

would be attractive to some who otherwise might not be in a pension system due to low incomes.

The bill also allows small businesses to receive two tax credits, one for start-up administrative costs associated with a new pension plan and another for contributions made to a pension plan for non-highly-compensated employees covered under the plan.

Mr. Speaker, I believe this bill would make significant progress in encouraging employees to participate in a pension system and, most importantly, to keep them participating. I hope this year we will move this legislation and attach it to any piece of major pension legislation that moves or sails through this Congress.

□ 1015

PAYING TRIBUTE TO DAN KROLL

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

Mr. ROGERS of Michigan. Mr. Speaker, I rise today to share with this body an uncommon act of my constituents, Dan and Lisa Kroll of Marion Township, Michigan.

Kelly, Ray and Collin Shuler are neighbors of Dan Kroll. Collin, the Shuler's 2-year-old son, suffers from a serious brain injury which causes him to have partial blindness and stunted development. The Shulers have traveled throughout this Nation and to Canada in order to learn physical therapy procedures that they can perform themselves on their son. The family also pays upwards of \$30,000 per year in out-of-pocket medical expenses for Collin.

When Dan Kroll and his wife Lisa learned of their young neighbor's condition, they decided to help. By calling contacts on Dan's United Parcel Service route, Dan and his wife Lisa put together a fundraiser for Collin. Dan and Lisa Kroll hosted a major benefit dinner for Collin Shuler. The event was a tremendous success, gathering friends and neighbors, nearly 500 individuals who attended, and more than \$20,000 was raised.

Mr. Speaker, we are quick sometimes to condemn the acts of aggression, and not so quick sometimes to celebrate the acts of kindness that happen in America. Dan and Lisa Kroll have shown this kind of kindness by bringing the entire community of Howell, Michigan, together to make a difference in the lives of their neighbors.

This act of kindness must not go without recognition. Therefore, Mr. Speaker, I respectfully ask my colleagues to join me in paying tribute to Dan Kroll for being an inspiration to us all, and for reminding us that community service is an important part of American life.

PRINTING OF REVISED AND UPDATED VERSION OF "WOMEN IN CONGRESS, 1917-1990"

The SPEAKER pro tempore (Mr. SUNUNU). The unfinished business is the question of suspending the rules and agreeing to the concurrent resolution, House Concurrent Resolution 66.

The Clerk read the title of the concurrent resolution.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Ohio (Mr. NEY) that the House suspend the rules and agree to the concurrent resolution, H. Con. Res. 66, on which the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 414, nays 1, not voting 16, as follows:

[Roll No. 79]

YEAS—414

- |             |               |               |
|-------------|---------------|---------------|
| Abercrombie | Conyers       | Graves        |
| Ackerman    | Cooksey       | Green (TX)    |
| Aderholt    | Green         | Green (WI)    |
| Akin        | Costello      | Greenwood     |
| Allen       | Cox           | Grucci        |
| Andrews     | Coyne         | Gutierrez     |
| Armey       | Cramer        | Gutknecht     |
| Baca        | Crane         | Hall (OH)     |
| Bachus      | Crenshaw      | Hall (TX)     |
| Baird       | Crowley       | Hansen        |
| Baker       | Cubin         | Harman        |
| Baldacci    | Culberson     | Hart          |
| Baldwin     | Cummings      | Hastings (FL) |
| Ballenger   | Cunningham    | Hastings (WA) |
| Barcia      | Davis (CA)    | Hayes         |
| Barr        | Davis (FL)    | Hayworth      |
| Barrett     | Davis (IL)    | Hefley        |
| Bartlett    | Davis, Jo Ann | Heger         |
| Barton      | Davis, Tom    | Hill          |
| Bass        | Deal          | Hilleary      |
| Bentsen     | DeFazio       | Hilliard      |
| Berkley     | DeGette       | Hinchey       |
| Berman      | Delahunt      | Hinojosa      |
| Berry       | DeLauro       | Hobson        |
| Biggert     | DeLay         | Hoeffel       |
| Bilirakis   | DeMint        | Hoekstra      |
| Bishop      | Deutsch       | Holden        |
| Blagojevich | Diaz-Balart   | Holt          |
| Blumenauer  | Dicks         | Honda         |
| Blunt       | Dingell       | Hooley        |
| Boehlert    | Doggett       | Horn          |
| Boehner     | Dooley        | Hostettler    |
| Bonilla     | Doolittle     | Houghton      |
| Bonior      | Doyle         | Hoyer         |
| Bono        | Dreier        | Hulshof       |
| Borski      | Duncan        | Hunter        |
| Boswell     | Dunn          | Hutchinson    |
| Boucher     | Edwards       | Hyde          |
| Boyd        | Ehlers        | Insee         |
| Brady (PA)  | Ehrlich       | Isakson       |
| Brady (TX)  | Emerson       | Israel        |
| Brown (FL)  | Engel         | Issa          |
| Brown (OH)  | English       | Istook        |
| Brown (SC)  | Eshoo         | Jackson (IL)  |
| Bryant      | Etheridge     | Jackson-Lee   |
| Burr        | Evans         | (TX)          |
| Burton      | Everett       | Jefferson     |
| Buyer       | Farr          | Jenkins       |
| Callahan    | Ferguson      | John          |
| Calvert     | Filner        | Johnson (CT)  |
| Camp        | Flake         | Johnson (IL)  |
| Cannon      | Fletcher      | Johnson, E.B. |
| Cantor      | Foley         | Jones (NC)    |
| Capito      | Ford          | Jones (OH)    |
| Capps       | Frank         | Kanjorski     |
| Capuano     | Frelinghuysen | Kaptur        |
| Cardin      | Frost         | Keller        |
| Carson (IN) | Gallely       | Kelly         |
| Carson (OK) | Ganske        | Kennedy (MN)  |
| Castle      | Gekas         | Kerns         |
| Chabot      | Gephardt      | Kildee        |
| Chambliss   | Gibbons       | Kilpatrick    |
| Clay        | Gilchrist     | Kind (WI)     |
| Clayton     | Gillmor       | King (NY)     |
| Clement     | Gilman        | Kingston      |
| Clyburn     | Gonzalez      | Kirk          |
| Coble       | Goode         | Kleccka       |
| Collins     | Goodlatte     | Knollenberg   |
| Combest     | Goss          | Kolbe         |
| Condit      | Graham        | Kucinich      |
|             | Granger       |               |

- |                |               |               |
|----------------|---------------|---------------|
| LaFalce        | Ortiz         | Shimkus       |
| LaHood         | Osborne       | Shows         |
| Lampson        | Ose           | Simmons       |
| Langevin       | Otter         | Simpson       |
| Lantos         | Owens         | Skeen         |
| Largent        | Oxley         | Skelton       |
| Larsen (WA)    | Pallone       | Slaughter     |
| Larson (CT)    | Pascrell      | Smith (MI)    |
| LaTourette     | Pastor        | Smith (NJ)    |
| Leach          | Payne         | Smith (TX)    |
| Lee            | Pelosi        | Smith (WA)    |
| Levin          | Pence         | Snyder        |
| Lewis (CA)     | Peterson (MN) | Solis         |
| Lewis (GA)     | Peterson (PA) | Souder        |
| Lewis (KY)     | Petri         | Spence        |
| Linder         | Phelps        | Spratt        |
| Lipinski       | Pickering     | Stark         |
| LoBiondo       | Pitts         | Stearns       |
| Lofgren        | Platts        | Stenholm      |
| Lowey          | Pombo         | Strickland    |
| Lucas (KY)     | Pomeroy       | Stump         |
| Lucas (OK)     | Portman       | Stupak        |
| Luther         | Price (NC)    | Sununu        |
| Maloney (CT)   | Pryce (OH)    | Sweeney       |
| Maloney (NY)   | Putnam        | Tancredo      |
| Manzullo       | Quinn         | Tanner        |
| Markey         | Radanovich    | Tauscher      |
| Mascara        | Rahall        | Tauzin        |
| Matheson       | Ramstad       | Taylor (MS)   |
| McCarthy (MO)  | Rangel        | Taylor (NC)   |
| McCarthy (NY)  | Regula        | Terry         |
| McCollum       | Rehberg       | Thomas        |
| McCrery        | Reyes         | Thompson (CA) |
| McDermott      | Reynolds      | Thompson (MS) |
| McGovern       | Riley         | Thornberry    |
| McHugh         | Rivers        | Thune         |
| McInnis        | Rodriguez     | Thurman       |
| McIntyre       | Roemer        | Tiahrt        |
| McKeon         | Rogers (KY)   | Tiberti       |
| McNulty        | Rogers (MI)   | Toomey        |
| Meehan         | Rohrabacher   | Towns         |
| Meeks (NY)     | Ros-Lehtinen  | Trafficant    |
| Menendez       | Ross          | Turner        |
| Mica           | Rothman       | Udall (CO)    |
| Millender-     | Roukema       | Udall (NM)    |
| McDonald       | Roybal-Allard | Upton         |
| Miller (FL)    | Royce         | Velazquez     |
| Miller, Gary   | Ryan (WI)     | Visclosky     |
| Miller, George | Ryun (KS)     | Vitter        |
| Mink           | Sabo          | Walden        |
| Moakley        | Sanchez       | Walsh         |
| Mollohan       | Sanders       | Wamp          |
| Moore          | Sandin        | Waters        |
| Moran (KS)     | Sawyer        | Watkins       |
| Moran (VA)     | Saxton        | Watt (NC)     |
| Morella        | Scarborough   | Watts (OK)    |
| Murtha         | Schaffer      | Waxman        |
| Myrick         | Schakowsky    | Weiner        |
| Nadler         | Schiff        | Weldon (FL)   |
| Napolitano     | Schrock       | Weldon (PA)   |
| Neal           | Scott         | Weller        |
| Nethercutt     | Sensenbrenner | Wexler        |
| Ney            | Serrano       | Wicker        |
| Northup        | Sessions      | Wilson        |
| Norwood        | Shadegg       | Wolf          |
| Nussle         | Shaw          | Wu            |
| Oberstar       | Shays         | Wynn          |
| Obey           | Sherman       | Young (FL)    |
| Olver          | Sherwood      |               |

NAYS—1

NOT VOTING—16

- |              |              |            |
|--------------|--------------|------------|
| Becerra      | Kennedy (RI) | Tierney    |
| Bereuter     | Latham       | Whitfield  |
| Fattah       | Matsui       | Woolsey    |
| Fossella     | McKinney     | Young (AK) |
| Gordon       | Meek (FL)    |            |
| Johnson, Sam | Rush         |            |

□ 1039

Mr. HOUGHTON, Mr. EHLERS, and Ms. BERKLEY changed their vote from "nay" to "yea."

So (two-thirds having voted in favor thereof) the rules were suspended and the concurrent resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. BEREUTER. Mr. Speaker, today, I was off the Hill on official business and missed roll-call vote 79 (H. Con. Res. 66, Revising and Updating "Women in Congress, 1917-1990"). Had I been present I would have voted "yea."

PROVIDING FOR CONSIDERATION OF H.R. 8, DEATH TAX ELIMINATION ACT OF 2001

Mr. REYNOLDS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 8 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 111

*Resolved*, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 8) to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period, and for other purposes. The bill shall be considered as read for amendment. The amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the further amendment printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Rangel of New York or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. SUNUNU). The gentleman from New York (Mr. REYNOLDS) is recognized for 1 hour.

Mr. REYNOLDS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MOAKLEY), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. REYNOLDS asked and was given permission to revise and extend his remarks, and include extraneous material.)

Mr. REYNOLDS. Mr. Speaker, House Resolution 111 is a modified closed rule providing for consideration of H.R. 8, a bill to phase out the estate tax over 10 years.

The rule provides for 1 hour of general debate, equally divided and controlled by the chairman and the ranking member of the Committee on Ways and Means. Additionally, the rule waives all point of order against consideration of the bill.

The rule provides that the amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted.

The rule also provides consideration of the amendment in the nature of a

substitute, printed in the Committee on Rules report accompanying the resolution, if offered by the gentleman from New York (Mr. RANGEL) or his designee, which shall be considered as read and shall be separately debatable for 1 hour equally divided and controlled between a proponent and an opponent.

Furthermore, the rule waives all points of order against the amendment in the nature of a substitute.

Finally, the rule provides for one motion to recommit with or without instructions.

Mr. Speaker, I speak in strong support of this rule and its underlying bill, H.R. 8, the Death Tax Elimination Act of 2001.

Mr. Speaker, the issue before us today is not a new one; the 106th session of Congress voted three times in a bipartisan fashion to eliminate the death tax. In fact, this Congress fell only a handful of votes shy of overturning the Presidential veto.

Once again, we have the opportunity to bury the death tax once and for all. And this time I believe we can do it free from the threat of a Presidential veto.

This tax was initially imposed to prevent the very wealthy from passing on their wealth from one generation to the next. At the time, this well-intentioned tax eased concerns about the growing concentration of money and power among a small number of wealthy families. Later, it was used to fund national emergencies, and it became necessary to maintain these tax rates at high war-time levels during the 1930s and 1940s. But they remained relatively unchanged until the Tax Reform Act of 1976.

Ironically, the death tax today serves little of the purpose for which it was intended. Rather than prevent the concentrated accumulation of vast wealth, the death tax punishes savings, thrift and hard work among American families.

Small businesses and farmers are penalized for their blood and sweat and tears, paying taxes on already-taxed assets. Instead of investing money on productive measures such as business expansion or new equipment, businesses and farms are forced to divert their earnings to tax accountants and lawyers just to prepare their estates.

□ 1045

As has been pointed out by the American Farm Bureau, families own 99 percent of our Nation's farms and ranches, and those farmers and ranchers pay taxes at a rate much higher than the population at large.

Not long ago, over 100 of some of the richest people in the world, including Bill Gates, Sr., Warren Buffett, Paul Newman, and members of the Rockefeller family, took out a full page ad in The New York Times urging Congress not to eliminate the death tax. It is not, however, these few megamilionaires who most suffer from the pu-

nitive effects of the death tax. Had they spent their lives milking herds or plowing fields, they might understand why the Farm Bureau has made elimination of the death tax its number one legislative priority.

The victims of the death tax are typically hard-working Americans with medium-sized estates; farmers and small business owners. Their enterprises create jobs, growth, and opportunity in our hometown communities, but every year thousands of heirs are literally forced to sell the family farm or business just to pay off their death taxes.

As Farm Bureau president Bob Stallman said during testimony before the Committee on Ways and Means, and I quote, "Farm operations are capital-intensive businesses whose assets are not easily converted into cash. In order to generate the funds that are needed to pay hefty death taxes, heirs often have to sell parts of their businesses. When parts are sold, the economic viability of the business is destroyed."

Indeed, with penalties reaching as high as 55 percent, these farmers and ranchers are often forced to sell off land, buildings or equipment otherwise needed to operate those businesses. The death tax is turning the American Dream into the "Nightmare On Elm Street."

Equally disturbing is the fact that the death tax actually raises relatively little revenue for the Federal Government. Some studies have found that it may cost the government and taxpayers more in administrative and compliance fees than it raises in revenues.

Of course, farmers and ranchers are not the only ones facing an unfair and unnecessary burden from the death tax. Not long ago, the Public Policy Institute of New York State conducted a survey on the impact of the Federal estate tax on upstate New York. The findings were alarming. The study found that in a 5-year period, family-owned and operated businesses on the average spent \$125,000 per company on tax planning alone. These are costs incurred prior to any actual payment of the Federal estate taxes. They reported that an estimated 14 jobs per business have already been lost as a result of the Federal estate tax planning. For just the 365 businesses surveyed, the total number of jobs already lost to the Federal estate tax is over 5,100, and that is just in upstate New York.

According to the National Federation of Independent Businesses, nearly 60 percent of business owners say they would add more jobs over the coming years if death taxes were eliminated, more jobs and greater opportunities for our citizens.

As William Beach, director for the Center for Data Analysis at the Heritage Foundation, recently wrote, the death tax cuts across all racial and community lines. "Take the Chicago Defender newspaper, an important