

duty since 1922. On behalf of the Pasco County Police Force, I extend my deepest condolences to his friends and family, and want to take a moment before this body to honor his service and his life.

Deputy Harrison was a 31-year veteran of the Pasco County Police Force and was the highest ranking African American on the force. He was a Vietnam veteran and a former Army Ranger, and was slated to retire later this month.

Sometime around 2 a.m. Sunday morning while doing surveillance work outside a night club, Deputy Harrison was shot. His colleagues heard the shots fired and found Deputy Harrison in his squad car. Thinking that he had a heart attack, they tried to offer CPR, but realized upon removing his shirt that he had been shot in the back. Then he was rushed to the hospital, where he was pronounced dead a short time later.

The people of Pasco County will remember Deputy Harrison as a loving father, a family man, a softball coach, an active community member, and an upstanding citizen and friend. He will be sorely missed by all those who loved him, and his honor will forever remain with the Pasco County Police Force.

#### SPECIAL ORDERS

The SPEAKER pro tempore (Mr. CHOCOLA). Under the Speaker's announced policy of January 7, 2003, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Kansas (Mr. MORAN) is recognized for 5 minutes.

(Mr. MORAN of Kansas addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

#### INEQUITY OF RECENT TAX CUTS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Connecticut (Ms. DELAURO) is recognized for 5 minutes.

Ms. DELAURO. Mr. Speaker, Mr. Speaker, I rise to discuss an issue of great concern to America's families, an issue of equity and financial security. Only a few weeks ago, Congress passed a tax bill with an official cost of \$350 billion. The real cost, after accounting for budget gimmicks and the expiring provisions, which will almost certainly be extended, will actually exceed \$1 trillion.

During that debate, some of us discussed the inequity of the tax cuts, that the vast majority of these benefits went to families who quite simply did not need this tax cut. People who earn in excess of \$1 million per year will receive a \$93,000 tax break.

As much as I believe the body of this bill was misguided, there was one pro-

vision in the bill that I supported wholeheartedly. That was the provision which allowed low-income working families to receive the child tax credit, which was increased from \$600 to \$1,000 per year. After we fought hard, the majority agreed to make that \$400 increase refundable for those who did not earn enough to pay \$400 in income taxes, though they pay other taxes, like payroll taxes. This one provision alone would have assisted the families of nearly 12 million children.

So it was with shock and disappointment that we learned that the refundability provision had been quietly stripped out of the bill at the 11th hour. In a \$350 billion bill, this one provision to help nearly 12 million children of the poorest Americans would have cost \$3.5 billion, 1 percent of the entire tax package. These are families with incomes between \$10,500 and \$26,625, families who really need this tax cut. But it was removed from the bill in the dead of night.

This one action speaks volumes about the priorities of the Republican leadership who claim to "leave no child behind." But no matter how you slice it, this bill left almost 12 million children behind. It shows what one writer today called "outright hostility towards America's poor and working classes."

It did not have to be this way. There was bipartisan support for increasing the child tax credit, making it available to the families that need it most, that is, the families that earn too little to pay income taxes. And, I will repeat, these families do pay taxes; they pay payroll taxes. In fact, Members of both parties fought for the refundability provision after it was left out of President Bush's original plan.

Now exposed for having effectively abandoned these families and their children, the White House disingenuously says that the President would have signed this provision into law had it been in the legislation, as if the White House had not been involved in the drafting of the final bill and had no responsibility for removing it.

Vice President CHENEY was the one who brokered the final deal with Congressional negotiators before he cast the tie-breaking vote in the Senate. He was the White House's lead negotiator, "The Deal Closer," as this week's Congressional Quarterly Weekly calls him on its cover. The deal closer on Capitol Hill, CHENEY is the President's right hand and the fractious GOP's trusted broker.

In fact, Senator GRASSLEY went so far as to say, "Without DICK CHENEY's intervention, there would not be a bill." So to suggest this provision was dropped without his input or approval is, frankly, not believable.

It is interesting to track the evolution of excuses coming from the other side. First they argue that the limits on the overall size of the tax cut set by Members of the Senate require that something had to go. But if they

wanted the child tax credit to survive, there were any number of provisions the Vice President could have insisted upon substituting in its place. If the majority had wanted, they could have easily paid for the provision by lowering the top tax bracket to 35.3 percent instead of 35 percent, or cracked down on the offshore tax havens for companies like Enron. No, these are the special interests that are their strongest supporters.

When that excuse failed, the President's spokesman said they never intended to give tax relief to those families. He said only taxpayers could get tax relief, despite the fact that these families, like every other family, pay over 7 percent of their income in payroll taxes.

So, let us not fool ourselves; the White House and the Republican majority knew exactly what they were doing when they dropped this provision in the final bill.

This sort of reckless, shameful disregard for working people in this country is becoming a pattern with this administration. In addition to the nearly 12 million children left out of this bill, when you include the 8 million kids that were kept from benefiting from any increase in the child tax credit, you end up with 20 million children who have been utterly and totally ignored by this President and his economic policies.

This is about values. The character of this issue raises questions about the values that this majority has and the underlying policy of their budget and economic policies. It is wrong, and we are going to turn it around.

#### MARRIED COUPLES TO BENEFIT FROM RECENT TAX CUTS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Illinois (Mr. WELLER) is recognized for 5 minutes.

Mr. WELLER. Mr. Speaker, 42 million married couples got good news this past week when President Bush signed into law the jobs and economic growth package, legislation that wiped out the marriage tax penalty for 42 million married working couples this year.

This is an issue that we have been working so hard over the last several years to address, and that is fairness in the Tax Code affecting married couples. In the case of a husband and wife who are both in the workforce, because they file their taxes jointly, combining their income, in many cases, most cases, all cases, they are pushed into a higher tax bracket. That average married tax penalty for 42 million couples is almost \$1,700 a year.

Well, thanks to the President's stroke of a pen just a few days ago, the marriage tax penalty for the vast majority of those who suffered, almost all of them, will be eliminated this year.

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Let me give an example of a married couple in the district that I represent,

the south suburbs of Chicago, the town of Joliet, Jose and Magdalena Castillo and their son, Eduardo, and their little daughter, Carolina. They are an example of a typical married couple in Illinois who suffer the marriage tax penalty.

In fact, for Jose and Magdalena, they are both construction workers. They are laborers, and they work hard for a living. For them, the marriage tax penalty is about \$1,400 each year. Thanks to this legislation, the jobs and economic growth package, 42 million married couples just like Jose and Magdalena Castillo will see their marriage tax penalty eliminated this year.

Think about it: \$1,700, that is chump change here in Washington, where people are coming up with all sorts of creative ways to spend billions and trillions of dollars over the next decade. But for married couples like Jose and Magdalena Castillo of Joliet, Illinois, \$1,400, in their case that is several months' worth of car payments, that is a couple months' worth of mortgage payments on their home, that is several months of day care for little Eduardo and Carolina, their children, while they are at work. It is real money for real people.

As everyone knows, in the Bush tax cut of 2001, we began the process of eliminating the marriage tax penalty. Unfortunately, under the Bush tax cut of 2001, for the marriage tax penalty for married couples like Jose and Magdalena Castillo, it was phased out over the decade, which meant the marriage tax penalty continued to be there. It just got a little smaller each year.

Clearly, one of the greatest accomplishments of the jobs and economic growth package is we eliminate the marriage tax penalty this year for married couples like Jose and Magdalena Castillo.

We do it two ways. For those who do not itemize their taxes, maybe they do not give a lot of money to their church or charity, or do not own a home so they do not have the home interest mortgage deduction, they benefit because we double the standard deduction for joint filers, married couples, to twice that of singles. So for those who do not itemize, we eliminate their marriage tax penalty.

For those who do itemize, married couples like Jose and Magdalena Castillo of Joliet, Illinois, who are homeowners, and of course give to their church and charity, they itemize their taxes, we eliminate the marriage tax penalty for them by widening the 15 percent tax bracket, which is the basic middle class tax bracket, so those who are among the married couples will be able to earn twice as much as a single person and stay in that 15 percent tax bracket.

The bottom line for Jose and Magdalena Castillo of Joliet, Illinois, is we eliminate their marriage tax penalty this year, clearly one of the greatest accomplishments of the jobs and

economic growth package that President Bush signed just this week.

So if we think about it, for 42 million married working couples, \$1,700 they will be able to have this year to spend at home to meet their own needs. In the case of Jose and Magdalena Castillo, for their children Eduardo and Carolina, that will be extra money for back to school; extra money for making some improvements to their house; maybe even take a family vacation, perhaps for the first time in their lives.

But the bottom line is, as we are working to get this economy moving again, by giving good working people like Jose and Magdalena Castillo what is really their money by eliminating an unfairness in the Tax Code this year, that is extra money that is going to be spent in Joliet, Illinois, in the district that I represent. Like 42 million other married working couples, that extra money they are going to spend in their home towns is going to help create jobs. When they go to the local store and they spend some money to improve their home or they make an improvement to their car or they do some home improvements, that creates jobs for their neighbors and their friends.

That is what this was all about. The most important thing we can be doing today is revitalizing this economy here at home; and by eliminating the marriage tax penalty this year, thanks to this Republican majority in the Congress and our good President down at the White House, President George W. Bush, we eliminate the marriage tax penalty this year for couples like Jose and Magdalena Castillo of Joliet, Illinois.

#### CHILD CREDIT

The SPEAKER pro tempore (Mr. CHOCOLA). Under a previous order of the House, the gentleman from Illinois (Mr. EMANUEL) is recognized for 5 minutes.

Mr. EMANUEL. Mr. Speaker, like my colleague from Illinois, I, too, have families that I represent. The gentleman spoke about a family who got a tax credit. I would like to talk about Renita Jackson-Keys, who works as a cook for the Chicago public schools. She earned \$14,144 in 2002, raising four children from the ages of 18, 15, 12, and 4, separated from her husband, but not divorced yet. She receives no child support.

If the child tax credit provision expansion had included families like hers, she would have received an increase of about \$182, but she was not a priority. Renita said she could have used a \$182 increase to help pay for her \$540 monthly mortgage.

In the final hour, the demand for a large dividend tax and more corporate welfare pushed away the child credit from low-income workers like Renita and her children.

Renita does not just work as a way to pass the time of her day while she waits for her dividend check; she works

because that is a value that we hold up in America. Her four children see her go to work every day. Work defines who we are as Americans.

I worked in a White House that doubled the size of the earned income tax credit, which was first passed by Ronald Reagan in 1986. In 1997, in the balanced budget amendment, we balanced the budget, cut taxes for working people and corporations and also in the capital gains area, we provided a \$50 per child tax credit, and provided 10 million children health care, whose parents worked full time and did not have health care.

We did it while balancing our budget, and we did it because those were our values, and they were the right values. They speak to who we are as Americans, trying to raise our children to know right from wrong, with the right set of values.

Now we have a tax cut that takes the value of respecting families, respecting hard work, and turns it upside down and inverts it. Somehow, nobody ever seems to complain about a corporation that does not pay taxes. Yet, all of a sudden, there are some who claim the reason we did not include these children of working parents is because they do not pay taxes. Nobody seems to complain when corporations do not pay taxes.

First of all, they do pay taxes. As a percentage of income, one of the largest pieces of their income is drawn from taxes for paying Social Security and Medicare. So they do pay taxes. They pay more taxes, in fact, than the corporations that are sitting in Bermuda pay.

There is a sense about this: we did not just come here to be a vote, we came here to be a voice for those values. We have turned those values backwards. What is it about those corporations and these wealthy individuals that they somehow got more protection than these children of working parents?

President Kennedy said, to govern is to choose. I think people the other week we were here made the wrong choice. Now Republicans are saying they did not know what was in the bill, that the child credit does not help working Americans. The Vice President was in the room. He has been talked about as the enforcer, about the man who was actually in the room, va-boom, va-boom. Corporations got taken care of, but a boom landed on the heads of our children. Somehow SUVs got covered for a tax credit.

We have a depreciation deduction for investments in equipment and facilities. Yet through that depreciation, we have not found the time to appreciate our children. These 12 million children are Americans, too. Their parents, their mother or their father or both, are hardworking. They deserve the same type of respect that we have given to offshore companies, the same type of respect and appreciation we