

that say WorldCom is going to get protected; Iraq, 20 bucks, no-show jobs, they are going to get protected; 6.5 million American families work full time, making somewhere around \$20,000, and I am talking about a rookie cop, first-year teacher, first-year emergency worker, those types of people, they are not getting a tax cut. They are not worthy of it.

What does that say about who we are? So that tax bill is not just dollars and cents. It is a reflection of our values as Americans. And this person, this body, is going to quibble with an American official who thinks that somehow paying 20 bucks a day not to show up for work is valuable; but if one shows up every day trying to provide for their children, that is not valuable and it is not worthy of a tax cut. It is worthy of a tax cut. Those children are America's children. That mother and father earning \$20,000 are as valuable as if that mother and father were earning \$200,000.

So I would say that this House, this body, we did not come here to just be a vote. We came here to give voice to our values and the values that we all represent regardless of what part of the country we come from. Regardless of what party we are from says that those 12 million children, they too deserve to go to school, they too deserve to go to the YMCA, they too deserve to go to the summer camp, and they too deserve for their parents to put funds away for their higher education; and we in this body need to take up the Senate bill, take up the DeLauro bill and vote on it immediately so the President can sign it so that on July 1 their tax cut gets sent too so that when they show up for school like the Iraqis who do not show up for work, they get a tax cut too.

UCF CHAMPIONSHIP CHEERLEADING TEAM

The SPEAKER pro tempore. Pursuant to the order of the House of January 7, 2003, the gentleman from Florida (Mr. FEENEY) is recognized during morning hour debates for 5 minutes.

Mr. FEENEY. Mr. Speaker, it is a big thrill to rise today to honor a hometown university, the University of Central Florida, and their cheerleading team for their Division I championship and cheerleading and dance team competition this year. UCF President John Hitt and the entire UCF family are simply thrilled with the success and are extraordinarily proud of this accomplishment. In fact, this is no fluke. UCF cheerleaders have finished in the top 10 for 9 out of the last 10 years. Talk about consistency. All champions exhibit quiet determination; but two teammates especially, Jamie Woode and James Kersey, demonstrated exceptional resolve above and beyond the call by competing with serious injuries, a broken fibula for Jamie and a torn rotator cuff for James. That is the UCF Knights spirit.

A student athlete's success is not merely measured by athletic performance, however. This 18-member team holds a cumulative 3.3 grade point average. During her 19-tenure as coach, Linda Gooch has witnessed all but one of her team members earning bachelors degrees, an all-too-rare accomplishment in Division I competitive student athletic programs. Today I will submit a resolution with many colleagues from Florida commending the fabulous success of the University of Central Florida cheerleading team on its championship this year and wish them continued success in the future both on and off the field.

THE CHILD TAX CREDIT, THE REPUBLICAN TAX BILL, AND THE RANGEL PACKAGE

The SPEAKER pro tempore. Pursuant to the order of the House of January 7, 2003, the gentlewoman from Texas (Ms. JACKSON-LEE) is recognized during morning hour debates for 5 minutes.

Ms. JACKSON-LEE of Texas. Mr. Speaker, yesterday in Houston, Texas, I stood with carpenters and letter carriers, working families who work for the communications industry of the Nation, builders who build in the hot sun and the very cold winters, and those who take our plates away in restaurants and hotels. Some would call them the working class: low-income families, middle-income families. The one thing that they probably are not considered to be in this Nation, though I abhor any sense of class distinctions, but they probably would not be considered elite.

So I stand here today, Mr. Speaker, in arguing on their behalf, particularly in light of the very inequitable tax bill that was passed just a few weeks ago. I think the argument could be made that the elite went free on that day and they marched the working poor and the working Americans into a locked jail and threw the key away because the \$550 billion tax cut that the President signed clearly did not represent working families of America, clearly did not represent individuals whose income may fall between \$10,000 to \$26,000.

Mr. Speaker, I am not interested in having a class between incomes. I certainly appreciate those who have made their way in this Nation and have built their income and capital upon the democracy and the free opportunity for business in this Nation. But, frankly, I think it is appalling and an outrage that we can be in this Congress, take our income every day, take the benefits of this Nation, and refuse to protect the least of those. The Senate has passed a bill. It has fixed its error. The first error came when they refused to take the Lincoln amendment in the last hours, Senator LINCOLN's amendment in the last hours of the tax negotiations. They left the working people off the table. So they enacted a bill that values the elite few over millions

of Americans and left out those who make between \$10,000 and \$26,000.

That is why I am here to support the Rangel-DeLauro bill as an original co-sponsor to restore that tax credit. What does that mean? That when the checks are issued in July to all the millions of others who are doing well, a tax credit for children, \$400 to make it a total of \$1,000, who will be left out? Those who make the 10,000 to \$26,000. Are they the deadbeats of America, are they the undeserving, are they the ones that my good friends on the other side continue to hammer over and over again they do not pay taxes? I reject it. I refute it. It is ridiculous. They pay payroll taxes. They pay property taxes. They pay sales taxes. They contribute to America's economy. How dare you provide this elitist response that these working families who get up every day and clean tables, these working families who get up every day and help build America, are you telling me that they do not deserve a tax credit on their children?

The reason, Mr. Speaker, that I add to this is that we have the worst unemployment in America that we have had in America's history amongst any President in the United States. We have gone up to 6.1 percent unemployment with unemployed reaching \$3.1 million. That means that the very people we are talking about per child tax credit may have only one bread winner in the family. Not two, but one. And that means that children who need these dollars maybe for the beginning of the school year are now denied because of the elitist attitude of this Congress and the Republican leadership.

Mr. Speaker, I refuse to stand with that kind of Neanderthal thinking. I prefer standing with the hundreds who stood with me, working men and women who are appalled by the lack of a tax credit and equally appalled by the opportunity or the effort by this particular body, this Republican majority, to put a comp time bill on the floor of the House which eliminates any opportunity for individuals who get overtime pay and gives them only, only compensation by giving them comp time off. Not when they need it, Mr. Speaker, but when the employer says they can have it.

So here we go. We have got a tax scenario that penalizes working families. We have a working bill that violates the Fair Labor Standards Act, and we have an overall package that we are trying to help Americans and we cannot seem to get it on the floor of the House. We need to get the Rangel-DeLauro bill, H.R. 2286, on the floor of the House now, this week. We must continue to fight for providing them along with our United States military personnel whose salaries fall within that \$10,000 to \$26,000 a year. We have got to stand to create jobs when we have seen such an enormous loss of jobs. Mr. Speaker what we have here is a failing of the United States Congress,