

what the Republican Party in their tax relief plan has done.

Mr. Speaker, I yield to the gentleman from Arizona [Mr. HAYWORTH].

Mr. HAYWORTH. Mr. Speaker, I thank my friend, the gentleman from Georgia, for another real-life example of what could be called one of the one million and one absurdities of our current Tax Code. Let me offer another, mindful of one of our Founding Fathers, Mr. Franklin, or Dr. Franklin I suppose we should say, with his capabilities, as he was often referred to, who talked about only two certainties in this life: death and taxes. And it is worth noting that we as Americans are taxed in death obscenely by this government. Estate taxes are so confiscatory and so patently unfair that they are akin to allowing one's estate to be plundered, not allowing those benefits to go to children and rightful heirs, but instead making everyone's uncle, Uncle Sam, the chief beneficiary. That is wrong. That must change.

I am pleased that some of our colleagues in the freshman class and others in the new majority, working with some like-minded folks on the other side of the aisle, are willing to move now for significant reforms that allow estate taxes to be lowered, so not only in this passage of life so important to marriage and building a family, but then as the family continues when one's earthly life ends, families are cared for. That is vitally important, too, and it is part and parcel of the fact that we must reform essentially our Tax Code, our tax laws, to allow Americans to save, spend, and invest more of their own money, instead of forcing Americans to dig into their wallets and send more and more and more money to this Federal Government.

Indeed, in the spirit of bipartisanship, we should note what Mr. Jefferson called for, what his ideal was at the outset of this Nation. Mr. Jefferson called for a limited but effective government, and part and parcel of that is allowing the American worker to realize his dream, to hold onto more of his money, and send less of it here.

Mr. KINGSTON. If the gentleman will yield, I want to make it abundantly clear to anybody who heard you say, Thomas Jefferson was not a Democrat. He was a Democrat Republican, and the party that he stood for has no reflection to today's Democrat party. Do not insult Thomas Jefferson.

I yield to the gentleman from Pennsylvania, Mr. JON FOX.

Mr. HAYWORTH. Mr. Speaker, I am appealing to the good sense of bipartisanship, as we have so many friends here on the other side.

Mr. KINGSTON. Do not call Thomas Jefferson a Democrat.

Mr. Speaker, I yield to the gentleman from Pennsylvania, Mr. JON FOX.

Mr. FOX of Pennsylvania. Mr. Speaker, what is also important is that we need the innovation. What has happened in this Congress which I think is also significant is the fact we talked

about rolling back the 1993 Social Security tax on our seniors and allowing seniors to earn more. They were capped at \$11,200. By our legislation they will be able to earn more without deductions from Social Security tax. I think that is important in order to free people up, give them the independence and let them decide what to do with their own money.

Mr. KINGSTON. Mr. Speaker, the gentleman is correct. Right now. Seniors who decide to keep working are penalized \$1 on their Social Security for every \$3 they earn in the workplace. What a ridiculous Tax Code that we have.

Let me speak about another thing. You mentioned the family, the different phases of life. As I listen to this, we know already that 77 percent of the people who will benefit from tax relief have a combined family income of \$75,000 or less.

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And yet we are making it also clear that it helps young people, helps seniors, and it helps middle-income, it helps families with children.

Getting back to my UPS truck driver with three kids, under my proposal he will get a \$1,500 tax credit, \$500 for each kid. That is \$1,500 in his pocket.

Now let us say, on the other hand, we say do not do that; let us increase minimum wage 50 cents. We increase minimum wage 50 cents, which might come out to \$1,000 more a year in income. It is not a net income figure, because he still pays taxes on that. So it comes to about \$600.

If you give the American worker a choice between increasing the minimum wage and a \$500 per child tax credit, \$500 per child tax credit, it puts more money in the pocket of the American worker, and that is why I am baffled by anyone in this Chamber who would vote against that.

Mr. HAYWORTH. Having been somewhat chastened for my interpretation of history and mindful of my good friend's admonishment, let me also point out something else. It applies not only to the UPS truck driver but to literally the millions of single mothers here. Imagine, a single mother with three children, \$1,500 in her pocket. What would that mean? I think it would mean a lot.

TAX RELIEF FOR ALL AMERICANS

The SPEAKER pro tempore (Mr. KIM). Under a previous order of the House, the gentleman from Pennsylvania [Mr. FOX] is recognized for 5 minutes.

Mr. FOX of Pennsylvania. Mr. Speaker, I yield to the gentleman from Arizona.

Mr. HAYWORTH. I thank my good friend from Pennsylvania, and again just to reemphasize, the notion of tax relief for all Americans is something that is not selfish. It is just simply this realization: that that single mother

with three children receiving or able to hang onto \$1,500 of her money with a \$500 per child tax credit, she knows how best to spend that money, not the Washington bureaucrats. She understands, and she should be free to save, spend and invest for her family.

So my colleague from Georgia, though he might take me to task on some historical interpretations, is absolutely correct when he talks about the vital need for tax reform across the spectrum of age and across this Nation, benefiting middle-class Americans and all working Americans.

Mr. FOX of Pennsylvania. I yield to my friend from Georgia.

Mr. KINGSTON. I thank the gentleman.

I wanted to just conclude this \$500 per child tax credit with this chart right here; the big blue section shows that 89 percent of the people who will benefit from \$500 per child tax credit have a combined family income of \$75,000 or less.

Now, the red line is in the category of \$75,000 to \$100,000. That is 7 percent. Above \$100,000, it is 4 percent.

So, you know, if we want to do something to help middle America, if we want to do something to help America's middle class, this is the ticket to go, and not an increase in the minimum wage. This is real dollars. This will help them in their pocket.

Mr. FOX of Pennsylvania. I yield to the gentleman from Arizona.

Mr. HAYWORTH. I again would just like our friend from Georgia to articulate this, make sure that I understand, and, Mr. Speaker, those may be joining us this evening coast to coast and beyond understand what we are talking about. Is this \$500 per child tax credit helping almost 90 percent of our population earning under \$75,000? That is something that we absolutely have to herald and have to remind the American people of, and, further, I think it is just vital to understand that our current policy and indeed as I have heard some people put it, working families are those earning under \$75,000 a year.

Indeed, 2 years ago, in the first State of the Union Message, the gentleman from Pennsylvania and I were personally in attendance here for having been newly elected to the Congress; President Clinton called working families those families making under \$75,000 a year, which begs the question: Should families making in excess of that somehow be punished? Should there be an arbitrary line where we designate Americans as working but those Americans, oftentimes two-income families who work hard, who cross that magic \$75,000 line, is it being implied that are not working families, that they are not worth of tax relief?

Mr. Speaker and my colleagues, it is obvious, relief must come because we are penalizing people who are succeeding.

Mr. FOX of Pennsylvania. I would say this, the fact is in this Congress we have already come forward with not

only tax reform but spending reductions and deficit reductions, which gives the change to have help for working families, for seniors and for our children.

I yield to the gentleman from Georgia.

Mr. KINGSTON. Let me just say this, in the 1992 presidential primary, candidate Bill Clinton had an ad that said this: "Hi, I am Bill Clinton. I believe you deserve a change. That is why I have a plan to stimulate the economy, starting with a middle-class tax cut."

Now, we all know, after running on a promise of a middle-class tax cut, the President turned around and in 1993 passed the largest tax increase in the history of our country. But it is ironic, the other day he said, "I was raised in an old-fashioned home, in an old-fashioned time, maybe, but I still think when you tell somebody you are going to do something, you ought to do everything you can to do it." That was President Bill Clinton at a press conference, January 5, just over 2 months ago, 1996.

All we are saying is, great we are glad, let us use those old-fashioned hometown values that we all love in America, both Democrats and Republicans think highly of. Let us go ahead and give middle-class America the tax cut that he promised and that we want to give him.

Mr. FOX of Pennsylvania. Reclaiming my time, the fact is in this Congress we have already moved pretty close to the balanced budget. I think we can get it. We have added \$440 billion back for environment, education, Medicare, Medicaid. I think we are very close to getting a balanced budget, still maintaining the vital services people need.

Mr. HAYWORTH. And our colleague from Georgia again brings us a troubling aspect to this entire endeavor, and perhaps we will have to wait for another time to share that with our friends.

COMMEMORATING BLACK HISTORY MONTH

The SPEAKER pro tempore. Under the Speaker's announced policy of May 12, 1995, the gentleman from New Jersey [Mr. PAYNE] is recognized for 40 minutes as the designee of the minority leader.

Mr. PAYNE of New Jersey. Mr. Speaker, as chairman of the Congressional Black Caucus, I am pleased to lead my colleagues in once again commemorating Black History Month. Let me take a moment to acknowledge the leadership of our colleague, Congressman LOU STOKES, who organized tonight's special order. A health problem has prevented him from being here tonight, and we want him to know we wish him a speedy recovery. He has been diligent in arranging special orders every year during the month of February, Black History Month. It was in 1976, the bicentennial year, that

Congress first passed a resolution to institute a celebration of Black History Month.

This year, we have chosen the theme "African-American Women—Yesterday, Today, and Tomorrow" in recognition of the enormous contributions that African-American women have made to our history and culture. In every field of endeavor—public service, politics, law, medicine, literature, corporate management, education, and others—African-American women are achievers.

Let me begin by recognizing the women of the Black Caucus serving in the 104th Congress. They have inspired tremendous respect as each has approached issues before this Congress with eloquence, passion, and keen insight. Not only have they left their mark on public policy, they serve as outstanding role models for young women and aspirations to public service. Let us also recognize the great women of past Congresses, the trailblazers whose dreams made today's realities possible. Since 1969, when Shirley Chisholm was sworn in as the first African-American woman to serve in Congress, the door of opportunity has been opening and the Congressional Black Caucus now includes 11 women. In yet another first, Shirley Chisholm ran for President in 1972, placing her name on the ballot in 12 primary contests. We had an historic first in 1992 with the stunning victory of CAROL MOSELEY-BRAUN as she took her place as the first African-American to serve in the U.S. Senate.

This year marked the passing of one of our greatest leaders of all times, the Honorable Barbara Jordan. A staunch defender of the Constitution, Barbara Jordan was a tower of strength during the Watergate crisis, one of the most troubling times in our Nation's history. As the first African-American Congresswoman from a southern State, and as the first African-American woman to deliver a keynote address at the Democratic National Convention, she was a true pioneer in the field of public service. A forthright woman of courage and dignity, she will be greatly missed.

Let me take a moment to recognize all of the African-American women who have served so honorably in the U.S. Congress, beginning with Shirley Chisholm and followed by Yvonne Brathwaite Burke; CARDISS COLLINS, who is the longest serving African-American woman in the history of Congress; our great champion Barbara Jordan; Katie Hall, BARBARA-ROSE COLLINS, ELEANOR HOLMES NORTON; MAXINE WATERS; EVA CLAYTON; CORRINE BROWN; EDDIE BERNICE JOHNSON; CYNTHIA MCKINNEY; CARRIE MEEK; SHEILA JACKSON-LEE; and Senator CAROL MOSELEY-BRAUN.

Let me also pay tribute to an outstanding Cabinet member, Secretary of Energy Hazel O'Leary, whom I have had the pleasure of knowing for many years going back to our days growing

up together in New Jersey. In her position at the Department of Energy, she has worked tirelessly on issues ranging from energy development to the health effects of radiation testing. She has achieved tremendous success in negotiating trade agreements with a potential value to our Nation of billions of dollars.

Also rendering outstanding service in the executive branch are Lorraine Miller, who formerly served as Deputy Assistant to the President for Legislative Affairs and now holds a post in the Federal Trade Commission; Alexis Herman, Director of Public Liaison at the White House; and Tracey Thornton, Special Assistant for Legislative Affairs.

I am proud of the many accomplished African-American women who hail from my home State of New Jersey. In fact, I had a swearing in ceremony in Newark which was presided over by a distinguished African-American judge, Judge Ann Thompson. I also have crossed paths with Connie Woodruff, a former labor union representative who is now a columnist. Dr. Delores Cross, a New Jerseyan who has achieved excellence as an educator and administrator, now serves as president of Chicago State University.

My home State of New Jersey is rich in a history which encompasses many famous African Americans. For example, Harriet Tubman, the famous operator of the underground railroad, worked as a servant in hotels in Cape May, NJ between 1849 and 1852 in order to earn money to finance her missions.

In 1886, a school was established in New Jersey called the New Jersey Manual Training and Industrial School for Colored Youth; it was better known as the Bordentown School. Among the many distinguished visitors and commencement speakers was the great educator and civil rights champion, Mary McCleod Bethune.

East Orange, NJ was the hometown of Marion Thompson Wright, the first African-American professional historian. She taught at Howard University until her death in 1962.

Gail Elizabeth Harris was the first African-American priest in the diocese of Newark, NJ. The fifth woman ordained in the Episcopal Church, she graduated from the Divinity School of the Pacific in Berkeley, CA.

New Jersey was also home to the great tennis champion, Althea Gibson. In 1951, she became the first African American to play at Wimbledon. In 1957, she won both the singles and doubles Wimbledon crowns.

One of the most successful African-American entrepreneurs, Sara Spence Washington, founded the Apex Beauty Products Co. in Atlantic City, NJ. Ms. Washington established her business in 1919, and by the late 1930's her Atlantic City office and factory had 87 employees, including chemists, clerks, bookkeepers, and beauty operators. With beauty schools in 11 cities, an estimated 35,000 individuals throughout