

Code and the tax credits to get their kids to school; to be able to afford the child care; that that small business that you speak so eloquently about has the opportunity for reducing health care costs; or for expanding their business and being able to get the tax relief on equipment that they might buy, and raising those percentages.

There were a whole series of capital gains tax cuts that went into effect for small businesses who ought to be able to take advantage of that, and farmers. And those continue. The benefits continue as pieces of these things get phased in, because I would venture to say today that people are not seeing, immediately, the results of some of these things, so that it is ongoing. We need to be working at that, increasing those opportunities and those targeted tax cuts. That is where they ought to be going. Those are the folks we ought to be helping at this point.

We ought to be helping seniors cope with fixed income, with a higher rate of illness, perhaps, so that these costs do not skyrocket for them. That is the way we bring some opportunity in folks' lives to be able to raise their standard of living, if you will.

Those who are at the upper end of the scale have these opportunities. Nobody is denying that. They can also be more selective in which taxes they are paying. They have different kinds of shelters, different kinds of opportunities within the Tax Code. I will not even call them loopholes, they are opportunities in the Tax Code, to take advantage of in some way. Working middle-class families do not have those opportunities.

Ms. STABENOW. If I might give just an example.

Ms. DELAURO. Sure.

Ms. STABENOW. In the last tax debate, when the original bill came to the floor, that was basically the Republican tax bill, we did not see an immediate increase in the exemption for the State tax for small businesses, family-owned businesses, and family-owned farms. It was a phased-in amount that you could exempt that was over 10 years. It really was not very much.

I have been hearing, particularly from my family-owned farmers, and also family-owned businesses, about the need it be exempting more of that income when there is a death and be able to protect that income. We fought hard. I voted no on that original bill because it did not have that in it. We have worked very, very hard.

When the final bill was written as a result of our initiatives, we have now exempted \$1.3 million for family-owned farms, started this January, \$1.3 million for family-owned farms or family-owned businesses. This is the amount of money you do not now have to pay taxes on in your estate. And this was a value that we had about family business and family-owned farms. We fought hard for it, and we were able to make the change.

So we have been moving. We have been taking the proposals and making

them better and working very, very, very hard to make sure that we are focusing on families, we are focusing on middle-income people, small businesses, and so on.

I would mention one other thing that we are now working on, and that is, in working with the President in his new pension proposals for small business, I am very pleased to have introduced a bill that will give a tax credit over 3 years for small businesses that set up pension plans for their employees, another important use of the Tax Code in terms of tax relief.

We have now 51 million people working hard every day for small businesses, working full time, no pension; 40 million of those in small businesses with less than 100 employees. So we now are working on an effort to allow that small business to write off the cost of setting up a pension plan so that those people working hard every day, who need that pension when they retire, will have the opportunity to do that.

Mr. PALLONE. Reclaiming my time, I just wanted to mention, I appreciate the comments that the gentlewoman from Michigan and the gentlewoman from Connecticut made, because I think the bottom line is that you are talking about targeted tax cuts that help the average working family.

I wanted to say, though, you know, that just for those who think that perhaps the Democrats do not have an alternative, we really have the only new tax system, if you will, new proposal out there that sweeps away the old Tax Code, but at the same time provides fairness. This is the one that was introduced by our Democratic leader, the gentleman from Missouri (Mr. Gephardt).

It is the only major tax reform proposal that retains the progressive rate structure and ensures that this new system is fair. It is a 10 percent tax plan that has been offered by our House Democratic leader, the gentleman from Missouri (Mr. GEPHARDT), recognizing that the Tax Code is too complex and filled with special interest tax breaks that result in higher tax rates for middle-income families.

So what the gentleman from Missouri (Mr. GEPHARDT) has proposed is basically ratifying and simplifying the system and cutting taxes for 70 percent of families with children, with income between \$20,000 and \$75,000. Under his plan, more than 70 percent of all taxpayers would have a tax rate of 10 percent or less.

This proposal by the gentleman from Missouri also eliminates the marriage penalty by making the standard deduction in tax brackets for couples double those for single people. It eliminates special interest tax breaks. Very important.

You keep reading on a regular basis, particularly around April 15, about all these special interest tax rates. It eliminates them. It eliminates the role of the army of lobbyists who now domi-

nate tax policy discussions. We see them around here. Every one of us has seen these people. This is the time of year when we see them the most.

It calls for a commission to identify and recommend elimination of wasteful and unwarranted corporate tax and spending subsidies. I think this is something we should look at. This is a Democratic proposal by our leader. It stands for a tax system that is fair and simple, in the event you want to look at an alternative.

Ms. DELAURO. I think what is important to mention there, it also maintains that home mortgage deduction, again, which is so critical to families today. As I say, that is part of the American dream. I just wanted to point out, because I know the gentlewoman from Michigan, if you will, she is a technology maven, you know, and is there all the time pushing as how we need to move families and so forth to take advantage of technologies, the way our kids are going to get ahead and so forth.

I think it is interesting in terms of this sales tax here, in every family, kids are coming home today, "Why can't I have a computer? I would like a computer. Why don't have one? You know, Mary has one. Jessica has one. Freddie has one. What about us?"

Well, hold up the chart. I think it is important to note that chart. Family computer, today's price is almost \$2,000. It would add an additional 30 percent, another \$600, bringing the cost of a family computer to almost \$2,600, you know, for the most part, trying to put it out of the reach for working families. They are trying to respond to their kids to allow their kids to get ahead.

It is wrong. This is not what we ought to do. Let us target our tax credits to working families, to small businesses, to small farmers. Let us take a look at that Tax Code. Let us make it simpler. Let us make it easier. These catchwords scrap the code. They are radical. They are dangerous.

We are going to make it our mission here to continue to have these conversations so that the American public knows that they are being sold a pig in a poke. We are going to bring it to their attention so that they do not get fooled by this dangerous and extreme rhetoric.

Mr. Speaker, I think we will be up on our feet again on this issue.

LEAVE OF ABSENCE

By unanimous consent, leaves of absence were granted to:

Mr. BATEMAN (at the request of Mr. ARMEY) for today and the balance of the week on account of illness.

Mr. RUSH (at the request of Mr. GEPHARDT) for today on account of official business in the district.

Mr. UNDERWOOD (at the request of Mr. GEPHARDT) for today and Wednesday, April 22, before 12 noon, on account of official business in the district.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

The following Members (at the request of Ms. NORTON) to revise and extend their remarks and include extraneous material:

Ms. NORTON, for 5 minutes.

Ms. MILLENDER-MCDONALD, for 5 minutes.

Mr. HINCHEY, for 5 minutes.

Mrs. MALONEY of New York, for 5 minutes.

The following Members (at the request of Mr. WHITFIELD) to revise and extend their remarks and include extraneous material:

Mr. PAUL, today and on April 22, for 5 minutes each day.

Mr. MCINNIS, today, for 5 minutes.

Mr. GREENWOOD, today, for 5 minutes.

Mr. GILCHREST, today, for 5 minutes.

Mr. KNOLLENBERG, on April 22, for 5 minutes.

Mr. SCARBOROUGH, on April 22, for 5 minutes.

Mr. HULSHOF, today, for 5 minutes.

Mr. JONES, on April 28, for 5 minutes.

Mr. RAMSTAD, today, for 5 minutes.

Mr. ROGAN, on April 22, for 5 minutes.

Mr. MCCOLLUM, today, for 5 minutes.

Mr. WHITFIELD, today and on April 22, for 5 minutes each day.

Mrs. MORELLA, today and on April 22, 23 and 24, for 5 minutes each day.

Mr. WELDON of Pennsylvania, today, for 5 minutes.

Mr. SMITH of Michigan, on April 22 and 23, for 5 minutes each day.

EXTENSION OF REMARKS

By unanimous consent, permission to revise and extend remarks was granted to:

The following Members (at the request of Ms. NORTON) to revise and extend their remarks and include extraneous material:

Mr. TRAFICANT.

Mr. RANGEL.

Mr. HAMILTON.

Mr. SCHUMER.

Mr. MENENDEZ.

Mr. SHERMAN.

Mr. CARDIN.

Mr. BONIOR.

Mr. LANTOS.

Mr. MARKEY.

Mr. ORTIZ.

Mr. SKELTON.

Mr. KIND.

Mr. BLAGOJEVICH.

Mr. ETHERIDGE.

Mr. KILDEE.

Mr. DEUTSCH.

The following Members (at the request of Mr. WHITFIELD) to revise and extend their remarks and include extraneous material:

Mr. RADANOVICH.

Mr. THOMAS.

Mr. GIBBONS.

Ms. EMERSON.

Mr. NEY.

Mr. SHUSTER.

Mr. PAPPAS.

The following Members (at the request of Mr. OWENS) to revise and extend their remarks and include extraneous material:

Mr. SAXTON.

Mr. HALL of Texas.

ENROLLED BILLS SIGNED

Mr. THOMAS, from the Committee on House Oversight, reported that that committee had examined and found truly enrolled bills of the House of the following titles, which were thereupon signed by the Speaker pro tempore (Mrs. MORELLA) on April 8, 1998:

H.R. 1116. An act to provide for the conveyance of the reversionary interest of the United States in certain lands to the Clinton Independent School District and the Fabens Independent School District.

H.R. 2843. An act to direct the Administrator of the Federal Aviation Administration to reevaluate the equipment in medical kits carried on, and to make a decision regarding requiring automatic external defibrillators to be carried on, aircraft operated by air carriers, and for other purposes.

H.R. 3226. An act to authorize the Secretary of Agriculture to convey certain lands and improvements in the State of Virginia, and for other purposes.

SENATE ENROLLED BILL SIGNED

The SPEAKER pro tempore (Mrs. MORELLA) announced her signature to enrolled bills of the Senate of the following titles on April 8, 1998:

S. 419. An act to provide surveillance, research, and services aimed at prevention of birth defects, and for other purposes.

S. 493. An act to amend title 18, United States Code, with respect to scanning receivers and similar devices.

S. 1178. An act to amend the Immigration and Nationality Act to modify and extend the visa waiver pilot program, and to provide for the collection of data with respect to the number of nonimmigrants who remain in the United States after the expiration of the period of stay authorized by the Attorney General.

BILLS PRESENTED TO THE PRESIDENT

Mr. THOMAS, from the Committee on House Oversight, reported that the committee did on the following date present to the President, for his approval, bills of the House of the following titles:

On April 17, 1998:

H.R. 1116. An act to provide for the conveyance of the reversionary interest of the United States in certain lands to the Clinton Independent School District and the Fabens Independent School District.

H.R. 2843. An act to direct the Administrator of the Federal Aviation Administration to reevaluate the equipment in medical kits carried on, and to make a decision regarding requiring automatic external defibrillators to be carried on, aircraft operated by air carriers, and for other purposes.

H.R. 3226. An act to authorize the Secretary of Agriculture to convey certain lands and improvements in the State of Virginia, and for other purposes.

ADJOURNMENT

Mr. OWENS. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 10 o'clock and 47 minutes p.m.), the House adjourned until tomorrow, Wednesday, April 22, 1998, at 10 a.m.

OATH OF OFFICE MEMBERS, RESIDENT COMMISSIONER, AND DELEGATES

The oath of office required by the sixth article of the Constitution of the United States, and as provided by section 2 of the act of May 13, 1884 (23 Stat. 22), to be administered to Members, Resident Commissioner, and Delegates of the House of Representatives, the text of which is carried in 5 U.S.C. 3331:

"I, AB, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God."

has been subscribed to in person and filed in duplicate with the Clerk of the House of Representatives by the following Members of the 105th Congress, pursuant to the provisions of 2 U.S.C. 25:

Honorable MARY BONO, Forty-fourth, California.

OATH OF OFFICE MEMBERS, RESIDENT COMMISSIONER, AND DELEGATES

The oath of office required by the sixth article of the Constitution of the United States, and as provided by section 2 of the act of May 13, 1884 (23 Stat. 22), to be administered to Members, Resident Commissioner, and Delegates of the House of Representatives, the text of which is carried in 5 U.S.C. 3331:

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has been subscribed to in person and filed in duplicate with the Clerk of the House of Representatives by the following Members of the 105th Congress, pursuant to the provisions of 2 U.S.C. 25:

Honorable BARBARA LEE, Ninth, California.