in Indiana for Birch Bayh, a former Senator. Then we got to the heavy stuff. The heavy stuff. That is when we went after the first amendment again for the tenth time in the last 6 years. We voted on flag burning. Oh, but we have to do that again. We have done it every year since 1994, but we had to do it again because we did not have any time.

Actually, what we had to do was fill up the time so we would not have any time to deal with a tax credit for the working class in this country, the people who work and do not have any of the perks. They do not have anything. They have to get up every morning and go to these jobs where they make $7, $8, $9, or $10 an hour.

Oh, the other thing we did today. We did not have any time today because we had to spend, after we got back from the golf course, we had to have a big debate on partial-birth abortion. We have done that I do not know how many times, and it probably is going to get through and get to the Supreme Court and be declared unconstitutional, but we had to do that today.

We could not give $400 to a working class family. We are giving $350 billion but we could not find $3.5 billion to give that $400. Yes, we are very busy, Mr. Majority Leader. I hope you shot a good game today.

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

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

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from California (Ms. WATSON) is recognized for 5 minutes.

(Ms. WATSON addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from New York (Mrs. MALONEY) is recognized for 5 minutes.

(Mrs. MALONEY addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

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

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

TAX RELIEF BILL

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 2003, the gentleman from Georgia (Mr. KINGSTON) is recognized for half the time remaining before midnight as the designee of the majority leader.

Mr. KINGSTON. Mr. Speaker, I have to say the Democrats evidently are fired up tonight. They are feeling good. They think they have some rhetorical traction here. And it is all rhetoric when you listen to the Democrats, including the last Member, who said our majority leader was playing golf today, which was absolutely not the case. And I resent the fact that somebody would be saying a Member of Congress was out goofing off today, particularly when it is a member who works about an 80 or 90 hour workweek on average.

It is just silly, though, Mr. Speaker. The Democrat party had an opportunity to take three million low-income workers off the tax rolls 2 weeks ago, and nearly every one of them voted against that. I want to repeat that. The Democrats had an opportunity to take three million low-income workers off the tax rolls and they voted against doing it. Now, in typical fashion, the battle has been fought, the soldiers have kind of gone home, and they are wishing to reinvent the history and say, well, you all should have done this, you should have done that. But where were they at the time? This proposal was out there and they did not do it.

But just keep in mind, only in Washington do you give a rebate to somebody who has not paid into a system. The reality is, in the real world, you get a rebate when you have paid something in. The Democrats are simply back on their mantra of the Democrat party: Expanding welfare. They should not be talking about tax refunds, they should be talking about welfare expansion.

And maybe the welfare bill needs to be looked at again. It has been reauthorized. We know that under the Democrat leadership there were 14 million people on welfare. Today there are five million. That is a drop of nine million people off welfare under Republican leadership. Welfare reform, which all the Democrats voted against, has been a great success, but we do not get that kind of real discussion with them. Now they want to expand welfare. Maybe if their idea is a good one they should come out with a new welfare expansion bill so we can talk about it.

Here we have under our bill a family of four making $11,000, pays no income taxes, about $842 in payroll taxes, and receives about $4,140 under the earned income tax credit. We are trying to do everything we can to reach out and help the working poor. We would like to have the Democrats help with this. Unfortunately, they do not seem to be there. As a matter of fact, this so-called tax refundability was part of the Bush 2001 tax bill, which they all voted against. So they are now mad because they voted no 2 weeks ago and they voted no 2 years ago, and they are blaming it on us.

Come on, guys, give us a helping hand. We want your ideas, but do not vote no, then pout and go home, which seems to be kind of the trend these days. They did not like the war, they do not like Bush, and so any success Bush seems to have in terms of legislative battles in Washington they will vote no on.

Mr. Speaker, I will submit this for the RECORD, but I am going to read a part of it. It is an editorial from the Wall Street Journal today. Unfortunately, I do not have the specific author of it. It says, ''The new tax bill exempts another three million plus low-income workers from any Federal tax liability.'' And you would think that they would be pleased, but instead they all have outrage, saying it should go further. ''The tax bill the President signed last week increases the per child Federal income tax credit to $1,000, up from the partially refundable $600 credit passed in the 2000 bill.'' Again, a bill all the Democrats enthusiastically voted against. What the Democrats are saying is they want more refundable tax credits. Again, it is just welfare.

So I am going to submit this for the RECORD, Mr. Speaker.

[The Wall Street Journal, June 4, 2002]

EVEN LUCKIER DUCKIES

The new tax bill exempts another three million-plus low-income workers from any federal tax liability whatsoever, so you'd think the nation's class warriors would be pleased. But instead we are all now being treated to their outrage because the law doesn't go further and ''cut'' incomes taxes for those who don't pay them.

This is the essence of the uproar over the shape of the child-care tax credit. The tax bill the President signed last week increases the per child federal income tax credit to $1,000, up from the partially refundable $600 credit passed in the 2001 tax bill. But Republican conferees decided that the increase will not be paid out to those too poor to have any tax liability to begin with.

Most Americans probably don't realize that it is possible to cut taxes beyond zero. But then they don't live in Washington, where politicians regularly demand that tax credits be made ''refundable.'' which means that the government writes a check to people whose income after deductions is too low to owe any taxes. In more honest precincts, this might even be called ''welfare.''

But among tax cut opponents it is a political spinning opportunity. ''Simply unconscionable,'' says Presidential hopeful John Kerry. The Democratic National Committee declares that the ''Bush tax scheme leaves millions of children out in the cold . . . one out every six children under the age of 17, families and children pushed aside to make room for the massive tax cuts to the wealthy.''

Senator Olympia Snowe, the media's favorite Republican now that John McCain isn't actively running for President, says she is dismayed.'' ''I don't know why they would cut that out of the bill,'' adds Senator Blanche Lincoln (D., Ark.). Those last two remarks take chutzpah, because if either woman had been willing to vote for the tax bill, a refundability provision would have been in it.

Senator Lincoln introduced the idea in the Senate Finance Committee, but then announced she wasn't going to vote for the bill anyway. Ms. Snowe was also one of those, along with Senator George Voinovich (R., Ohio), who insisted that the bill's total ''cost''—in tax cuts and new spending—not exceed $350 billion. Something had to give in House-Senate conference to meet that dollar