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

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

HONORING THE LIFE OF MRS. LUCY HALL

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

Mr. DAVIS of Illinois. Mr. Speaker, I guess if I had not had to be here today, I would have been back in my community, where I live, at the Friendship Baptist Church, and I would have been there because today was the funeral for Mrs. Lucy Hall, who was the wife of the pastor of that church for the last 50 years.

The Hall family have made tremendous impact on not only the community where we live, but also on the city of Chicago and its surrounding communities.

Mrs. Hall was a retired educator. She and her husband raised their three children in our neighborhood. Two of their children are judges. One is an appellate court judge in the State of Illinois. The other is a supreme court judge in New York, and of course, their son is a noted psychologist who works in the State of New York.

But Mrs. Hall exemplified the essence of excellence. She was indeed a grand lady, full of dignity, full of charm, full of commitment, full of dedication and full of hard work. She and her husband are legends in our neighborhood.

They developed programs which originated at the Friendship Baptist Church to deal with health issues such as cancer. They provided mammogram screening and education. They had after-school reading and boy scouts and tutoring.

So I simply take to the floor this evening to extend my condolences to the Hall family, to Reverend Shelvin Jerome Hall, to Judge Shelvin Louise Hall, to Judge Hall of the Supreme Court in New York, to their brother and the Halls' son and all of the members of a great family in the community where I live and work.

We shall miss her, but we rejoice in the life that she lived.

□ 1730

The SPEAKER pro tempore (Mr. POMEROY). Under a previous order of the House, the gentlewoman from Florida (Ms. ROS-LEHTINEN) is recognized for 5 minutes.

(Ms. ROS-LEHTINEN 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. MCCARTHY) is recognized for 5 minutes.

(Mrs. MCCARTHY of New York 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 California (Ms. WOOLSEY) is recognized for 5 minutes.

(Ms. WOOLSEY 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 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.)

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

(Mr. DEFAZIO 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 gentleman from Indiana (Mr. BURTON) is recognized for 5 minutes.

(Mr. BURTON of Indiana 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 gentleman from New York (Mr. WALSH) is recognized for 5 minutes.

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

ALTERNATIVE MINIMUM TAX

The SPEAKER pro tempore. Under the Speaker's announced policy of January 18, 2007, the gentleman from Pennsylvania (Mr. ENGLISH) is recognized for 60 minutes as the designee of the minority leader.

Mr. ENGLISH of Pennsylvania. Mr. Speaker, I rise tonight to talk about the tax increase that's coming. Now, we know that in the budget that the Democratic majority put together in the House, they posited the largest tax increase in American history. But that's not the tax increase that I have been referring to. The tax increase I am talking about is something that had its genesis in the 1960s, was renewed in the 1980s, was never insulated against inflation and has been allowed to run riot across the American Tax Code.

The tax increase I am talking about is the alternative minimum tax. In the late 1960s, the alternative minimum tax was created to deal with, at most, several hundred dread taxpayers. They were the people at the very pinnacle of the American economy who somehow were able to position themselves using a hyper-complicated Tax Code, using it to free themselves almost completely or, in some cases, completely, of tax liability.

In the late 1960s, correctly, Congress, looking at the complexity of the Tax Code and looking at this outcome, thought that isn't fair. So they created an alternative calculation that would provide that everyone pay at least a certain tax liability. That policy was renewed and actually expanded in the late 1980s when Democrats controlled the House of Representatives.

In the process, this alternative minimum tax was applied to what was then very high-income thresholds. Lo and behold, it was never indexed to inflation. Accordingly, more and more people have fallen under this alternative unfavorable tax calculation, which I am going to talk about in this hour, and more and more people that we would consider to be middle class have found themselves under the alternative minimum tax.

More and more small business owners have seen the incentives that they expected to get for making investments in the economy stripped away. More and more families have seen pro-family tax policies taken away from them by the alternative minimum tax.

Far from applying to a few hundred taxpayers, today the alternative minimum tax is applied to nearly 3 million taxpayers. But in past Congresses, quietly, we have moved to at least protect the people who would have been hit in recent years with additional tax liabilities from being covered. We have put in place a series of patches, patches that would protect taxpayers that we wanted to give tax relief from being hit with the AMT.

Those patches have become more expensive. To apply the annual patch next year, we would have to, in effect, set aside $47 billion to do it. But if we don't do it, not a few hundred taxpayers, not 3 million taxpayers, but 23 million taxpayers in America, including a significant part of the middle class, would have to pay the AMT.

That, frankly, is flat-out unfair and unsustainable. It's a tax increase that Congress had never intended and that the last few Congresses have acted to protect the middle class against.

Yet what has happened here, we find that the majority, the House Democrats, particularly, and their budget, haven't set aside a dime for a patch to deal with the AMT. They want to spend the money, even as they want to spend the money from the lapsing of some of the tax policies that we put in place at the beginning of the decade. They don't call it a tax increase, but they take the money and run.

By not fixing, by not patching the AMT, implicit in their budget is a major tax increase on top of that, on a major part of the middle class. Yet it's far worse than that, because we have been hearing recently in the committee that I serve on, the Ways and