

I have offered an amendment to the Committee on Rules to prevent the repeal of this provision, but it was not made in order by the Republican leadership.

Every year thousands of parents make room in their budget to buy school supplies for their kids, things like this 99-cent bottle of glue. Most of you do not know, but in 1981 virtually every one of those parents paid more in taxes than the multimillion-dollar company which produced this product. According to Citizens for Tax Justice, in the 1981 tax year, Borden, the makers of this glue, despite making a profit of over \$201 million, paid no income tax. In fact, they got back \$14.9 million in tax credits.

Mr. Speaker, I hope we reject this bill, reject this rule, bring back tax fairness.

WE MUST PASS THE REPUBLICAN TAX RELIEF BILL

(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, in 1993, President Clinton and the liberal Democrats passed the largest tax increase in history, claiming it was for deficit reduction. But, the forecast is \$200 billion in deficits as far as the eye can see.

The problem is not that the Government does not have enough money; it just spends too much. We have the proof: For every dollar they have raised in taxes, they have spent a dollar fifty-nine.

We must pass the Republican tax relief bill. It reduces the Clinton Tax on workers, helps businesses expand, creates jobs, and gives money back to the people who earned it.

This tax cut is vital. We must eliminate the deficit. These cuts take money away from the beast, big government, and put dollars back in the hands of the creators of economic growth, the American people.

□ 1130

THE CIRCUS IS INSIDE, TOO

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

Mr. DOGGETT. Mr. Speaker, there is a circus outside, but the real show is here with the rings on the inside. In ring No. 1, the incredible fire acts. You remember last week when we approved—some of us did not approve of it—burning your citizenship card in order to save billions of dollars if you are a billionaire and move offshore. Well, they performed very well. Apparently, if you have got enough money, patriotism does not matter anymore.

In ring 2, the amazing vanishing act. Yes, 18 of the 19 special deals vanished right out of the conference report, but one is still there; that is the one deal for Rupert Murdoch. You remember

Rupert of book deal fame, Rupert Murdoch.

The Daily News reports that the Republicans in the conference committee dropped their opposition to the tax break after learning Murdoch was the beneficiary and after consulting with Mr. GINGRICH. If Mr. GINGRICH wants to do something about the Murdoch book deal, now is the time to do it with a concurrent resolution pulling it back before we get to ring 3 of the circus today, the amazing contortionists who are going to explain how to balance the Federal budget by reducing the amount of Federal revenues. Who needs a circus outside when we have a circus on the inside?

THE CIRCUS

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

Mr. HAYWORTH. Mr. Speaker, I will agree with the preceding speaker on one matter: There is a circus and it is not the Ringling Brothers outside; the circus came to town 40 years ago with my liberal brethren on the other side of the aisle, still dealing with hocus-pocus of the speaker when we know that Senator MOSELY-BRAUN of Illinois introduced all these little sleight-of-hand documents here.

Let us talk about the rhetoric and the clowns. Those are folks who come forth making claims so outlandish regarding school lunches and school loans they would be funny if they were not so pathetic. Then you have the real acrobats. Those are the Members who talk about deficit reduction but then acting another way to spend our grandchildren's money without shame. They could be the real contortionists.

Then you have the tightrope walkers; those are Members who balance precariously between what the voters want, which is lower taxes and lower spending, and then you have what the liberal leadership of the Democratic Party wants, which is higher taxes and more spending.

Mr. Speaker, there is one real difference between Ringling Brothers and the liberal Democratic leadership: At least the real circus out front is entertaining.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. The Chair will remind Members not to refer to Members of the other body.

HOW DO YOU STOP AN ELEPHANT THAT GOES BERSERK?

(Ms. LOFGREN asked and was given permission to address the House for 1 minute.)

Ms. LOFGREN. Mr. Speaker, when I told my 10-year-old last night that Ringling Brothers was coming to the House, he laughed out loud. I told him

that it was highly appropriate. After all, we have our own ringmaster, we have our own clowns.

I heard yesterday that a Member of the other body asked what do we do, how do you stop an elephant if they go berserk in the Capitol? Well, I understand he was talking about the need for assault weapons here in the Capitol. The next thing you know, we will be hunting giraffes.

But the real issue is that the elephants have gone berserk in the Capitol; it is called the contract on America. How do you stop them? There is an election in 18 months. Until then, it is bread and circuses here in our three-ring circus.

A GLORIOUS DAY FOR AMERICA

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

Mr. SOUDER. Mr. Speaker, today should be a glorious day for America. We hope to pass, in one day, a law that will cut taxes, releasing the engine of economic—dynamic economic growth and giving parents the freedom to make decisions for their own children. It will move Congress toward a balanced budget, and it will begin to transfer the power of the Federal Government back to the people.

The defenders of the Washington welfare state charge we "terrible" Republicans favor the rich, we want to deprive our children of lunches, and other desperate charges. Whine, whine, whine; I fear they drank too much of their own wine.

The truth is simple. America has spoken. Washington does not know best. Today can be the real beginning of the reversal of power where Americans can make their own decisions without consulting Congress. You might even say, "A morning in America, part 2," only this time not only will the cuts again increase Government revenues but now we have a Republican Congress that is not going to spend it all. God has given us a second change. Today should be a glorious day.

LET US PUT OUR MONEY WHERE OUR DEFICIT IS

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

Mr. ROEMER. Mr. Speaker, in the last 91 days here in the United States Congress, we have passed some new legislation to give the President and the Congress more ability to cut spending and reduce the deficit. I voted for the line-item veto; I voted for the balanced budget amendment. But now the rubber meets the road. Now we have the opportunity to put our money where the deficit is.

Are we going to spend over \$700 billion that we cut in spending and give it

to corporations and wealthy individuals? Or are we going to give every single American a tax break and reduce the deficit, keep the interest rates down, keep the economy growing, allow Americans the opportunity to buy a new home? That is the tough decision we should make. Let us not pander for reelection in 1996. Let us make the difficult choice for our children and reduce spending and put it toward the deficit.

WORKING FAMILIES DESERVE THIS TAX RELIEF

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

Mr. JONES. Mr. Speaker, Americans are working harder today than ever. However, they are receiving lower wages and paying higher taxes. Throughout the country, both parents are having to work just to keep their heads above water.

In 1948, the average American family with children paid only 3 percent of its income to the Federal Government in income and payroll taxes. Today, the same family pays 24.5 percent to the Federal Government.

Working families deserve relief from this growing burden. The Republican tax relief proposal will do just that. It will provide 35 million families with the \$500 per child tax credit, lowering the tax burden for 89 percent of the American families.

The middle-class squeeze is taking its toll on families in endless struggle to make ends meet and taking its toll on the fabric of our society as well. More than ever before, American families deserve tax relief.

THE TAX CUT BENEFITS WILL GO TOWARD THE WEALTHIEST IN AMERICA

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

Mr. VOLKMER. Mr. Speaker, this is the 92d day of our imperial speakership. What has happened in that 92 days? Well, they voted, the majority Republicans voted to take heating assistance away from my poor, they voted to take school lunches and breakfasts out of the mouths of the children in my district. They voted to take food stamps from the working poor and children in my district. They voted to take the training and education away from women on welfare who want to be off of welfare. Now they are talking about taking college loans away from my middle-income families so they cannot go to colleges or universities.

What are they going to do with this? They are going to give it to the wealthy, \$200,000 income parents who have children. Those are the children that they are worried about they want to take care of. They want to give it away in capital gains cuts for big in-

vestors who own shopping centers, who own stocks and bonds on Wall Street. That is where they want to give it.

Last, who do they really want to give it to? How about GE, AT&T, IBM, and all the big corporations, because they are no longer, under their tax bill, going to have to pay 1 penny in taxes. That is who the money goes to.

H.R. 1327 ACTUALLY RAISES TAXES ON OVER 2 MILLION AMERICANS

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

Mrs. MORELLA. Mr. Speaker, I have concerns about H.R. 1327 because I believe that genuine deficit reduction rather than tax cuts should be our No. 1 priority. But I really want to point out to this body that while purporting to decrease taxes, this bill actually raises taxes on over 2 million Americans.

Mr. Speaker, title IV of this bill would raise Federal employee retirement contributions by 2.5 percent. It also would change the retirement formula to reflect the highest 5 years of salary instead of the current highest 3 years of salary. This change in retirement formula would affect postal employees as well as civil service workers.

Why are we once again taxing a work force that has already contributed to deficit reduction for more than a decade? The tax bill that is before us contains \$91 billion more than is needed to fund the tax cuts. The \$12 billion from tax increases on Federal employees is not needed.

Both the Congressional Research Service [CRS] and the General Accounting Office [GAO] agree that the "Federal retirement system's unfunded liability is not a problem that needs to be fixed." Both CRS and GAO conclude that "there will always be sufficient assets in the retirement fund to cover benefit payments to all current and future retirees."

The provisions in title IV of H.R. 1237 were never approved by the Government Reform and Oversight Committee. I really do not understand why we are bypassing the normal and fair procedures of the House by including these provisions in the tax reduction bill.

I want to point out that an average Government employee who earns \$30,000 per year will have to pay an additional \$750 per year. This is a significant, hefty sum to pay. It is unfair. We should keep our contract with our Federal work force, those people who make America run.

REPUBLICAN MAJORITY HAS A NEW CONTRACT OUT ON COLLEGE STUDENTS

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

Mr. PASTOR. Mr. Speaker, I think it has become clear to the American people that the Contract With America is nothing more than a contract on the middle and working class of America. And now, the Republican majority has a new contract out on the college students of this country.

We all know, Mr. Speaker, that the cost of attending college is rising. And yet my Republican colleagues have suggested giving the wealthy a tax cut by reducing funding for Federal financial aid programs. On the Republican chopping block is the interest-deferred Stafford Loan Program which if eliminated would cost the average student \$4,344 in added loan repayments.

The work study programs, which provide Federal dollars to colleges to hire low- and middle-income students for campus jobs, would also be eliminated if Republicans have their way. Other GOP targets include the Supplemental Education Opportunity Grants and the Perkins Loans, which go to the neediest students. These cuts will do nothing for this Nation other than assure that college students, especially the neediest students, will be forced out of school altogether.

To put it simply, Mr. Speaker, anything that would help the children of low-income and working American families to get ahead has been or will be eliminated if the Republican Contract on the average American becomes law.

TAX DAY IS FAST APPROACHING

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

Mr. FUNDERBURK. Mr. Speaker, tax day is fast approaching. As a result of Bill Clinton's tax hike the people in my district have to work from January 1 to May 5 just to pay Uncle Sam's taxes and then they work until July to pay off State and local government. Mr. Speaker, I resent the liberal Democrats claiming that my constituents' hard-earned money is the property of Government that they must continue to pay for those who won't work. Working people have the right to keep their own money.

I come from a rural district, most of my constituents work on small farms and in small factories. They create the jobs, fight the wars, and struggle every day to keep the country going. On their behalf, I support tax cuts—even more cuts than are in this bill—and I reject the politics of class warfare peddled by the minority. It is obscene for the Democrats and their Hollywood and media friends to ridicule the people in my district who want nothing more than to take back control of their lives and communities from the welfare state.

Mr. Speaker, let us cut taxes now and let the Democrats explain why they stood in the people's way.