

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 Bethlehem's Board of Trustees and has served for several years as its 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,