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### TAX RELIEF: JUST DO IT

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

Mr. SAM JOHNSON of Texas. Mr. Speaker, I think some of us have forgotten that Social Security under our plan is paid for totally. Within the next 10 years, all our debt can be retired.

Mr. Speaker, tomorrow this body is going to debate a tax relief bill that will ease the penalty married couples must pay under the current Tax Code. Right now in America, married couples pay more in taxes than two single people living together. That is just plain wrong. Why should we penalize the cornerstone of our society, the American family? We ought to encourage marriage, not penalize it.

We also set aside \$1.4 trillion to protect Social Security. That is 90 percent of the surplus. President Clinton calls this, and I quote, "a gimmick to please people." I urge my colleagues, do not believe him. The President has already proposed spending billions from the surplus on bigger government. He is the one with the gimmick.

We can protect Social Security and provide relief for our families. Let us just do it.

# TAX CUTS TODAY WILL HURT AMERICAN WORKERS TOMORROW

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

Mr. WISE. Mr. Speaker, we are going to hear a lot today about there being a budget surplus, and that is the good news. But the surplus comes from the Social Security system. So what is the bill that is going to be on the floor today? To give an election year tax cut paid for out of using Social Security funds.

Mr. Speaker, I want a tax cut, too, for America's working families, but not by taking from Social Security.

We are going to hear about a 90–10 bill, that they are going to put 90 percent of Social Security aside where it cannot be touched. But we all know something. That is that we should not take 90 percent of Social Security to pay for anything else. We should not take 10 percent. We should not take none penny of the Social Security surplus to pay for something else. That belongs to America's retired.

I support a bill giving tax cuts but not until Social Security is preserved. In order to cut taxes today, we should not take from the benefits that American workers receive tomorrow. That is wrong.

REPUBLICANS WANT TO PRE-SERVE SOCIAL SECURITY FOR THE NEXT GENERATION

(Mr. KINGSTON asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. KINGSTON. Mr. Speaker, after 40 years of Democrat rule in the United States House of Representatives, what do we have? We have a national debt of about \$5 trillion. Year after year, deficit spending. After 3 years of Republican rule, we have a surplus.

What do we have after 40 years of Democrat rule on Medicare? A Medicare system that was going bankrupt. What do we have after 3 years of Republican rule? A Medicare system that was saved and protected on a bipartisan basis.

Now on Social Security, after 40 years of Democrat rule, what do we have? \$14 trillion that has been taken out of the Social Security trust fund and spent on roads and bridges and anything else, any special projects and wasteful spending the Democrats could dream up.

What are Republicans doing about it today? We set aside \$1.4 trillion for the Social Security trust fund. Not one dime in 40 years of Democrat rule has been set aside and protected for Social Security. It has all been taken out and backed up with a Treasury bill.

Now Republicans are taking the step to look after not just American seniors for the next election but for the next generation.

#### SAVE SOCIAL SECURITY FIRST

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

Mr. WYNN. Mr. Speaker, we are about to engage in a momentous debate here in Congress, a debate about the future of America and about the really big issues, like saving Social Security.

On the Democratic side, we have a very simple proposition. If we have a surplus, we should use all of that surplus to preserve and save Social Security, because the baby boomers are coming. When they do, we will be insolvent. We do not have a full solution, but we do know that if we get some money into the Treasury, we ought to set it all aside to save Social Security.

Now, the Republicans have an election year gimmick. They say, let us run down here and propose a tax cut for the American people, and that way we can get elected because it is election year.

Mr. Speaker, the fact of the matter is that they are perpetuating a myth. They say it is a drain on the economy. Taxes are a terrible drain. The fact of the matter is that the economy is doing very well. Poverty is at an all-time low. Unemployment is at an all-time low. Business starts are increasing

They say, well, taxes are a burden on the average taxpayer. Tax rates for the average American taxpayer are at the lowest point they have been since 1978. They say taxes are a disproportionate

part of the gross domestic product. That is only because revenues increased because more people are working.

The fact of the matter is we should save Social Security first.

### MAINTAIN TRUST IN SOCIAL SECURITY

(Mr. DOGGETT asked and was given permission to address the House for 1 minute.)

Mr. DOGGETT. Mr. Speaker, so much has been said in recent days about truth and about trust. How ironic it is that at a time the Nation is focused on truth and trust with one person, that the Republican leadership here in the House should choose that week to come in and challenge the Social Security trust fund, the very week the videotapes are released. It is no coincidence that they choose this time to violate the trust that millions of working Americans have placed in the Social Security trust fund.

With an election year gimmick, they propose to take monies that we were able to develop through the balanced budget agreement and use those monies for other purposes than for strengthening Social Security so that it will be there for future generations.

it will be there for future generations. Mr. Speaker, remember how hard it was to get a balanced budget agreement? Initially, the Republicans wanted to take money from Medicare, millions of dollars from Medicare to fund tax breaks. We were able to overcome that, and we will also overcome this challenge to Social Security.

# TAX CUT BILL WILL HELP EVERY SENIOR CITIZEN

(Mr. SOLOMON asked and was given permission to address the House for 1 minute.)

Mr. SOLOMON. Mr. Speaker, I am getting ready to bring up the tax cut bill, but I sit here and the one thing I will not miss when I retire January 1 is all this rhetoric about Social Security.

I represent Hyde Park, New York, the home of Franklin Delano Roosevelt. In 1933, he established this rainy day fund. It was a forced savings account so that the American people would have to put aside a little bit, so they would not become wards of the state when they finally get around to retiring, perhaps at 65 or later. Enough said on that.

Mr. Speaker, the tax cut bill that is coming up is going to relieve senior citizens who now have to pay penalties when they go out and work while they are drawing from that savings account that they paid into for 65 years.

We are going to raise that limitation from \$14,500, which it is now, up to \$17,000 with no penalty next year. After that, \$18,500 with no penalty, and the year after that, \$26,000.

Mr. Speaker, I urge my colleagues to come over here and stop all of this rhetoric and vote for the tax cut bill that is going to help every senior citizen in America.

REPUBLICAN TAX CUT PROPOSAL IS AN ASSAULT ON SOCIAL SE-**CURITY** 

(Mr. PALLONE asked and was given permission to address the House for 1 minute.)

Mr. PALLONE. Mr. Speaker, let us make no mistake about it. The Republican tax bill is a direct assault on Social Security.

The budget surplus the Republicans want to use to pay for their tax cuts does not exist. The only portion of the Federal budget that is in surplus is the Social Security trust fund. In fact, without Social Security, the Federal budget would still be in a deficit this year.

Instead of voting on an \$80 billion tax cut that is paid for by raiding Social Security, we should pass the Democratic proposal to save Social Security first. It would require by law that the entire amount of the Social Security surplus in each fiscal year be transferred to the Federal Reserve Bank in New York to be held in trust for Social Security.

Mr. Speaker, the point is that Democrats could support many of these tax cuts, and we could pass a tax relief bill, if the Republicans agreed to do it without using Social Security to pay for it. But they will not. They are not going to do that. That is why we have to vote down this Republican bill and save Social Security first.

#### NO SURPRISE THAT DEMOCRATS OPPOSE TAX CUTS

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

Mr. FOX of Pennsylvania. Mr. Speaker, is anyone at all surprised that the Democrats have found an excuse to oppose tax cuts this is year?

The very same Democrats who never once ever thought that billions and billions of dollars in spending were a threat to Social Security, now pretend that tax cuts would be.

There are more ironies here. The same party that did not put a dime aside to save Social Security during their 40 year "reign of error" now act as if they are concerned about raiding the Social Security trust fund.

The same party that refused to take Social Security off budget all of these years, in opposition to conservative proposals to create a more honest system, now recognize that the Social Security trust fund can be solvent while providing tax cuts.

The same party that has proposed billions and billions of dollars in new spending just this year straight out of the Social Security trust fund, now turn around and claim that tax cuts are a raid on that trust fund.

Mr. Speaker, the fact is we can have tax cuts and save the Social Security system at the same time, and we will do that for the American people.

#### A LOAD OF ROCKS

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

Mr. BERRY, Mr. Speaker, I am an East Arkansas rice farmer, and I remember a story an old fellow in my community told me when I first started farming. He said there was a man who came through during the Depression and he had a truckload of rocks. If a farmer would buy one of these rocks from him and put it where the irrigation water ran into their rice field, he claimed it would make them a lot better crop.

He said, "You know, he sold some of those rocks." I said, "How did it do? Did it make the crop better?" He said, "It was pretty hard to tell."

Mr. Speaker, that is what these fellows are trying to do, is to sell the American people a load of rocks. I think it is a bad idea.

Mr. Speaker, we are all for tax cuts, but not if we have to rob the Social Security trust fund and our children's future to do it. It is a bad idea, and the American people need to recognize this load of rocks for what it is.

#### TRIBUTE TO TONY MOCERI, **BOILERMAKERS LOCAL 363**

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

Mr. SHIMKUS. Mr. Speaker, I rise today to honor Mr. Tony Moceri, who is to have the new Boilermakers Local 363 building in Belleville, Illinois, named in his honor.

Tony became a proud member of Local Boilermakers Lodge 363 in 1942. During his career, he served as assistant business agent and was elected business manager in 1966, where he served until 1984.

In addition to his regular job, Tony served proudly on the State Boiler Board, the Boilermakers Trades Committee, and Senator Charles Percy's Labor Task Force Committee, before retiring in 1984.

Mr. Špeaker, I want to congratulate Tony for this honor and for his years of service, and I want to wish Tony and his wife, Vera, all the best for another 44 years.

### THE CHOICE IS CLEAR

(Mrs. KELLY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. KELLY. Mr. Speaker, Congress has less than 1 month to conduct the people's business. I think Congress should focus on the issue of tax cuts.

Republicans believe that Americans are overtaxed. Democrats believe that Americans are not overtaxed, and some of them actually believe that Americans are not taxed enough.

Republicans talk about tax cuts for all Americans. Democrats speak in terms of targeted tax cuts, which is a great way of saying that the middleclass, the backbone of America, will not be getting a tax cut.

Now, let us make a distinction between Democrats and so-called "New Democrats." Democrats will raise taxes. New Democrats will talk about cutting taxes, but they will raise them

once they get in office.

Mr. Speaker, if Americans believe that taxes are fundamentally a freedom issue, then Republicans are on their side. If they think that government knows best, then the Democrats are their friend.

To me, the choice is clear.

PROVIDING FOR CONSIDERATION OF H.R. 4578, PROTECT SOCIAL SECURITY ACCOUNT. AND H.R. 4579, TAXPAYER RELIEF ACT OF 1998

Mr. SOLOMON. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 552 and ask for its immediate consideration.

The Clerk read the resolution, as fol-

#### H. RES. 552

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. 4578) to amend the Social Security Act to establish the Protect Social Security Account into which the Secretary of the Treasury shall deposit budget surpluses until a reform measure is enacted to ensure the long-term solvency of the OASDI trust funds. The bill shall be considered as read for amendment. The amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. 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) a further amendment printed in the Congressional Record and numbered 1 pursuant to clause 6 of rule XXIII, 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 divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

SEC. 2. After disposition of the bill (H.R. 4578), it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 4579) to provide tax relief for individuals, families, and farming and other small businesses, to provide tax incentives for education, to extend certain expiring provisions, and for other purposes. 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 the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. 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