

Mr. Speaker, for 7 years following the Gulf War, Saddam claimed that he did not possess weapons of mass destruction, and for all 7 years, he was lying. Iraqis told inspectors they had no mustard agent and then they expressed profound shock when quantities of mustard gas were found. Iraq told inspectors they never had weaponized VX nerve agent and then feigned surprise when inspectors found weaponized VX nerve agent. We learned that Saddam Hussein had constructed elaborate concealment mechanisms. The Iraqi regime spent a decade working to ensure that prohibited weapons production was kept quiet. When the inspectors were kicked out of Iraq in 1998, the regime had failed to account for vast quantities of its weapons of mass destruction stockpiles.

So here is a question for the dissenters: Why would a regime without weapons of mass destruction manufacture the mobile laboratories that our troops and the U.N. inspectors found to make such weapons? And why would the numerous defectors, many with recent, first-hand knowledge of Iraq's WMD programs, have detailed elaborate production and concealment efforts? Were they all lying?

Mr. Speaker, Iraq is the size of California and the dirt is deep. There are many places for these weapons to have been hidden. I urge the press and the American people to be patient and let our troops do their jobs. There are still soldiers at risk fighting off violence. We know that these weapons existed and we know that the Iraqi government has never accounted for their destruction. That is what we do know.

BAKE SALES AND BUDGET CUTS— THE IMPACT OF NO CHILD LEFT BEHIND

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

Mr. ETHERIDGE. Mr. Speaker, I rise today to explain the effects on our States of the administration's cut of the No Child Left Behind Act. The \$20 billion in education cuts could not come at a worse time as States scramble to close budget gaps and schools struggle to comply with the rigorous new law.

Across America, desperate measures are being taken. In Alabama, schools are being forced to raise class sizes. In Florida, two-thirds of the pre-kindergarten programs are being terminated. In Idaho, parents must raise money for teacher salaries through bake sales and auctions. In Illinois, they have laid off thousands of teachers and staff to increase class sizes and, in some schools, to nearly 40 students. Detroit plans to close 16 schools this month. In South Carolina, 2,000 teachers have been let go, and class sizes are up to 35 students.

This is just a sample of the consequences of the failure of the Federal Government to make good on its promises.

That is why I intend to introduce H.R. 2366, the Fully Fund the No Child Left Behind Act. Before we ask our schools to hold bake sales and our States to live with budget cuts, we should live up to our own budget cuts.

Mr. Speaker, Congress should honor its commitment to our students.

MEDICARE REFORM MEANS MODERNIZING HEALTH CARE FOR OUR SENIORS

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

Mr. RYAN of Wisconsin. Mr. Speaker, last night we marked up the Medicare bill in the Committee on Ways and Means, and we are hoping to pass a comprehensive Medicare bill by the 4th of July recess. Just a few minutes ago, we heard a sample of some of the rhetoric we are going to hear from the other side, the distortion, the demagoguery.

There are three things we are trying to accomplish with Medicare reform which we accomplish in this bill: make Medicare fair for seniors across all of America in all States like my State of Wisconsin; modernize Medicare so that it is once again a comprehensive health care plan with prescription drug coverage; and number 3, and perhaps the most important part, recognize the fact that in 13 years, Medicare is going bankrupt and we need to pass reforms to make Medicare solvent for the baby boom generation.

What we are doing is protecting all of the rights seniors have in Medicare today, but expanding their choices of coverage so they have the same choices, like every Member of Congress has here in their own health plan and every other Federal employee.

We have to modernize Medicare. We have to make it fair for all of our constituents in all of our States, and we have to save this vital program for the baby boom generation, and that is what we are accomplishing.

PROVIDING FOR CONSIDERATION OF H.R. 1528, TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2003

Mr. HASTINGS of Washington. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 282 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 282

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 1528) to amend the Internal Revenue Code of 1986 to protect taxpayers and ensure accountability of the Internal Revenue Service. The bill shall be considered as read for amendment. The amendment recommended by the Committee on Ways and Means now printed in the bill,

modified by the amendment printed in part A of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. All points of order against the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the further amendment printed in part B of the report of the Committee on Rules, if offered by Representative Rangel of New York or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divide and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. OSE). The gentleman from Washington (Mr. HASTINGS) is recognized for 1 hour.

Mr. HASTINGS of Washington. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Ms. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. HASTINGS of Washington asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Washington. Mr. Speaker, House Resolution 282 is a modified, closed rule waiving all points of order against the consideration of H.R. 1528, the Taxpayer Protection and IRS Accountability Act of 2003. The rule provides one hour of debate to be equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means. The rule also provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means, as modified by the amendment printed in Part A of the Committee on Rules report accompanying this resolution, shall be considered as adopted. The rule waives all points of order against the bill, as amended.

The rule further provides for consideration of the amendment printed in Part B of the report, if offered by the gentleman from New York (Mr. RANGEL) or his designee, which shall be considered as read and shall be separately debatable for one hour, equally divided and controlled by a proponent and an opponent.

Finally, the rule waives all points of order against the amendment printed in Part B of the report and provides one motion to recommit, with or without instructions.

Mr. Speaker, H.R. 1528, as authored by my friend and colleague, the gentleman from Ohio (Mr. PORTMAN), would amend the Internal Revenue Code of 1986 to protect taxpayers and ensure accountability of the IRS. The bill would improve the efficiency of tax administration and increase the confidentiality of tax returns and related information.

In addition, H.R. 1528 reforms the penalty and interest provisions of the Internal Revenue Code and provides new safeguards against unfair IRS collection procedures.

Specifically, the bill grants a first-time penalty waiver to individual taxpayers in cases where minor negligence results in a liability that is disproportionate and unreasonable.

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The bill allows taxpayers to enter into installment agreements for less than the full amount of their tax liability.

The bill also allows electronic filers until April 30 to file their individual tax returns and allows taxpayers to consult with the Taxpayer Advocate Service on a confidential basis.

Finally, the bill increases the authorization for low income taxpayer clinics from \$6 million to \$9 million in 2004 and from \$12 million for 2005 and \$15 million for subsequent years.

The Congressional Budget Office and Joint Committee on Taxation estimate that H.R. 1528 would decrease governmental receipts by \$308 million over the 2003–2013 time period, and CBO estimates that the bill would increase direct spending by \$171 million over the 2004–2013 time period.

CBO has determined that H.R. 1528 contains no private sector or intergovernmental mandates as defined by the Unfunded Mandate Reform Act and would impose no costs on State, local, or tribal governments.

Mr. Speaker, the gentleman from Ohio (Mr. PORTMAN) and his colleagues on the Committee on Ways and Means are to be commended for their efforts to increase fairness in accountability in our tax collection system. Accordingly, I urge my colleagues to support both this rule and the underlying bill.

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

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

(Ms. SLAUGHTER asked and was given permission to revise and extend her remarks.)

Ms. SLAUGHTER. Mr. Speaker, I thank the gentleman from Washington for yielding me the customary 30 minutes.

Mr. Speaker, priorities, what are our priorities? H.R. 1528 is a popular, non-controversial measure that would likely pass under suspension of the rules. So why have we made such a bill more problematic and more difficult to pass? A controversial provision unrelated to restraints on the IRS or protections for American taxpayers was grafted onto this consensus legislation for the second time. If our priority is to enact additional protections for the Federal taxpayer, why was a provision waiving consumer protections for the health insurance tax credit, for workers who have been displaced by trade, implanted into this unrelated bill?

The problem that we now face as we consider H. Res. 282 is that the tax-

payer protection bill eliminates the federally mandated requirements of affordability and nondiscrimination for state-based insurance policies for the American workers whose jobs were moved overseas. This controversial and problematic add-on allows the insurers to pick and choose the displaced workers that they wish to cover, insuring the young and healthy and refusing to cover the older workers and those with preexisting conditions. Such a provision would undo the promises Congress last year made to the displaced workers and to their families. Is our priority the health of working families, or is it increasing the bottom line for certain health plans?

Fortunately, the rule does make in order the substitute amendment offered by the gentleman from New York (Mr. RANGEL), my fellow New Yorker, the ranking member of the Committee on Ways and Means, which better reflects what our priorities should be. This amendment removes the waivers that would allow insurance plans to discriminate and includes the child tax credit that seems to have been abandoned in the bureaucratic forest.

The Nation was outraged to learn that in the recent tax-cutting package almost 12 million children were denied the benefit of the increased child tax credit. A way to correct this is simple and straightforward. The other body overwhelmingly by a vote of 94 to 2 passed a clean, simple, bipartisan bill to extend the child tax credit to the 7 million low-income working families. However, our priorities went in the wrong direction.

Instead of quickly passing the other body's bill so the President could sign it and these low-income working families could receive immediate tax credits, which they badly need, the Chamber chose to consider and pass another round of tax cuts totaling \$82 billion without any offsets, following on the heels of the \$350 billion worth of tax cuts. This indicated that the priority is to use the child tax credit legislation as another opportunity to add more and more tax cuts for those at the highest levels of wealth.

The Rangel substitute includes the language in the clean bill passed by the other body and contains language to extend the child tax credits to the 200,000-or-so families of the military personnel who serve in Iraq, Afghanistan or other combat zones and nonetheless are ineligible under the House-passed tax free-for-all. Let me repeat that, Mr. Speaker: 200,000 families of military personnel who are on active duty were denied the protections or the benefits from this bill.

I urge my colleagues to vote against this rule so that the provisions permitting the discrimination can be excised from an otherwise noncontroversial bill that would undoubtedly pass unanimously. Should H. Res. 282 pass, I strongly urge my colleagues to support the Rangel substitute amendment for these children and families who de-

serve swift and deliberate action without political add-ons and political chicanery.

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

Mr. HASTINGS of Washington. Mr. Speaker, I advise my friend from New York that I have no requests for time, and I am prepared to yield back if she is prepared to yield back.

Ms. SLAUGHTER. Mr. Speaker, I have no requests for time, and I yield back my time.

Mr. HASTINGS of Washington. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The resolution was agreed to.

A motion to reconsider was laid on the table.

PROVIDING FOR CONSIDERATION OF H.R. 8, DEATH TAX REPEAL PERMANENCY ACT OF 2003

Mr. REYNOLDS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 281 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 281

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 8) to make the repeal of the estate tax permanent. The bill shall be considered as read for amendment. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the amendment printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Pomeroy of North Dakota or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. OSE). The gentleman from New York (Mr. REYNOLDS) is recognized for 1 hour.

Mr. REYNOLDS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman, and my colleague and neighbor, from New York (Ms. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purposes of debate only.

(Mr. REYNOLDS asked and was given permission to revise and extend his remarks.)

Mr. REYNOLDS. Mr. Speaker, House Resolution 281 is a modified closed rule providing for the consideration of H.R. 8, the Death Tax Repeal Permanency Act of 2003, legislation to make the repeal of the estate tax permanent. The rule makes in order 1 hour of debate, a minority substitute, and one motion to recommit, with or without instructions.