

dreams was to have led a filibuster in the U.S. Senate. In 2032, Mr. Eichenbrenner was planning to run, and win, the Presidential election.

Brian lived his life to the fullest. He spent his life donating his time and efforts toward his peers. He desired their success as much as, or even more, than he desired his own.

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—those he called his friends.

□ 1115

IN SUPPORT OF TAX FAIRNESS

(Ms. VELÁZQUEZ asked and was given permission to address the House for 1 minute.)

Ms. VELÁZQUEZ. Mr. Speaker, there is an old saying that says "Lead, follow or get out of the way." This would have been good advice for the Republicans when Democrats tried to provide disaster assistance to the Midwest. This would have been good advice for the Republicans when they tried to kill the Democrats' \$500 child tax credit to working mothers who need child care in order to work.

The Republicans will do well to heed this advice once more as Democrats fight to provide tax fairness to working Americans. The Republicans claim that low-income people do not pay taxes. That is nonsense. The poor pay their fair share of taxes and the Republicans know it.

The Republicans are out of touch with working families in this country. Their idea of tax fairness is to give tax breaks to millionaires and to allow big corporations to pay no taxes at all. I ask Members, how many Americans think this is fair?

Lead, follow, or get out of the way.

THE REPUBLICAN TAX BILL

(Mr. BOB SCHAFFER of Colorado asked and was given permission to address the House for 1 minute.)

Mr. BOB SCHAFFER of Colorado. Mr. Speaker, I guess it is not surprising to hear so many Democrat voices voice opposition to tax relief. The same liberal Democrats who claim to care so much about children have a strange way of showing it.

According to the House Committee on Ways and Means, 657,000 children in the State of Connecticut would be eligible for the tax credit if the Republican tax bill were to become law. That is \$1.1 billion for Connecticut children, Mr. Speaker.

In the State of New York, 3.1 million kids; that is 3.1 million kids, Mr. Speaker, stand to benefit from the Republican tax relief package. That translates into \$5.3 billion for New York children.

Do these liberals really want to deny that help to their State's children? Perhaps this is how the liberals now define compassion, take money away

from the parents, set up some huge Government program and hire bureaucrats to replace parents.

REPUBLICAN TAX PLAN

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

Mr. LEVIN. Mr. Speaker, let me talk about facts, not labels. The gentleman from Arizona, a colleague on the committee, has cited the canard of the Republicans: Fully 71 percent of the tax relief provided will be for people making between \$20,000 and \$75,000 a year. Let me tell my colleagues why that is simply inaccurate.

First of all, that stops at the 5th year. It does not take into account years 6 through 10 of the budget agreement that relates to 10 years. So the impact of the capital gains and the IRA's are not taken into account.

Second, that miscalculation does not include the impact of the corporate tax or the estate tax.

Third, it counts as taxes paid, amounts paid by taxpayers to take advantage of the IRA provisions and the capital gains provisions that are going to save them taxes in the long run. It is a phony figure. The Treasury Department has it right.

WHEN IN DOUBT, TELL THE TRUTH

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

Mr. GUTKNECHT. Mr. Speaker, I rise today to recognize a high school senior in my district in Minnesota for simply telling the truth, even when it hurt.

Recently the Elgin-Millville Watchmen provided the Dover-Eyota Eagles in a sectional tournament baseball game. In the fifth inning, Watchmen left fielder Jason Livingston missed a fly ball and saw it barely clear the fence for a home run. The umpire, however, ruled the hit a ground-rule double, thinking it had bounced over the fence.

Jason was the only one in position to know exactly what had happened. Without hesitating, he indicated to the umpire that the ball had cleared the fence for a home run. The umpire reversed his call, the Watchmen ended up losing the game, and Jason's baseball career ended that afternoon.

Mark Twain once said, "When in doubt, tell the truth." Well, Jason Livingston never had a doubt. He said it was no big deal, he just did what was right. A week after the game, Jason graduated from high school without a baseball trophy. But some things are just more important.

THE REPUBLICAN TAX PROPOSAL

(Mr. MENENDEZ asked and was given permission to address the House

for 1 minute and to revise and extend his remarks.)

Mr. MENENDEZ. Mr. Speaker, Democrats want tax cuts, but the Republican tax proposal is the tax policy equivalent of Peter Pan's never-never land. It is an expression of the desire to never grow old and never die. Why are there billions of tax cuts going to the dead and the immortal? Republican estate tax proposals would have the J.P. Morgan estate paying no taxes if he were able to take advantage of it. And just like Peter Pan, corporations live forever and many would pay no taxes, and many corporations would make shamefully little contributions to the Nation that is the source of their vast wealth.

What does the average worker have in common with the wealthy dead and the eternal life of corporations? Nothing, except that they would be paying more taxes. We want to vote for tax cuts for the living. The Democratic substitute provides tax cuts for real live people, for education, for reducing taxes, on buying and selling your home or transferring a small business to family members, and for working families. That is tax cuts that we can support.

CAPITAL GAINS TAX CUTS HELP ALL AMERICANS

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

Mr. BARTLETT of Maryland. Mr. Speaker, Americans are confused by a lot of misinformation about capital gains tax cuts. For instance, liberal Democrats whine that the capital gains tax cuts are gifts from the Federal Government to the rich, and the liberal media use their megaphones to repeat these claims as if they were the truth.

Let us remember that capital is just another word for the money that is the source and the lifeblood of every job and every business that ever has been or ever will be created. Forty percent of all the stock in America is owned by families making less than \$75,000 per year.

The capital gains tax cut will help millions of middle class Americans: Every American who has invested in a mutual fund, every American who saves for a home, every American who invests for their retirement or have pensions, every American who saves for their children's education.

The liberals are wrong. A capital gains tax reduction is not a tax break for the wealthy.

STAND WITH WORKING AMERICANS

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, this is a wakeup call for working America and a wakeup call for