

Yesterday the gentleman from Texas [Mr. ARCHER] sent a letter to the President offering to modify the Committee on Ways and Means package, drop the provision of taking away 50 percent of the child-care credit.

The gentleman from Texas, Chairman ARCHER, has gone halfway; he can do better. Now any family who earns over \$50,000, \$50,000, one, will lose their credit. That might sound like a lot of money to somebody. But to a policeman and a teacher working, paying their FICA tax, trying to save money to educate their children, that day-care credit is important.

Today, I say the headline is 2 million families are better off. The gentleman from Texas [Mr. ARCHER] can make additional families better off tomorrow. We have not gone to the Committee on Rules. He is on the right track. Let us get rid of that interaction between the day-care credit and the child care credit, it will be a better bill.

#### TAX RELIEF

(Mr. HEFLEY asked and was given permission to address the House for 1 minute.)

Mr. HEFLEY. Mr. Speaker, where are the old Democrats, like President John Kennedy, who favored tax cuts? The truth is that the 1960's changed the Democratic Party maybe forever. And now liberal Democrats and tax cuts go together like Dennis Rodman and the National Basketball Association Commissioner David Stern.

So we have to rely on Republicans if average people are to have hope of a tax cut. The liberals were, meanwhile, busy building a great society on the backs of working people. President Reagan gave working people a break in the 1980's and passed tax cuts for everyone who brought home a paycheck.

Well, now we have got a President in office that, as a candidate, ran on the idea of tax cuts for the middle class but soon changed his mind after getting elected. This is something that the new Democrats seem to have a habit of doing. So now it is up to the Republican Congress to try to get the same President to get a little tax relief to average American families.

#### TAX BREAKS FOR THE MIDDLE CLASS

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

Mr. WYNN. Mr. Speaker, I rise today to talk about tax cuts, Democratic tax cuts. The issue today before America is not whether we should have tax cuts. The issue is who should benefit. The Republicans have an elitist view of tax cuts. That is to say, the rich would benefit. Two-thirds of their tax cuts go to the wealthiest 5 percent of Americans, Americans who make an average of \$250,000 a year.

On the other hand, the Democrats want tax cuts for the middle class and

for the working class, those people making under \$58,000 a year. In fact, three-fourths of the tax breaks in the Democratic tax package go to working Americans making under \$58,000 a year.

The Republicans talk about capital gains, but they give the capital gains tax breaks to the very wealthy. The Democrats, on the other hand, target capital gains tax breaks to working families, families who sell their homes, small businesses. The Democrats want tax breaks for the middle class. The Democrats want tax breaks. They want fair tax breaks.

#### TAX CUTS

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

Mr. HAYWORTH. Mr. Speaker, I listened with great interest to my colleague, the gentleman from Maryland [Mr. WYNN], and I really appreciate the lecture on tax cuts from our friend on the left. It is akin to letting Dr. Kevorkian come in and design a Medicare plan for us.

The problem is this: The numbers that are being used by my friends on the left have been cooked well beyond well done. Let us tell the truth to the American people, Mr. Speaker. The fact is this: Tax cuts proposed by our majority, over 70 percent go to families earning between \$20,000 and \$75,000 a year.

Mr. Speaker, I do not believe most working Americans consider themselves rich. In fact, Mr. Speaker, I do not believe most working Americans pay rent to themselves for the houses they own. Yet the numbers offered by the highly partisan Treasury Department are the numbers upon which our friends on the left base their baseless canards. The fact is we provide tax relief to working families. That is the difference.

#### AMERICAN LEGION SUPPORTS ETHERIDGE RESOLUTION

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

Mr. ETHERIDGE. Mr. Speaker, to my friends on my left, I have introduced a death or inheritance tax bill. I would be happy to have my colleagues join me, because there are Democrats that do strongly support tax relief for people who work.

Mr. Speaker, on Memorial Day, I was proud to honor John T. Bone, a hero of World War II, at the American Legion in Elm City, NC, and present to him the medals that he had waited half a century to accept.

Last week I was proud to join this House in casting my vote to ban the desecration of the American flag. And today I am proud to announce to this House that the American Legion has joined me in support of my resolution

for educational standards of excellence for America's schools.

Mr. Speaker, I share with my colleagues the words of the American Legion when they say: "The American Legion applauds your initiative to introduce challenging academic standards into our Nation's educational system. The American Legion has been a long-time supporter of a quality education for each child. The adoption of challenging academic standards by each State would go a long way in helping this Nation reach educational excellence for our children."

I urge my colleagues to join me in this resolution.

#### TRIBUTE TO BRIAN MATTHEW EICHENBRENNER

(Mrs. MYRICK asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. MYRICK. Mr. Speaker, Brian Matthew Eichenbrenner of Charlotte, NC, died in the early hours of Saturday morning, June 7, 1997, just 4 days before his 18th birthday.

He was valedictorian of Providence Day School, and he also received the Headmaster's Award. He was the founder and president of the Society for the Political Advancement of Mankind, an Eagle Scout in Troop 133, and a faithful member of Sardis Presbyterian Church, president of SADD, member of the Cum Laude Society, Outdoors Club; the list goes on.

Brian had every right to be openly proud of all of his achievements, but he shunned the praise these distinctions gave him. His life goal was to help others help themselves. One would always see Brian cheering on a fellow swimmer or tutoring a peer or performing a simple act of friendship or love that he freely gave to the world.

His family, community, and all who knew Brian Eichenbrenner feel the void of his death and appreciate the gifts and values he instilled in their lives. In lieu of achieving his earthly goals, he will be with the Lord, watching over the people he so dearly loved.

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Brian Eichenbrenner chose politics as his method to aid his fellow man. One of his