Wise	Woolsey	Wynn
Wolf	Wu	Young (FL)

NOT VOTING—44

Ackerman	Gekas	Nadler
Barr	Gonzalez	Rogers
Brown (OH)	Goodling	Ros-Lehtinen
Capps	Hinojosa	Rush
Clayton	Jefferson	Salmon
Coburn	Largent	Scarborough
Conyers	Lipinski	Scott
Cubin	McCrery	Serrano
Danner	McIntosh	Spence
Deal	McNulty	Stupak
DeFazio	Millender-McDonald	Tauscher
DeMint	Moakley	Taylor (NC)
Doggett	Mollohan	Vento
Dooley	Myrick	Wicker
Fattah		Young (AK)

□ 1846

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mrs. CUBIN. Mr. Speaker, on February 8, 2000, I was unavoidably detained and missed rollcall vote numbers 8, 9, and 10. Had I been present, I would have voted ''yes'' on H.R. 1451, the Abraham Lincoln Bicentennial Commission Act; ''yes'' on S. 632, the Poison Control Center Enhancement and Awareness Act; and ''yes'' on H. Res. 418, honoring former Speaker Carl Albert.

□ 1845

JOURNAL

The SPEAKER pro tempore (Mr. SIMPSON). Pursuant to clause 8 of rule XX, the pending business is the question de novo of agreeing to the Speaker's approval of the Journal of the last day's proceedings.

The question is on the Speaker's approval of the Journal.

Pursuant to clause 1, rule I, the Journal stands approved.

PERSONAL EXPLANATION

Mr. CAMPBELL. Mr. Speaker, had I been able to attend the session of Congress last week, had I been present, I would have voted present on the quorum call; yes on House Concurrent Resolution 244; yes on H.R. 2130; yes on H.R. 764; yes on H.R. 1838; no on H.R. 2990, and yes on H.R. 2005.

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

THE INSTALLMENT TAX CORRECTION ACT OF 2000

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

Mr. SWEENEY. Mr. Speaker, I would like to take this opportunity to thank my colleagues, the gentleman from California (Mr. HERGER) and the gentleman from Tennessee (Mr. TANNER), for joining me today as we introduce the very important piece of legislation, the Installment Tax Correction Act of 2000.

This is indeed important legislation, as I said, introduced earlier, which is intended to correct an egregious error committed as part of the tax reconciliation legislation passed last year.

This matter affects hundreds of thousands of small business owners throughout America, and makes it a high priority for this coming congressional legislative session. That is evidenced by the fact, Mr. Speaker, that over 70 of our colleagues have already joined as cosponsors in this legislation.

This legislation is intended to restore an important tax tool for small businesses, to allow small business owners to be able to transfer their businesses more correctly and equitably. Under the accrual method of accounting, owners of small businesses utilize installment payments to spread the capital gains tax burden of selling their business over a number of years, and are common for situations where the sellers continue to stay involved in the business.

In many instances, the current Section 536 adversely affects the sale of closely-held businesses. With many business sales, bank financing is either unavailable or not cost-effective, so often the seller will act as a bank for a portion of the total sales price and carry the note, receiving installment payments over a number of years.

Under Section 536, this is still possible, but the IRS requires the capital gains they realize on the sale to be reported in 1 year, rather than over the life of the note. Sadly, sales of businesses across the country have already been disrupted. Without the use of installment arrangements, small business owners who seek to sell or transfer their businesses have had to decrease their asking price. In many cases, the tax bill exceeds the first year's payment, and as a result, sellers cannot afford to pay, and often find themselves abandoning their sales entirely.

Mr. Speaker, many owners rely on the sale of their business to finance their retirement. Without the installment sales option, they have to postpone their retirement dreams. In fact, I know this firsthand. Immediately after we recessed last session of Congress, I received a number of calls from constituents complaining of this very effect.

Mr. Speaker, the loss of installment sales is not only detrimental to hundreds of thousands of small businesses in the country, or the tens of thousands of small businesses upon which my district is built, but it in fact has affected the real ability for those folks to transfer their businesses and move on with commerce.

In fact, Mr. Speaker, 90 percent of all businesses in my district are small businesses, including Mr. and Mrs. Long of Salt Point, New York, who currently feel the onerous effect of this provision.

Several months ago, Dorothy and George Long arranged for the sale of their resort, located in beautiful Lake George, New York. Unfortunately, they are now suffering the consequences of this provision in a real and immediate way.

Mr. and Mrs. Long were relying on this sale to finance their retirement, and are now faced with one of three options: one, they take a loan out in order to pay for the capital gains tax; or two, they break their contract and face a lawsuit; or three, they suffer the consequences of nonpayment of taxes. Talk about being put in between a rock and a hard place.

What my colleagues and I are proposing is a 556 fix. It is essential that we work together to stop the damage to our local economies, its effect on the hardworking people throughout America.

Mr. Speaker, I want to thank my colleagues here today for taking the first step with me towards fixing this inequity. I ask now that we move expeditiously so that the further damage that we have already caused on the small working businesspeople throughout America is mitigated.

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

(Mr. BURTON of Indiana 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 gentlewoman 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 gentleman from California (Mr. HERGER) is recognized for 5 minutes.

(Mr. HERGER 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 Georgia (Mr. COLLINS) is recognized for 5 minutes.

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

ALLOWING WHALE-HUNTING BY MAKAH INDIAN TRIBE WILL PROMOTE COMMERCIAL WHALING WORLDWIDE

The SPEAKER pro tempore (Mrs. CHENOWETH-HAGE). Under a previous

order of the House, the gentleman from Washington (Mr. METCALF) is recognized for 5 minutes.

Mr. METCALF. Madam Speaker, last year I filed an appeal, along with several co-plaintiffs, to overturn the decision made by U.S. District Court Judge Franklin Burgess to allow whaling by the Makah Indian tribe.

Today a three-judge panel from the Ninth Circuit United States Court of Appeals in Seattle heard the case, and I hope they will make the correct decision and stop the outdated and unnecessary practice of whaling by the Makahs.

Everyone who understands this issue knows that this is the first step toward returning to the terrible commercial exploitation of these marine mammals. In the papers filed by the Makahs with NOAA, they refused to deny that this was a move toward renewal of commercial whaling.

It is important to understand that the International Whaling Commission has never sanctioned the Makah whale hunt. Under the International Whaling Convention, of which the United States is signatory, it has only been legal to hunt whales for scientific or aboriginal subsistence purposes. The tribe clearly has no nutritional need to kill whales.

In the face of strong IWC, the International Whaling Commission, opposition to the original Makah proposal, the U.S. delegation ignored years of opposition to whale-killing and cut a deal with the Russian government in a backdoor effort to find a way to grant the Makah the right to kill whales.

The agreement is to allow the Makah tribe to kill four of the whales each year, that is, to allow the tribe, the Makah tribe to kill four whales each year from the Russian quota, under the artifice of cultural subsistence.

Before this back room deal, the United States has always opposed any whaling not based on true subsistence need. Cultural subsistence is a slippery slope to disaster. It will expand whale-hunting to any nation with an ocean coastline and any history of whale-killing. Much to the delight of the whaling interests in Norway and Japan, who have orchestrated and financed an international cultural subsistence movement, America's historic role as a foe of renewed whaling around the world has now been drastically undercut.

In fact, there are hundreds of ethnic groups, tribes, and bands around the world who have a history of hunting whales. To allow a cultural past as a qualification for hunting whales would drastically increase the number of whales killed worldwide. Almost all cultures on seacoasts engaged in some whale-hunting historically.

The treaty signed by the Makah tribe in 1885 only gives them the right to hunt in common with the citizens of the territory, now the citizens of the United States. This provision was to ensure equal rights, not special ones. The Makah tribal government should not be allowed to kill whales when it is illegal for anyone else in the United States to do so. Besides, it is just plain dead wrong. It is shameful that the current administration supports a proposal that flies in the face of the values, interests, and desires of the majority of U.S. citizens.

As I have been saying for years, allowing the Makah tribe to continue whaling will open the floodgates to commercial whaling worldwide. Just count on it. Whales do have commercial value, and there are interests just waiting to cash in, as they did in the glory days of worldwide commercial whaling, when the whales were hunted practically to extinction.

Now that we have allowed whaling to begin again, what can we say to Japan and Norway, whose whaling we have opposed for years but who definitely have aboriginal rights going back many centuries?

I support the Makah elders and others who oppose this hunt, and will continue to fight in the courts and in Congress to stop the spread of the barbaric practice of killing whales.

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

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

SPEAKING ON BEHALF OF THE 11,000 MEN AND WOMEN IN UNIFORM ON FOOD STAMPS

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 of North Carolina. Madam Speaker, I am on the floor tonight because we have approximately 11,000 men and women in uniform that are willing to die for this country on food stamps. Yes, Madam Speaker, we have passed legislation that will help increase their salaries, but still we have men and women in uniform on food stamps.

Members can see what I have before me is a Marine. He represents not only the Marine Corps, but every man and woman in uniform. Standing on his feet is his daughter Megan, who is 2 years old, and in his arms is a baby girl named Bridget.

I think about Megan and Bridget and all the children that are children of men and women in uniform, and the fact that when this Marine is deployed to go overseas to Bosnia for 6 months, there is no guarantee that he is going to come back. There is no guarantee that any of our men and women in uniform who are sent into harm's way will for sure come back.

I look at that little girl's face, and I am thinking, as she is looking at the camera when this photograph was made, how tragic it would be if the father did not come back. But almost as tragic is the fact that we have approximately 11,000 men and women in uniform that are on food stamps.

□ 1900

These are men and women, like this Marine, that are willing to die for this country when called upon. And yet we can't find $59 million over a 10-year period of time to give men and women in uniform on food stamps a $500 tax credit. Madam Speaker, I think that is a shame. I think that is unacceptable.

Last year in the tax bill, we as a Congress passed tax credits for the steel industry, the timber industry, and for the electric industry. There are other tax credits that we as a Congress passed. Of course, the President vetoed the bill.

I am calling on my colleagues in the House tonight, both Democrat and Republican, to join me in saying to the leadership, both Republican and Democrat, this year we are going to pass some type of legislation. Mine just happens to be the only one; it is H.R. 1055. It is called the Military Family Food Stamp Tax Credit Act.

Madam Speaker, you went on the bill today. I thank you for that. I can tell you and my colleagues in this body that it is unacceptable that men and women in uniform are on food stamps. We need to do everything that we can to say to them that we are going to work and try to make sure that no one that serves this great Nation is on food stamps.

Madam Speaker, I am planning on coming down about one night every week and bring this to the attention of my colleagues; we have legislation that we can do something about men and women on food stamps.

Real quickly, Madam Speaker, as I end my time, from 1982 to 1990, our United States Army and Marine Corps forces were deployed 17 times. From 1990 to 1999, they had been deployed 149 times. Can you think about how many times men and women in uniform were called away from their family and their children?

Madam Speaker, I thank you for being one of the Members who have joined us in supporting this legislation.

H.R. 3573, THE KEEP OUR PROMISES ACT

The SPEAKER pro tempore (Mrs. CHENOWETH-HAGE). Under a previous order of the House, the gentleman from Georgia (Mr. NORWOOD) is recognized for 5 minutes.

Mr. NORWOOD. Madam Speaker, every year since coming to Congress in 1995, I have made a point to bring to our attention the sacrifices made by our veterans to defend our country. Each year, we call for our Nation to honor those who have served.

Yet each year, we continue to ignore the promises made to our veterans and military retirees concerning health care benefits. In my mind, it is impossible to honor someone while at the