

ALS RESEARCH

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

Mr. CAPPAS. Mr. Speaker, yesterday, along with my colleague, the gentleman from New York [Mr. GILMAN], I introduced a bill to help persons suffering with ALS, or as it is more commonly known, Lou Gehrig's disease.

ALS is a progressive disease that currently afflicts 30,000 Americans each year. Our bipartisan bill will make Medicare more accessible to them, covering drugs to treat ALS symptoms. The bill will also double Federal funding for research.

The terrible nature of ALS was brought home to me recently through a very close friend of mine, Tom Rogers of Santa Barbara, CA, who is courageously fighting this disease. Tom was an inspiration to me well before this ever happened, but he is an able and compelling legislator whose heroism during this time has been an inspiration to our entire community.

It is to my good friend Tom Rogers and others suffering with ALS across the country that the gentleman from New York [Mr. GILMAN] and I dedicate this effort. Mr. Speaker, I ask my colleagues to support this critically important legislation.

IN SUPPORT OF THE BUDGET
RECONCILIATION PACKAGE

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

Mr. BLILEY. Mr. Speaker, I rise today to speak in favor of both the balanced budget and tax cuts. In other words, I am here to speak in favor of the reconciliation package which we will be considering later this week.

Before Republicans took control of Congress, it was thought impossible to both balance the budget and cut taxes. However, this week we will begin to consider the excellent tax bill of the gentleman from Texas, Chairman Archer, which accomplishes both objectives. This bill provides for a \$400-per-child tax credit next year which will increase to \$500 per child in 1999.

My colleagues remember this \$500-per-child tax credit, do they not? It is the same tax cut that President Clinton campaigned on in 1992 just before he passed, without one Republican vote, the largest tax increase in American history. It is also the same tax cut which Republicans campaigned on in the Contract With America in 1994. However, unlike the President, we made good on our promises. We made good last year, when the President vetoed the first balanced budget in more than 25 years and we are making good on this promise this week when the House votes on the spending reconciliation bill.

TAX CUTS SHOULD TARGET
WORKING FAMILIES

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

Mr. MCGOVERN. Mr. Speaker, this week Congress will be voting on two very different tax proposals, a Republican bill and a Democratic bill. As we debate the substance of these bills, we must answer a very simple question: Who benefits?

The Republican tax bill directs nearly 60 percent of its benefits to the top 5 percent of all taxpayers, those with an average income of \$250,000. At the same time, the GOP bill eliminates the minimum tax that corporations are required to pay, denies the per-child tax credit to 15 million working families, and skimps on tax relief for college students. The New York Times has noted that the Republican bill "barely eases the strain on middle-class families, while showering the rich with benefits."

I support the Democratic alternative tax cut. The Democratic tax cut targets nearly three-fourths of its benefits to middle-income working families, those with incomes less than \$58,000 per year. Most important, it provides the full \$1,500 education tax credit that President Clinton has requested.

Mr. Speaker, I urge my Republican colleagues to abandon their massive windfall for the wealthy, and to target tax cuts to the middle-income working families who deserve a break.

FIGURES PUBLISHED BY JOINT
COMMITTEE ON TAXATION

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

Mr. HUTCHINSON. Mr. Speaker, every time there is a tax cut proposal, Republicans stand up and explain that the tax cuts would mainly go to the middle class, while the liberals argue exactly the opposite, that the tax cuts go mainly to the rich. Who is right?

I will explain the arguments and let the American people decide. According to Republican figures and according to the figures published by the non-partisan Joint Committee on Taxation, 76 percent of the tax cuts in the Republican tax cut proposal go to people earning less than \$75,000. I will repeat that. Seventy-six percent of the tax cuts go to people earning less than \$75,000 a year.

Now, it is important to look at the assumptions used in this calculation. If the household earns \$75,000 a year, that should be scored as a household earning \$75,000. But according to liberal thinking, and scoring using tricks and bogus numbers, a household only earning \$45,000 a year is scored as earning \$75,600 per year. That is imputed earnings that cooks the numbers. Now, you decide who is right.

IRS MICROMANAGING AMERICA'S
UNDERWEAR

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

Mr. TRAFICANT. Mr. Speaker, an IRS manager in Florida has imposed a new rule: No cotton clothing below the waist. One IRS agent said, "It is so hot down here, I am roasting my buns off." Unbelievable, the IRS is now micromanaging America's underwear. Think about it. Liens on leotards, the seizures of BVD's, foreclosures on pantyhose, on and on and on.

There is one good thing, Mr. Speaker: Now the IRS is finally getting a dose of their own medicine. How does it feel? How do they like losing their shorts, like the rest of us? Maybe now the IRS will realize that having your assets seized is not all it is cracked up to be, Congress.

In closing, I recommend the following therapeutic advice to the IRS: Take two aspirins and two trays of ice cubes down your jockey shorts and see what it is really like. You will have a better sleep and you will feel better in the morning.

LIBERAL DEMOCRATS, MEET
SEINFELD

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

Mr. HEFLEY. Mr. Speaker, can my colleagues imagine a conversation between George Kastanza and Jerry Seinfeld about tax cuts? The level of absurdity would compare to what I am hearing on the House floor today about trying to give a tax cut to those who do not pay any taxes.

Now, everyone familiar with Seinfeld knows that George can have a rather warped view of reality at times and Jerry likes nothing better than to point out his distorted views. Can you just imagine out-of-work George, before he got hired by the Yankees, saying how he feels cheated because he is not getting a tax cut? Then Jerry would ask, "How could that be?" He would ask, "How much taxes do you currently pay?" And George would say, "Zero." And Jerry would say, "In other words, you pay no taxes but you want a tax cut." And George would say, "Exactly." And that is when Jerry would say, "Oh, boy."

And there we have it: Liberal Democrats, meet Jerry Seinfeld.

REPUBLICAN TAX PLAN BENEFITS
WEALTHY

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

Mr. MILLER of California. Mr. Speaker, I think the Republicans have finally discovered what their tax cut plan does and they are going through