opportunities, but we invested in education, health care, and the environment.

Now this administration has chosen to have three tax cuts. What have they resulted in? \$3 trillion have been added to the Nation's debt, and nearly 3 million Americans are without jobs. What a deal. What an opportunity.

Now, the first excuse for having left 12 million children of working parents out of this tax cut was, we forgot. We did not know. That is interesting. When it came to closing the tax loophole for corporations that use the ZIP code of Bermuda, we did not forget them. We took that right out. We said, that does not belong in this tax cut.

That is \$30 billion of lost revenue that American working families have to make up. We did not forget them. We did not leave them behind. We remembered what ZIP code they were in. We remembered their area code. We got them right back where they belonged. Those are our pioneers. Those are our rangers, as they are known in some parts of this country.

Now, the other excuse given was, these people do not pay taxes. That is funny, because when they get their paycheck their FICA is withdrawn, their State income tax is withdrawn, their property taxes they have to pay. They pay taxes.

What is interesting, the very crowd they are criticizing was the crowd Ronald Reagan praised when he created in 1986 the earned income tax credit. Ronald Reagan was the one who signed this into law. President Clinton was the one who doubled it in 1993 and expanded it in 1997. We worked across party lines to help every child. These are America's children. We did not discriminate. We surely do not discriminate against the children of millionaires.

Where are our common values? How do we choose to give such a high priority on the depreciation of machinery,

yet we cannot appreciate our children? How do we make that choice?

I know the men and women on the other side. They are good people with good values. These are not the values their parents raised them with, to choose the depreciation of machinery over the appreciation of our children.

I believe that we have a tax cut. Democrats offer one in good faith, the type of tax cut Republicans have voted for both in the other body as well as in the past. As our majority leader of the House said before the last tax bill was voted on, we are going to come back and we are going to do another tax cut. The Senate leader said that we are going to do another tax cut.

We have a tax cut. We stand ready to work with them and fulfill their obligations to get another tax cut passed, one that works and benefits our economy, the children of working families, enshrines the value of work, and holds that up; not just rewards passive income, but rewards active work.

VETERANS, CHILDREN, AND GREEDY, UNPATRIOTIC CORPORATIONS

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

Mr. STRICKLAND. Mr. Speaker, I rise this evening to talk about veterans, to talk about children, and to talk about greedy, unpatriotic corporations.

First of all, I would like to say a word about our veterans. We passed a budget in this Congress which, over the 10-year budget cycle, will underfund veterans' programs by \$6.2 billion.

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And included in that budget are certain assumptions which will greatly increase the financial burdens that will be placed upon the backs of our veterans. First of all, a decision has been made that if you are a priority-eight veteran, considered high-income, and, quite frankly, in my district that could be someone who makes as little as \$22,000 a year, you are considered high-income, and so you would no longer be able to enroll in the VA health care system.

Now that is fairly shameful. In the Committee on Veterans Affairs earlier today, one of my colleagues said that he was a priority-eight veteran and he really did not object to being excluded. Well, the fact is that I and all of the rest of us who serve in this body make about \$150,000 a year. It is probably a little easier for us to pay for our health care than it would be for a veteran who makes as little as \$22,000 a year.

Well, there are other things that this budget does. It assumes that we will charge priority-seven and -eight veterans an annual \$250 enrollment fee, something that we have never done in the past. So these veterans are now going to be asked to pay an additional \$250 annual enrollment fee.

But it gets worse: the budget assumption that the cost of a prescription drug for these veterans will go from \$7 a prescription all the way up to \$15 a prescription. Now, we just increased this co-payment from \$2 to \$7 about a year and a half ago, and now we want to take it up to \$15 a prescription. If you are on a fixed income and you make \$22,000 a year and you get eight or 10 prescriptions a month, that is a big chunk of your disposable income.

Well, it gets worse. The budget also assumes that we will increase the cost of a clinic visit for a veteran. I think the American people are getting the picture. We applaud our servicemen and women. We thank them for their service. But when they really need help from our government, we nickel and dime our veterans.

What about our children? In this tax cut we passed a week before last, we left 12 million children out; 12 million children whose parents make somewhere between something like 11,000 to 25 or \$26,000 a year will end up getting nothing, while a child whose parents make 40,000 or \$60,000 a year will get an additional \$400 tax credit. It is just simply unfair.

There is something else that ought to make every one of us who serves in this Chamber stay up at night and worry about our actions: many children of young men and women who at this very moment are serving this country in Iraq will have their children excluded in this tax package. Think of that. Moms and dads being sent to Iraq to defend the freedoms of this country and their children are going to be excluded from the benefits of this increased child tax credit.

But I want to tell you, we can solve some of these problems if we are willing to do one thing. If we are willing to close the loophole, the tax loophole that allows large profitable corporations to go to Bermuda and get a post office box while keeping all of their operations in this country and doing that simply so they will not have to pay their fair share of taxes. Think of that. And many of these corporations who have chosen to engage in this tactic, which I consider highly unpatriotic, are benefiting by getting multimillion dollar contracts under the Department of Homeland Security.

So here is what we have: corporations that do not want to pay their taxes going to Bermuda and yet getting multiple millions of dollars from this government under the Department of Homeland Security. We take care of the wealthy in this Chamber, but the veterans and the children are too often left behind.

TAX PLAN HELPS RICH AND ABANDONS CHILDREN AND VETERANS

THE SPEAKER pro tempore (Mr. MARIO DIAZ-BALART of Florida). Under a previous order of the House, the gentleman from New York (Mr. CROWLEY) is recognized for 5 minutes.

Mr. CROWLEY. Mr. Speaker, during the debate on the tax bill, the Republicans continually stated how the Nation's economic policy should alleviate taxes on the rich as they are the ones doing the so-called creating of wealth, as opposed to the middle-class people actually doing the labor in our Nation's plants, ports, factories, warehouses, and offices.

When Democrats pointed out that they were, in fact, providing a tax cut to the richest and wealthiest 1 percent of Americans, something that my Republican colleagues never denied, the Republicans accused Democrats of playing class warfare. But class warfare is pitting people against each other, and that is what the Republican tax bill has done.

Nothing highlights class warfare of the Republicans against middle-class people more than the midnight actions of the Republicans and President Bush when they stripped out many of the child care tax credit provisions for hard-working poor families. Numbers crunching is, I think, what they call it. I believe the cutting of the child tax credit for the poorest in this country is unconscionable.

Now, I understand that after leaving the economic policies of the past 3 years, which have led to the loss of over 2.7 million private sector jobs, that the Republicans would be unfamiliar with the term "working people" as they have eliminated so many of them to date; but they do, in fact, exist. In fact, in addition to the 2.7 million jobs that have disappeared under the Bush economic plan, millions more Americans have slipped out of the middle class and into the category of working poor. They include the over 3 million new Americans without any health insurance. They are the families who work two jobs to pay the rent and put food on the table, the same people who actually are seeing their taxes rise under the Bush plan, the ones who are losing education and health benefits under the Bush plan. They are the 8 million children stripped of benefits by the Republicans in this House. All the while the Republican bill will ensure millions of new rich Americans will pay no taxes.

They are the people referred to by the conservative Wall Street Journal as the "lucky duckies."

Class warfare is putting interests of the richest 1 percent of the people, including those millionaires who shelter their income in overseas accounts and pay no taxes, over those of hard-working poor people in this country. I had always been taught that it was women and children first. But in this sinking ship of the U.S. economy, the Republican ship captains are letting women and children go down with the ship while saving the strongest first.

In fact, Republicans refuse to eliminate a corporate tax loophole that allows corporations to escape U.S. taxes by filing shell corporations overseas. Democrats wanted to change this by

ensuring that 8 million children receive fair benefits while eliminating tax loopholes that hurt the U.S. While these children will not get the average \$93,000-plus tax exemptions that millionaires will get, they do deserve some help. Democrats have a plan while Republicans have a scapegoat.

But let me hand it to the Republicans and President Bush. They have been adept at telling working men and women that their economic ideas will elevate them, when in reality it will give them the shaft. Not only are we literally taking money out of the hands of poor children; we are doing it to provide a tax credit to the richest 1 percent of Americans while blowing a hole in a deficit and not creating jobs.

In fact, even the conservative Wall Street Journal again states the Republican tax package will not create jobs. They argue that the President's plan is a "no go on job creation" and that the elimination on taxes on dividends will diminish the abilities of businesses to take tax incentives on capital investments and R&D, things that actually create jobs.

Even the President's own outside team of economic consultants stated that the surging deficits caused by his bill will actually "do more harm than good" as "surging budget deficits would raise interest rates and lower savings rates and actually discourage job creation."

So while Republicans like to keep stressing this is another \$350 billion windfall, they ignore other important numbers such as \$450 billion and rising, our annual budget deficit; \$1 trillion, what this will add to our national debt because of the high interest payments we will pay on borrowing this money for a tax cut for the rich; 563, the number of jobs lost every working hour of every working day since President Bush has become President.

This tax bill was bad for the American people when we passed it, when it was signed into law, and it will be bad for the history of the United States.

2.7 million—the number of private sector jobs that have been lost since Bush took over
8 million—the number of children who will lose benefits from the tax bill because of Republican chicanery

150,000—the newly unemployed in NYS since Mr. Bush assumed the presidency

120,000—the newly unemployed in NYC since Mr. Bush assumed the presidency

30,000—the newly unemployed in Queens, NY since Mr. Bush assumed the presidency

16,000—the newly unemployed in the Bronx since Mr. Bush assumed the presidency

Democrats opposed the first Bush tax cut claiming it would do nothing for job creation and blow a hole in our national budget, we were right then, and unfortunately, we will be right again

It gives Democrats no joy to watch as the Republicans squander our nation's resources, bankrupt our nation and overtax the middle class, but it is what Republicans from President Bush on down are doing.

The American public must demand a more accountable government, one that puts the interest of workers over millionaires.