still dealing with the possibility of a major conflagration over there.

Now, how does that affect the Middle East? Well, Israel is in jeopardy, but if Iran gets nuclear weapons and we don't do something about it and Israel doesn't, then all those countries around there are going to be intimidated, and they are all going to start moving toward radical Islam. That's my view, anyhow. And that is something we can't allow to happen. We can't allow that whole area to go down that road.

But in addition to that, we get about 30 percent or 40 percent of our energy from the Middle East, and if that happens, we are going to have trouble getting the oil that we need to keep our lights on, to keep the gasoline in our cars, and all the other things that we do with energy.

So I would just like to say that, instead of holding these conferences, if I were talking to him, Mr. President, and I know I can't, but if I were, I would say quit fooling around. Get with the program. Let Ahmadinejad and the Iranians know that we are not going to stand by and let them become a nuclear power with nuclear weapons. Because if they do, if they continue down that path, we along with Israel will do whatever is necessary to stop them.

They need to know that. As long as they know we're just talking and pushing papers around and talking about sanctions, they are not going to stop. They are only going to stop when they know we mean business. And, Mr. President, you are sure not giving them the right signal, in my opinion.

The SPEAKER pro tempore. Under a previous order of the House, the gentle-woman from Ohio (Ms. KAPTUR) is recognized for 5 minutes.

(Ms. KAPTUR addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

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

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

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

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

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

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

The SPEAKER pro tempore. Under a previous order of the House, the gentle-

woman from Florida (Ms. Ros-LEHTINEN) is recognized for 5 minutes.

(Ms. ROS-LEHTINEN addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from North Carolina (Ms. Foxx) is recognized for 5 minutes.

(Ms. FOXX addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Tennessee (Mrs. BLACKBURN) is recognized for 5 minutes.

(Mrs. BLACKBURN addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. ROHR-ABACHER) is recognized for 5 minutes.

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

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HONORING THE LIFE OF RICHARD J. MORGAN

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

Mr. GARRETT of New Jersey. Madam Speaker, on September 11, 2001, almost 3,000 individuals were victims of the most devastating act of terror in our Nation's history. First responders and civilians, mothers and fathers, husband and wives, friends and neighbors, the terrorists acted with impunity toward their victims, and our Nation still mourns this tragic loss.

This evening I'd like to specifically remember one of those victims, and that is Richard J. Morgan. Morgan, or Dick as he was known to his friends, was many things to many people. He was an adoring husband to his wife, Patricia, a beloved father to his four children, a proud grandfather to his seven grandchildren, and a respected colleague to all that he worked with, and also a cherished friend to those who were fortunate enough to ever have known him.

Dick graduated with a degree in civil engineering from Manhattan College and an MBA from New York University, and he would go on to serve his Nation in the National Guard.

Then in 1967, he and Patricia settled down in the little town of Glen Rock, New Jersey, where they became active participants in their community and a local church as well.

For 41 years, Dick worked with Con Edison, being promoted all the way from being a splicer to serving as vice president of emergency management.

It was in that capacity that Dick raced to the World Trade Center on that fateful Tuesday morning. And like so many other brave first responders, Dick responded to the call of duty. He ran into the smoke and the fire but, sadly, he was lost when the North Tower collapsed at 10:28 a.m. At the time of his death, Dick was coordinating the emergency response, along with the Fire Department of New York with their chief of department. Today, quite fittingly, Dick is the only civilian memorialized with the Fire Department of New York Randall's Island Training Facility for having given his life in the line of duty on September 11, 2001.

Recently, I became aware that Dick had not been nominated for the 9/11 Heroes Medal of Valor and, as a result, had been incorrectly classified as simply a visitor on the National September 11 Memorial, instead of a first responder classification that he deserved. So over the past few months my staff has worked with the Department of Justice to ensure that this heroic first responder was properly memorialized. And last month I was happy to hear that the family has been assured that their request has now been granted. And I am thankful to the Department of Justice, to my colleagues from New York, and the many others who assisted in swiftly rectifying this oversight.

Proper recognition for our fallen heroes is but a small token of gratitude when compared with the enormous sacrifice. Whether at the World Trade Center, on the battlefield, or in the communities, our soldiers and first responders, they all take a great risk to keep us safe, and they sometimes pay the tremendous sacrifice.

And what can we here do in return? Well, we can remember their service. We can live worthy of their sacrifice and take every single opportunity to thank them and the ones that they leave behind.

On behalf of a grateful Nation, I express my sincere gratitude to Dick Morgan and pledge to his family that his example will not be forgotten. Dick will always be remembered as a man who epitomized valor, cherished opportunity to serve, and actively made his community a better place. He earned the respect of so many through his hard work, through his commitment and a genuine interest in the lives and the fates of others.

So I am proud to represent Dick's family here in Congress, and our entire Nation can be proud of the sacrifice of this American hero.

THE PROGRESSIVE CAUCUS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2009, the gentleman from Minnesota (Mr. ELLISON) is recognized for 60 minutes as the designee of the majority leader.

Mr. ELLISON. Madam Speaker, I'll claim the time for the Progressive Caucus tonight. I have some boards that

are going to assist me in the presentation, so we'll just take a very brief moment to get set up here.

Madam Speaker, my name is Keith ELLISON, and I am here yet again on behalf of the Progressive Caucus to talk about a progressive message, a progressive message, the idea of which, Madam Speaker, is to help convey to the American people that there is a body of Members of this United States Congress who care about making America fairer, more inclusive, greater respect for due process of law, promoting peace around the world. There is a Progressive Caucus in the United States Congress. Many Members are a part of it. over 80; and we are advocating policies that would make America at peace with its neighbors, promoting peace around the world, being a force for bringing nations together.

We here are talking about immigration reform. And I'm joined today by one of our very best speakers and a freshman leader here in the Congress who has distinguished himself very early on in many areas, Mr. JARED POLIS, who I'm going to yield to in just a moment.

But tonight, Madam Speaker, we're going to be talking about taxes because today is tax day. We're going to be talking about taxes from a progressive point of view. The point is that the United States Congress has been doing some tax cutting on behalf of the American people—but not from the perspective of the people who've been most blessed among us—from the perspective of the hardworking folks who have to put it down every day to make it; those folks who can use a small tax cut to make sure that they can meet their needs, groceries, things they need around the house.

As a matter of fact, Madam Speaker, you pay fewer taxes under President Obama than under President Bush. This may not apply to the most wealthy Americans, but it applies to the vast majority of Americans. And so it's in this spirit today that we're going to be talking about a progressive taxation, which are the dues that we pay in a civilized society to make our society function properly.

And so I'd just like to yield to the gentleman from Colorado, Mr. JARED POLIS, who's joined me tonight. I yield to the gentleman from Colorado.

Mr. POLIS. Well, I thank the gentleman from Minnesota. And people know, taxes are relative to one's income. I've heard from many people, and of course in this recession people are hurting across the board from the wealthy to the poor. And I think even those who pay the highest rate of tax, many of them would say, you know, I would gladly pay the tax rate we had in the Clinton administration if I had the income that we had through the nineties.

What you pay is relative to how much you earn. Currently, the highest marginal rate at 35 percent, with the

expiration of the Bush tax cuts will return to 39.6 percent. That's the same rate it was when people were doing very well during the boom years.

Taxes are the investment. They're the price that we pay for the freedoms that we enjoy in our country. They're what fund our public projects and, yes, worthy and unworthy. I, as a taxpayer, wasn't happy that my taxes were going to fund the Iraq war, and continue to. But that's what our representative system is all about.

And I know there's many Americans out there today who weren't happy that their taxes might go to help provide health care for those who can't afford it. But the fact is, it's the price we pay for the freedoms that we enjoy as Americans, and we enjoy more freedoms as Americans than people anywhere else in the world.

The noble experiment that was begun by our Founding Fathers over two centuries ago has evolved over the years and become something that every one of them would be proud of having given birth to.

We invest in many public projects. You know, in the nature of a democracy, each and every citizen, in fact, each and every Member of Congress is not likely to agree with every item that's spent. I know I don't. I voted "no" on some. I know my colleague from Minnesota voted "no" on some Our colleagues and friends on the other side of the aisle voted against some of those. But this is a representative democracy.

We here in Congress, each serving and being elected by our constituents, are doing our best to allocate those dollars in a way to provide for the common good, the very concept that is conceptualized so effectively in our founding documents. That's what we do every day.

And this being tax time, everybody is reminded of how much they have to pay. And I think it's also important for us to remind them how much they get, the fact that people all over the world would risk dying, going across the desert to try to live in our country, what America stands for, globally, in terms of freedom, of unprecedented levels of prosperity that our middle-class families enjoy. That's what the American Dream is all about. That's what our country is all about.

And, no, it's not just the government that establishes this dream. But what it is is it's the rule of law, and it's a government formed among men governing by the consent of the governed to provide for the common good. We won't always get it right. But that's the investment that we're making when we pay taxes.

And even though I opposed the Iraq war and didn't like to see my tax dollars go there, even though I continue to oppose the escalation of troops in Afghanistan, and don't want to see my tax dollars going there, I know that the investment I make in paying my taxes is one that I can be proud of as an

American. Knowing that it goes through title I to serve schools across our country that serve at-risk youth; knowing that it goes to help make health care more affordable for American families; knowing that it goes to help so that people who are unemployed don't lose their homes, can still put food on the table for their families: to know that our seniors have health care; to know that our young people have health care, and we're making it more accessible for people in the middle; to know that we're funding our roads, our bridges, our infrastructure, our arteries of commerce that empower the private sector to produce the prosperity that has made America unique that's what it means to pay taxes.

That's why every year, in April, when I pay mine, I feel that same lump in my throat and in my belly as every American; but I know, deep inside, that I would not trade it for anything else. And I am proud that I have this opportunity to be able to contribute to this greatest of the great countries and help America continue to be a beacon unto the nations and a light for future generations.

I thank the gentleman from Minnesota.

Mr. ELLISON. Well, I thank the gentleman for yielding back. I got a little misty there. Listening to the gentleman from Colorado, I think he just made an excellent statement about the importance of paying taxes in our society.

None of us wants to fork it over on tax day. We all kind of do it feeling like, gee whiz, I wish I could keep this dough. But the fact of the matter is that if you like great roads, if you want EMS service, if you want the United States military to protect the borders of this country, if you want police, if you want fire, if you want public schools, if you want Head Start, if you want Medicare, if you want TRICARE, if you want Social Security, if you want things like bridges and infrastructure and many other important public services, taxes are what we have to pay.

Now, I agree with the gentleman. You know, there are things that my tax dollars go to that I wish they didn't go to. But you know what? The fact is that we live in a representative democracy, and that's just the way it is. That's why we get out and we engage in the public debate to argue how and where our tax dollars are allocated. But never forget, not even for a moment, that taxes are the dues that we pay to live in a civilized society.

The fact is, though, that Democrats have been, and progressives have been, pretty good at cutting taxes for Americans. The fact is, here's a quote from somebody who was an adviser to Ronald Reagan. And I know my friends in the Republican Caucus love to brag about Ronald Reagan.

Here's what this gentleman, Mr. Bruce Bartlett, had to say about this

issue: Federal taxes are very considerably lower by every measure since Obama became President.

Now, you would think the way they bang on President Obama that he's just a tax-and-spend liberal. That's what they like to tell you, but it's not true.

The fact is, taxes targeted to working-class people can help stimulate the economy. What we're opposed to from the Progressive Caucus is giving tax cuts to the wealthiest Americans, which create deficits which all the rest of us have to bear.

But the Obama administration and the Democratic Caucus in Congress have helped to lower the burden on Americans so that Americans can take care and pay for the things that they need.

As I said before, here's an important board I'd like to draw folks' attention to. You pay fewer taxes under President Obama than under President Bush. Note, this may not apply to the wealthiest Americans. But if you're working hard every day, if you're putting it down every day, if you're working hard for a living and you're part of the great middle class, you pay lower taxes than under George W. Bush, and that is an important thing to bear in mind.

Every congressional Republican voted against a tax cut for 95 percent of America. Let me say it one more time: every congressional Republican voted against a tax cut for 95 percent of American families. So we're not talking about who's for tax cuts and who's against them. We're talking about who's for tax cuts for the middle class people and who's for tax cuts for the wealthiest Americans.

I just want to be clear: I have friends who have been very blessed and have economic wealth, and I think that's just fine. I'm not against that at all. But I do say that to whom much is given, much is expected. And that goes to taxes as well. And so I'm not in favor of cutting the taxes of the wealthiest Americans. I'm in favor of cutting the taxes of Americans who are struggling hard every day to put food on the table for their family. That's who I think needs the tax cut. And I'm going to just tell you one more thing about that.

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When very, very, very, very well-to-do people get a tax cut, they don't need the money. It can sit up in an account somewhere. But when working-class people get a tax cut, working-class people put that money back into the economy. And that means that if they're using their little tax cut to go out and purchase an item that they need to help their family—whether it's electronic goods or whether it's a new washing machine, whatever it is—they're putting that money into the economy.

Let's say they build a new washing machine. Then somebody at some local retailer who sells washing machines is going to make a sale. And if that sale is made, then they're going to have revenue for their retail outlet, which means they're going to be able to keep my nephew and yours on the payroll at that particular retail outlet. And then the manufacturer may be able to stay in business as well.

So the fact is that when working people get a tax cut, it actually has a stimulative effect for the economy; whereas, if the very well-to-do get a tax cut, like the Republicans like to do, that really doesn't help the economy very much because the very definition of being rich is you don't need the money. So you might spend it and you may not. Who knows. But working-class people use those tax cuts.

And so when every congressional Republican voted against a tax cut for 95 percent of Americans—as I said, when every congressional Republican voted against a tax cut for 95 percent of American families, I think the American people ought to know that, because the people who claim to be the big tax cutters really are not very good at cutting taxes for people who could actually use a tax cut. They're just good at cutting taxes for people who really don't need one and who have plenty of money anyway.

So let me just go through a few things.

Since coming to Congress and assuming the Presidency, the Democratic agenda has made historic progress through creating jobs, cutting taxes for working Americans, and investing in the future prosperity of our country. This year, millions of American working families are paying fewer taxes and getting record refunds. This is not a coincidence. This is because of the American Reinvestment and Recovery Act, also known as the stimulus bill, but quite separate from the bailout which happened under George Bush's watch.

Over one-third of the Recovery Act is tax cuts for the middle class. Very important. Over one-third of the Recovery Act is tax cuts for the middle class. The Recovery Act has already provided about \$160 billion in tax cuts to American families and businesses. Nearly \$100 billion, nearly 100 billion, nearly 100 billion, nearly into the pockets of working families. And this year's average refund is about \$3,000, about a 10 percent increase over last year. That's a good thing for families who need money to keep on moving.

Federal taxes—as I just read a moment ago, a former Republican adviser to President Ronald Reagan said, Federal taxes are very considerably lower by every measure since Obama became President, and yet the Republican caucus bangs on President Obama relentlessly, mercilessly all the time. But the fact is he is better at lowering taxes for working-class people than George Bush was. This is by their own expert Bruce Bartlett. I wonder how they're going to try to misrepresent that.

Since last year, this Democratic Congress and President Obama have en-

acted more than \$800 billion for working families and small businesses. The Making Work Pay tax cut. That gives 95 percent of working families an immediate and sustained tax relief. Now, that's a big deal. Making Work Pay.

The fact is, the well-to-do in our country, they get tax cuts all the time. But what about people who are working hard every day? This tax cut where 95 percent of American working families got immediate and sustained tax relief was an important thing. It was about \$400 for the individual, \$800 for joint filings. That is very important.

Here's another tax credit. Child tax credit cuts taxes for families and more than 16 million children by reducing the minimum amount of earned income used to calculate the tax credit from \$3,000 to about \$12,000.

The earned income tax credit. Very important antipoverty program. Earned income tax credit expands the credit increasing it for families with three or more children. This is also very important. The earned income tax credit, an active, antipoverty program which helps working people and even low-income people. It's a good thing.

The American opportunity tax credit. Up to \$2,500 in tax credits to help an additional 4 million students attend college. Now, the university doors and the college doors have to stay open to the American middle class and the poor, but if you allow the other caucus, the Republican caucus to stav in charge, those doors are slowly going to be shut. But under the Democratic majority and under the progressive leadership of President Obama, we've seen the American opportunity tax credit, up to \$2,500 in tax credit, to help an additional 4 million students attend college. This is a progressive thing. It's a good thing brought to you by the Democrats.

The alternative minimum tax relief. Now, this protects 26 million middle class Americans from being hit by the AMT. In the 1970s, Members of Congress said, You know what? There are some people, some folks who aren't paying any taxes at all, so we're going to have something called the alternative minimum tax to make sure everybody pays something. But because it wasn't indexed over the years, inflation made it so that people who were in the middle class were getting hit by this tax. The Democrats, under the leadership of President Obama and NANCY PELOSI, helped to protect 26 million middle class Americans being hit by the AMT. Very, very important.

First-time home buyer tax credit increases existing credit to \$8,000 and removes the repayment requirement.

All totaled, the Democratic-led 111th Congress has enacted more than \$800 billion in tax credits with another \$285 billion making their way through Congress, such as permanent estate tax relief and R&D tax credits to spur business innovation. Many of these tax cuts are immediate, and more than half of the Recovery Act tax cuts already

are in the hands of the American families and businesses. And \$40 billion of the tax credits, or 4 million small businesses offering health care coverage to their employees starting this year. That's an immediate benefit for small businesses who want to offer health care to their employees to get a tax credit, a big deal to help people get health care and to help small businesses in the same swing.

So the fact is the Recovery Act, it takes 25 tax cuts for Americans, including the fastest and one of the most widely shared tax cuts in American history, the Making Work Pay tax cut credit or tax cut. Ninety-five percent of Americans benefited from it. Not one Republican voted for it. Think about that when you think about who is looking out for the American people and trying to cut taxes, even though we started this session tonight talking about the importance of taxes and the fact that some taxes are necessary. And we don't run from that idea.

The fact is taxes are the dues you pay to live in a civilized society. But despite that, the Democrats, under the leadership of President Obama and Speaker Pelosi, have been cutting taxes. This is an important thing for people to bear in mind and think about as they go forward, particularly on this Tax Day, particularly as they think about their refund. Who helped you get that, Madam Speaker? It was the party in the majority.

The Recovery Act also gives a tax cut by making your home more efficient, buying a house, buying a car, and sending a child to college; all very important. The result of the Recovery Act is that tax refunds are already up 10 percent, pushing average refunds to a record \$3,000 per taxpayer. That is huge.

So Congress has enacted job-creating tax incentives to spur hiring out-of-work Americans, strengthening small businesses with tax credits and accelerated write-offs so they can expand more and hire more.

One of the taxes is the business incentive to create jobs; 10 billion over 10 years. It involves a lot things which I'm going to talk about in a moment, but the main thing is that we need to understand that while taxes are the dues that we pay to live in a civilized society, the people who represent the majority in this Congress are actively trying to reduce that burden so that Americans can have a little extra money in their pockets, not so much the well-to-do people who already have enough.

The fact is folks who are working so hard every day to put food on the table, maybe the washing machine broke, they've got to get a new one, these things are going to help their families out quite a bit.

And I really admire those families who are well to do and who may not have been among those 95 percent who got a tax cut. Many of them know, however, that their good fortune is be-

cause of the public and the taxes people before them have paid: the people who pay the taxes for roads and bridges; the people who pay the taxes for our universities and colleges; the people who pay for Head Start, Social Security; people who pay for fire and roads, firefighters, police officers, to make our society a good place to live. These folks understand that, and so they don't complain about paying taxes. They pay them because they know that it's what we need to have a society that is free from foreign aggression. that our streets are safe, that there are firefighters out there looking out for Americans. And if they should have a problem with a fire in their home or business, we understand.

So this is not a matter of dividing well-to-do Americans from the rest of us. It's a matter of saying, Look. Middle class folks need a tax cut too, and the well-to-do have gotten well cared for while the Republicans have been in charge, and many of the policies that they enacted have brought us this recession that we're just trying to emerge from now. But the fact is, if you invest in the middle class through tax cuts, it will pay dividends in the long run.

And we're already starting to see unemployment decrease. Won't be long before we have positive job growth because of these important tax relief policies that Democrats, led by President Obama and Nancy Pelosi, have led to enact.

So, let me move on and talk a little bit about my own State of Minnesota. It's a State where people work hard every day. We're a State where we're very proud. We have among the highest voter turnout in the entire country. I'm proud to announce that only one State has a greater response to the census than our great State of Minnesota, and those are our neighbors to the east, Wisconsin. We're coming to get you, Wisconsin. We want to be first in that.

But the fact is I'm so proud to be from the State of Minnesota. It's a wonderful place, and there is no prettier place than Minnesota, especially in the springtime.

But I want to talk about the American Reinvestment and Recovery Act which significantly cut taxes for Minnesota families, too. Two million families in Minnesota. That is the number of families in Minnesota that will receive a tax cut of up to \$400 or \$800 for a married joint filing couple under the Making Work Pay tax credit that is included in the Recovery Act.

Also, 895,000 individuals are the number of people in Minnesota living on Social Security and supplemental security income and railroad retirement income and veterans benefits who will receive a one-time recovery payment of \$250 under the Recovery Act.

And then, also, 157,000 families in Minnesota are the folks who benefited from the Federal tax credits for college expenses. Minnesota is a high edu-

cation State. We have some of the highest ACT scores in the Nation, and we take education very seriously in the State of Minnesota. So it's really a great benefit that so many families will be able to benefit from the Federal tax credits for college expenses.

So in 2009 and in 2010, families in Minnesota with children in college will be able to claim a larger Federal tax credit, and that's a good thing for even me and my family since I've got two kids in college right now. And you know how tough that can be. There are more than 41,000 students in Minnesota, 41,000 students in Minnesota who previously did not benefit from the college tax credit but will now benefit as a result of the Recovery Act. That's a lot of people. A lot of young people saying, You know what? I have enhanced my skill, developed my mind, and can contribute to this society of ours in a greater way because Democrats believe in reducing and offering tax credits for me to be able to do what I've got to do.

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For 182,000 children in Minnesota, that's the number of children in Minnesota who will benefit from the expanded child tax credit that's included in the Recovery Act.

And, of course, children need a tax relief, too, because that's where their parents can afford to get them the things they need, whether they be clothes or school supplies or food or anything like that. Children need their families to have less to have to pay if, as long as it's responsible, as long as it's paid for, as long as it makes sense, it's a good thing.

Again, I don't want to go too far. Because the fact is, folks, while I believe in cutting taxes for people, I also just want to remind folks taxes are the dues that we pay to live in a civilized society. Taxes pay to keep our roads nice and taxes pay to fill up the potholes in places like Minnesota where we have come through a large, tough, winter.

Taxes pay for police officers, taxes pay for firefighters, taxes pay for public works employees, taxes pay our soldiers so that they can defend our country, and taxes go to pay for Head Start to educate our children at university and at the middle, K-12 level.

So I am not here to say taxes are bad. That's a Republican thing to say that taxes are evil or that taxes are a punishment or that they are punitive. I don't believe that at all. I don't believe that for a second.

But I do say that when we can responsibly cut taxes to the middle class, we should do so. We should do so. That's just common sense, and the Democrats have proven that we believe that because we did it. And the fact is we didn't get any Republican support to do that. Because, as I just want to remind you for those of you who maybe just tuned in, every congressional Republican voted against a tax cut for 95 percent of Americans. I don't how they

can stand up and call themselves looking out for the American middle class with a straight face, but I am sure they will manage somehow.

Let me also talk a little bit more about Minnesota businesses. Because, of course, in Minnesota we believe in entrepreneurship. We believe that people should allow their creative talents to bring their services and goods to the market so that other people can participate in those and enjoy those things for a fair price and, therefore, those businesses can hire people, and we can really have our economy working well.

So I just want to mention, you know, that the Recovery Act significantly cut taxes for businesses as well, about 385,000 sole proprietors, 385,000 sole proprietors in Minnesota that filed with the IRS in 2007. Well, the fact is the Recovery Act provided relief for those businesses by providing, one, tax breaks for small businesses, expensing and bonus appreciation, businesses that purchased new capital equipment, providing small businesses with temporary, 5-year net operating loss, carryback, and providing small businesses with estimated tax payment relief, and excluding 75 percent of the gains on small business stock from capital gains purchased in 2009 and 2010 and, finally, providing businesses with relief from paying taxes on income resulting from discharged debt.

Minnesota businesses, again, about \$1.1 billion, about \$1.1 billion is the amount of additional dollars in the hands of consumers in the State of Minnesota as a result of Making Work Pay. That means that if you take that tax cut that 95 percent of all Americans benefited from and you bring it right to the great State of Minnesota and you ask yourself, well, how much did that mean to the Minnesota economy, that's \$1.1 billion that our families have to be able to spend on their needs so that they can make their ends meet, and they can put that money into the economy to help bolster the sales for our businesses that are out there.

Moving right along, about 538 units, about 538 units, housing units, are being constructed in Minnesota under a low-income housing tax credits exchange program that was enacted as part of the Recovery Act. That's a lot of houses, a lot of places for people to live, and that's a very, very big deal.

So I just want to say that I think that Democrats who responsibly cut taxes on the middle class, not the irresponsible tax cuts for the well-to-do who don't even need a tax cut, but Democrats responsibly cutting taxes for the middle class are helping America get stronger and get better after an 8-year nightmare where they cut taxes for the richest people, didn't enforce the financial regulation, allowed Wall Street to run wild, and allowed predatory mortgage lending to take place. Now we pay the awful price for that, but it's a good thing because Demo-

crats to the rescue are making sure that this economy is coming back strong, in part by responsible tax cuts to the middle class, and I am proud of that.

Let me move on to just talk a little bit about, just pose a question to people who may be listening, Mr. Speaker, and the question is, are you better off on Tax Day? There is a group called Third Way that prepares a report and asks the question, are you better off on Tax Day? And here are a few things that they found, Mr. Speaker, that I would just like to share with you.

Third Way compares three average middle-class families' tax returns from the 2007 to the 2009 returns under President Obama. They posed a question, is the average middle-class American better off under Obama's tax policies or under Bush? They compare the differences between tax credits offered by the Bush administration and the Republican Congress to those offered by Obama and the Democratic Congress. And in every case the answer was, without question, yes, Americans are better off with President Obama in the White House and Democrats in Congress.

This Third Way report, which I hope people will take a look at, says definitively on many measures that Americans are simply better off. Democrats are just better at managing the economy. We are better when it comes to deficits, better when it comes to tax cuts, better when it comes to jobs, better, better, better.

Of course, if you are a very super rich person, you may have to pay some taxes that you didn't have to pay before. But the fact is you have better services for it, and you have the pride of knowing that you are making a contribution to your fellow Americans, improving the quality of life for everybody, not just yourself. I think that means a huge deal for people. Because I think Americans, even well-to-do Americans, are extremely patriotic and want to know that their fellow Americans are doing well and that the ladder of opportunity has not been pulled up, as Republicans always try to do, but that it's still there for Americans who want to work hard and climb that ladder from the poor or even the middle class up to a higher income level.

So I just also want to talk about some results from the tax justice report on the Obama tax cuts. This Citizens for Tax Justice report says the following. The analysis notes that 53 percent of Americans believe that the President has kept taxes the same, 24 percent believe the President has raised taxes, and only 12 believe the President has cut taxes. But the fact is he has cut taxes overwhelmingly. This was part of the spin machine that we hear all the time and we are trying to correct tonight.

But by the analysis of the Citizens for Tax Justice, tax cuts enacted by Obama and the Democratic Congress reduced the Federal income taxes for the tax year 2009 for, actually, they find, 98 percent of all working families. I just said 95, but according to this think tank it's even higher than that.

The Citizens for Tax Justice also observe one reason why the broader American public may not realize that the President cut their 2009 taxes is that the tax cut that affected most people took effect gradually by reducing withholding on wages. So you see a little more in your paycheck every week, but it's still there, still there for you to be better off and do what you need to do for your family.

They also note, well, I would also add that the spin machine doesn't help. But the fact is, it's there. The folks have it.

This Center for Tax Justice also says that, in addition to massive middleclass tax cuts, the Recovery Act made direct cash payments to a large population of Americans, including Social Security recipients, and extended unemployment benefits to out-of-work Americans.

And, so, this report, which I am going to hold up so people can see, this is kind of small type, but I just hope folks can look at that, see, right there, it says President Obama cut taxes for 98 percent of working families in 2009. Mr. Speaker, I think that's pretty good. I think that that's all right, and I think that's something to be commended, something to be proud of.

Mr. Speaker, as I just want to keep saying, you know, as I am standing up here talking about cutting taxes, I don't want any of the folks who might be tuned in tonight to get the impression that I am against taxes. I am in favor of paying the dues that we must pay in order to have a civilized society. I don't want people to pay more than they should pay, and I certainly do want every dollar to be used responsibly.

I am totally against any kind of wasteful spending or boondoggles, and I am absolutely against the spending that we did to fight the Iraq war, which was offered to us by President Bush and the Republicans. They told us it was weapons of mass destruction and everything else, and none of that was true. That was an enormous expense on the American people, not to mention loss of life, both Americans and Iraqis.

But the fact is is that I don't like every expenditure that the government makes, but the fact is that in a democratic society we have the majority rules. We elect the President and trust that those decisions will be made responsibly. They are not always done that way, but I wouldn't change this system for any system in the world.

The fact is, Mr. Speaker, tonight we are talking about taxes. Tonight is, today is Tax Day. Many Americans are probably still rushing out to the mailbox to make sure that that tax filing gets into the mailbox and gets stamped tonight so that they can get their taxes in on time, and maybe the ones who are the early birds have already done that a long time ago and taken care of

that business. But the bottom line is, Mr. Speaker, that today, Tax Day, is a big deal in America.

It's the day that we can stop and think about how lucky, how we have benefited by being in this great country of ours, where we have a great Constitution that protects our liberties. We have great public employees who work hard every day to make sure Americans have good services, teachers, firefighters, police officers, people who work in Head Start every day to try to help the children, people who really get out there and give all they have to help Americans.

It's a great day to just think about how lucky we are as Americans to have the Medicare system to help our seniors, TRICARE to help our soldiers, and now we are going to have over 32 million Americans get health care under the newly passed health care bill. These things, our taxes go to these things, and I am proud that they do.

It means that we live in a society that has compassion, it means we have a society that is responsible, that is going to meet the needs of all Americans, and it means that it is going to be done in a responsible way. Not the way the Republican caucus has done in the past, which is just cuts taxes for the wealthiest Americans and then creates massive deficits, but in a responsible way that's paid for and that broad cross-sections of Americans benefit from.

This is the kind of tax cut that we need. This is the kind of help that we need. Not the Bush-type tax cuts but Obama tax cuts, which go to benefit large percentages of Americans.

Every congressional Republican voted against a tax cut for 95 percent of American families, Mr. Speaker. These 95 percent of Americans, I betchathey are going to be remembering that come November.

Anyway, the fact is that this is a very important day. This is Tax Day. This is the day that we think about our investment in our country. This is the day that we say, you know what? Not everything the government spends money on I agree with, but I am happy that I am in America and can benefit from living in this great country.

Being an American is not free. If you have the income to help pay the dues, to pay the costs of this society, you should help. There is nothing wrong with it. It's not a punishment. Some of our Republican caucus friends will say it's a punishment or taxes are evil or they are bad or something like that. They shouldn't be higher than they are supposed to be, but they ought to be high enough to pay for the needs of the government so we don't have massive deficits.

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And yet they have created these massive deficits that Democrats are trying to dig us out of right now.

So let me just say, as I begin to wind down—and just signaling to my Repub-

lican Caucus folks that if they're going to take the rest of the time, it might be a good time to think about getting up—the fact is that under Democratic leadership we passed a bill that would promote hiring incentives. We passed health care legislation that would promote health care and small businesses to be getting a tax credit in order to cover Americans to offer them health care. We have offered tax cuts to 95 percent of Americans.

Democrats believe in middle class tax cuts that are responsible and paid for. Democrats believe that it is progressive to put money in the hands of Americans when it doesn't explode deficits and when it does help spur demand and when it does help Americans meet their daily expenses. We're not in favor of huge tax cuts for people who don't really need them—and didn't even ask for them—but we are in favor of responsible tax cuts to middle class Americans.

So on tax day, I joined with you just the other day this weekend in signing my tax form. I owed this year, but as I said goodbye to my money, I knew that if it was going to take care of a kid who needed a meal or give a young soldier the equipment they need in defending our country or to help this country do better and be more effective, well, I'm willing to do that because I think it's my duty as an American to do so.

So with that, I yield back and thank the Speaker for the time.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. TEAGUE). Members must address their remarks in debate to the Chair and not to a viewing audience.

TAX DAY

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2009, the gentleman from Texas (Mr. Burgess) is recognized for 60 minutes as the designee of the minority leader.

Mr. BURGESS. I thank the Speaker for the recognition. I thank the leader-ship on my side for allowing me to talk this hour.

Mr. Speaker, it is April 15. It is the day that we file our taxes, or in some cases we submit a request for an extension. In the interest of full disclosure, I did submit a request for an extension, not because—well, I will tell you, when I was practicing medicine when I was a physician, my taxes were a great deal more complicated than they are today. But even today it is difficult to keep up with all of those various pieces of paper that you must collect after a year's worth of living and deliver to your accountant in order that they may accurately and correctly assess your taxes. That is one of the things that has always bothered me. It is one thing to pay taxes. The previous gentleman said it's one of our obligations for living in a free society; I don't dispute that—I may dispute the level at which he wants to see us taxed—but at the same time, I don't see why it always has to be so hard. I would like to give people another option, and that's what I want to talk about this evening, Mr. Speaker

But, actually, first, I do need to talk a little bit about what we just heard over the past hour because it was a wonderful story; but, Mr. Speaker, maybe if we're going to tell stories we ought to start out with, "Once upon a time" and end up with, "And they lived happily ever after."

The gentleman was quite correct in quoting a poll that said only 12 percent of Americans believe that President Obama has cut taxes. But what do you think is the reason for that? Maybe it's because in the last 15 months taxes in this country have increased by \$670 billion and counting, according to the Committee on Ways and Means. Many of these tax hikes include taxes on people whom the President said during his campaign for the Presidency that people would not see a tax increase. And what are some of those? Well, the previous gentleman alluded to the fact that we just passed and the President just signed a massive health care bill. But, really, if we were honest in our discussion about that bill, we would call it a massive tax increase bill because honestly that's what it was. It didn't really have that much to do with health care, but it sure had a lot to do with taxes.

There is going to be a new tax on individuals who don't purchase government-approved insurance. And guess what? That tax will fall on Americans, some Americans who earn less than \$200,000 a year, violating the pledge made by President Obama when he was campaigning for the highest office in the land. Now, for most people that's not a great surprise because there were so many promises made that were not kept during that campaign.

Oh, remember things like, I'm going to take public financing for my Presidential campaign. Remember the great transparency hoax that was played upon the American people: oh, sure, we'll create a health care bill and I'll have everybody in around a big table and we'll invite C-SPAN in so you can see who's standing with the special interests and who's standing with the American people. Well, guess what? You didn't get to do that, did you, because that was another promise that wasn't kept.

Well, promises to not raise taxes on Americans earning less than \$200,000 a year unfortunately were one of the first casualties of this administration, and the sad thing is it continues to be a casualty of this administration.

What about the new tax on employers who fail to fully comply with the government health insurance mandates? That might fall on some people who earn less than \$200,000 a year. It's