would reduce regulatory burden and help cut the sailing time of ships through the system. This latter efficiency improvement would positively affect the bottom line of Seaway users. All of these efficiencies would make the system a more competitive and viable transportation route for international commerce.

The Great Lakes and the Seaway should be considered as an integrated system in maritime transportation. Improvements to the Seaway infrastructure alone would not be sufficient to deal with the efficiency and competitiveness problems facing the Great Lakes-Seaway system. On the contrary, improvements to the Seaway for example, could stress the capacity of ports on the Great Lakes. A comprehensive approach is necessary to address the system's investment needs.

My legislation, therefore, would provide for the establishment of a Great Lakes Development Bank. It would outline in broad terms the structure of Bank membership. To insure no taxpayer liability, this legislation would prohibit the United States and the St. Lawrence Seaway Corporation from becoming members of the Bank. It would specify eligible projects for financial and other assistance from the Bank. It would define the forms of such assistance. It would require recipients of Bank assistance, states or provinces in which such recipients are located, contractors for projects financed with Bank assistance, and localities in which such contractors are located to become Bank members to broaden the Bank's membership base. It would establish an initial capitalization level for the Bank, and would provide as U.S. contributions $100 million in direct loan and up to $500 million in loan commitments that could be drawn upon to meet the Bank's credit obligations. It would set interest on U.S. loans to the Bank at rates equal to the current average yield on outstanding Treasury debts of similar maturity plus administrative costs to preclude taxpayer subsidy to the Bank. It would allow the United States to call loans to the Bank if the Bank is not complying with the objectives of this legislation and would provide specific limitations on United States' liability to protect our interests.

Mr. Speaker, my legislation is intended to make the Great Lakes-Seaway system a more efficient, competitive, and viable transportation route. Such a system will enable our manufacturers to bring their goods to the world market at reduced cost, making their products more competitive in the global economy. This is a sensible bill; it is a good-government bill. We should all support it. I will be sending out a Dear Colleague letter seeking co-sponsors for the bill. I hope members will offer their support and join me in moving this legislation forward. This proposal should be enacted this year.

THE MIDDLE CLASS TAX RELIEF ACT OF 1998 AND THE TAXPAYER CHOICE ACT OF 1998

HON. JOHN R. THUNE

OF SOUTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 3, 1998

Mr. THUNE. Mr. Speaker, in 1994, the American public spoke loudly and clearly about their dissatisfaction with the direction Washington was headed. Their voice came in the form of an historic change of control in both the House and Senate from the Democratic, to the Republic Party. It was that election that brought the President to proclaim in his State of the Union in 1995 that the era of big government was over. But for how long?

It seems clear here in 1998 that he would like to bring that era back. In his State of the Union address, the President outlined his policy goals. Now that his budget is out, we know his ideas translate into some $150 billion in new Washington spending. Most of us can agree with his goals. They include important priorities like caring for and educating our children, to providing health care for an aging population. These are important issues. On that we all agree.

However, the differences are clear in trying to determine how best to achieve those goals—particularly in the context of a potential revenue surplus. The President's programs mark an incredibly expansive reach by the federal government into the lives of Americans. At the same time, he seems remarkably inconsistent as he refers to reserving a potential surplus for Social Security, while on the other hand talking about increasing the size and reach of government by $150 billion in new Washington spending and bigger government. While I agree Congress must begin to restore the Social Security Trust Fund, the juxtaposition of saving and spending sends mixed signals to me and to the American public.

I believe there is a responsible public policy approach to dealing with any potential surplus. Accordingly, I am cosponsoring Congressman MARK NEUMANN's H.R. 2191, the National Debt Repayment Act, which is consistent with a number of important policy objectives. The Neumann legislation would apportion any potential surplus in three ways. First, it would allocate two thirds of any surplus to paying off debt and restoring the various federal trust funds—including Social Security, transportation and environmental trust funds. The final third would go toward reducing taxes on hard working Americans.

H.R. 2191 further puts into place a systematic plan to completely retire our $5.5 trillion debt over the next 30 years. The plan establishes that spending be 1 percent less than the government collects in revenue every year and applying that 1 percent surplus to paying down debt. Assuming moderate economic growth rates, we can be completely debt free by 2026. In addition to winning the war on drugs, that would be the most important thing we could do for our children and grandchildren. Paying down the debt also would free up the nearly $250 billion Congress appropriates every year just to pay interest on our $5.5 trillion debt.

Moreover, the National Debt Repayment Act would allow us to actually give something back to the taxpayers of this country. After all, it is their money.

The plan certainly seems reasonable. If the President is able to build $150 billion in new Washington spending into his budget, it would necessarily follow that Congress and the President could give that money back to the taxpayers. The best solution to helping working families deal with tough issues like child care is to let them keep more of what they earn, and allow them to choose how to address this important need. The President's proposal tends toward employing Uncle Sam as your children's nanny. His plan would have Washington determine which children and which child care providers receive Washington's assistance. Who would you rather have raising your kids, the federal government or the American family? The answer seems easy to me.

If you give some inside the Beltway long enough, they try to create a risk free society. They would have the government guarantee child care, education, health care, jobs, income, retirement, and big screen televisions. But the cost will be high. There will be a corresponding decrease in freedom and more and more taxes to pay for all that so-called security.

There is a better way, and that is to say to the people of this country: We trust your judgement. We believe you are capable of caring for your children and making good decisions about their future. We believe that as a matter of principle, America is infinitely better off when families are making decisions rather than bureaucrats. In the same way we believe that America is infinitely better off when parents are teaching values rather than bureaucrats.

The president was clear in his State of the Union address how he feels about tax relief. He wants relief targeted. I find that troubling. Why? Because targeted tax relief creates winners and losers. Every tax break he mentioned is targeted. However, we should strive toward a more perfect union by looking for ways to allow all Americans—irrespective of marital status, age, or heritage—to participate in the benefits of the greater freedom that comes with lower taxes. We should strive to make all taxpayers equal under the law.

Furthermore, we should take a consistent approach to making the tax code simpler. Too many relief proposals further complicate the tax code. Such efforts do not take us down the road toward making government less intrusive and more user friendly.

For these reasons, I am proud my friend from Washington, Congresswoman JENNIFER DUNN, has joined me in introducing two pieces of tax relief legislation that I believe will serve as alternatives to the new Washington spending in the President's budget. At the same time, these bills are consistent with the dual goals of distributing tax relief in a broad and even fashion, while not adding to an inordinately complicated tax code.

Both Democrats and Republicans in Congress that sincerely want to lower the tax burden on working families should be 100 percent behind these two bills. The bills do not target behavior and do not contain gimmickry or loopholes. The bills represent plain and simple common sense. The first bill addresses the issue of bracket creep by allowing working Americans to make more money before they fall into the higher tax bracket. It lowers taxes by raising the income threshold at which the 28 percent tax bracket would apply. Simply put, more income of working Americans would be subject to the 15 percent tax bracket rather than the much higher 28 percent bracket.

This legislation would help Americans who are achieving success and, as a consequence, have graduated from the 15 percent tax bracket to the higher 28 percent tax bracket. Due to bracket creep, 28 cents of each additional dollar they earn now goes to the federal government. Talk about a disincentive to improving your lot in life. Under our legislation, many of these hard working people

will have an incentive to continue to be hard working people. How? They would be liberated from the higher tax rate on each additional dollar they earn. The real beauty is the legislation gives no preference based on status, marital or otherwise. Presently, the higher 28 percent tax rate begins to apply to a single person making more than $25,350. Our legislation would raise that threshold to $35,000. For heads of household, the 28 percent rate starts at $33,950. We would raise that to $52,600. For married couples, the 28 percent rate starts at $42,350. We would raise it to $70,000.

According to the Tax Foundation, over 29,000,000 filers would see their taxes lowered under this proposal, with the average savings of approximately $1,200 per filer. Over 10 million filers would move out of the 28 percent bracket to the 15 bracket. Again, this initiative represents an infinitely better approach to assisting families with their child care needs than the discriminatory Washington-knows-best approach embodied in the President's plan. A $1,200 tax cut could pay for sixteen weeks of child care, four car payments, up to three months of housing bills, or fourteen weeks of grocery bills. That is real help for working families.

The Taxpayer Choice Act would raise the personal exemption from $2,700 to $3,400. Again, this simple change would reduce taxable income by $700 and allow them the freedom to choose how best to use the benefit of their tax reduction. This legislation would deliver broad based relief to taxpayers in the lower and middle income ranges.

This change is straightforward and easy to calculate. For someone in the 15 percent tax bracket, the benefit would result in an estimated savings of $100, or for a family of four, $400. That reduction gives taxpayers a choice of spending on what is the approximate equivalent of five weeks of child care, a car payment, housing payment, or five weeks of grocery bills. That's real relief and those are real life choices. For someone in the 28 percent tax bracket, that's $200 per individual, or $800 per family of four. That return could be used for ten weeks of child care, almost ten weeks of grocery bills, three car payments of a couple of housing payments. As is true today, the deduction would phase out for wage earners whose incomes exceed $124,500.

Let me reiterate an important point. We agree with the president that working families in America need relief. However, the President has mistakenly interpreted that need as a request for more Washington spending. We, on the other hand, know that what working families are really asking for is not more federal government, but relief from more federal government.

American families, we have heard you. We agree with you that your family should not have to sacrifice one more dime of your hard earned money to build new government bureaucracies that will further undermine your ability to care for yourself and your family. We will stand with you. The bills we have introduced today make it abundantly clear that no surplus government revenues should go to more government in Washington. Rather, they should go into your pocket. That's common sense government.

The legislation I introduced today should also fit nicely with what I believe ought to be a reality before the turn of the century, and that is a new tax code that is simple and fair. Americans waste too much time and money filling out tax returns. It is a dream for lobbyists, lawyers, and tax preparers. It is a nightmare for the American taxpayer. Ultimately, the only way to get real reform is to kill the beast and start over. Every time Congress starts chipping around the edges like we did last summer, we make the code more complicated. We now have some 480 different forms, 6,000 pages, and 34 and one half pounds. It is time to say, ''Enough already.''

Reform will not be easy. There is tremendous internal resistance to changing the status quo. But it must be done. Some certified public accountants from South Dakota were in my office last week and they agreed. That profession probably is in the best position to benefit from the complexity of the code, and they agree that the current code is an abomination.

The two bills I have introduced today are consistent with a simpler, fairer approach to the tax code. At the same time, I hope these bills would begin the discussion about replacing the code with a view of taxation that invites all Americans to participate in the benefits of a growing economy that will spur investment and create jobs by limiting taxes and minimizing the burden of tax compliance.

These are our goals, and I look forward to working with this Congress to making them become a reality. To that end, I ask for your support of this legislation.

TRIBUTE TO THE 1997 DELPHOS ST. JOHN'S HIGH SCHOOL FOOTBALL TEAM ON WINNING THE OHIO DIVISION VI FOOTBALL CHAMPIONSHIP

HON. PAUL E. GILLMOR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 3, 1998

Mr. GILLMOR. Mr. Speaker, it is my distinct honor and pleasure to rise today to pay special tribute to an outstanding group of student-athletes from Ohio's Fifth Congressional District. This past fall, the Delphos St. John's High School football team completed a truly memorable season by winning the Ohio High School Athletic Association Division VI State Championship.

The 1997 Delphos St. John's High School football team demonstrated that, with a great deal of hard work, dedication to the task at hand, and with a strong sense of commitment, you can realize your dreams and make them come true.

The Delphos St. John's football team achieved more this past year than any other football team in the school's history by winning its first ever State Football Championship. The Blue Jays football team capped off a perfect 14–0 season by defeating second-ranked Norwalk St. Paul 42–28 in the Division VI state championship game.

Under the guidance of Head Coach Vic Whiting, the Blue Jays realized a life-long dream, through a great deal of hard-fought success. Their willingness to sacrifice for each other, to find the extra energy needed to produce a champion is a true testament to the unwavering loyalty that each player has for the team. The unselfish attitude of the Delphos St. John's Blue Jays is certainly a good example of what can be accomplished when people work together for a common goal.

Mr. Speaker, I would like to congratulate Coach Vic Whiting and the 1997 Division VI State Champions, the Delphos St. John's High School Blue Jays. I would urge all of my colleagues to join me in paying special tribute to an outstanding team.

TRIBUTE TO JUDGE WALTER JONES

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 3, 1998

Mr. CLYBURN. Mr. Speaker, I rise today to pay tribute to Judge Walter Jones of the Sixth Congressional District of South Carolina. Judge Jones has been the Columbia Magistrate since 1976. It is on the occasion of his retirement that we pay tribute to his 22 years of tireless involvement in the community surrounding the Capitol city of South Carolina.

Judge Jones is a champion of community involvement. His community service includes membership on the Financial Board of Sickle Cell Anemia, the Board of Judicial Standards, the United Way Board and Board of Directors of the Boys Clubs of Greater Columbia. He is also Treasurer of a Pop Warner Football League and past President of Logan and Withers Elementary School P.T.A. Through his involvement with these various organizations, Judge Jones has emerged as a role model for the community at large. Judge Jones can be heard sharing these words of wisdom with young and old alike: ''You can be anything that you want to be.''

Judge Jones is currently an active member of Bethlehem Baptist Church. He is a member of Bethleham's Board of Trustees and has served for several years as it's Chairman. His favorite Bible scripture is John 3:16 ''For God so loved the world that he gave his only begotten son. That whosoever believeth in him should not perish, but have everlasting life.''

Judge Jones was born in Eufaula, Alabama. He has attended several institutions of higher learning which include: Texas Central State College, University of Maryland, the National Judicial College, University of Nevada, and American Academy of Judicial Education.

After serving twenty years in the United States Army he retired and settled in Columbia, South Carolina. He is married to Janet Ann Sims, Jones. They are the parents of Walter, Jr., Maurice, Jeannie, and Donna and they have two grandchildren, Christopher and Joseph Gilbert.

Mr. Speaker, I commend Judge Jones for his community involvement and support throughout the years, and I ask you to join with me in extending best wishes to him for a fulfilling retirement.

WELCOMING SENEGAL TO LOUISIANA

HON. RICHARD H. BAKER

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 3, 1998

Mr. BAKER. Mr. Speaker, I am honored to have the opportunity to extend a warm welcome to Paul Ndong, Mayor of Joal-Fadiouth,