THE REPUBLICAN TAX BILL

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia [Mr. KINGSTON] is recognized for 5 minutes.

Mr. KINGSTON. Mr. Speaker, I am certainly glad tonight to have an opportunity to discuss this tax bill with my Democrat colleagues and Republican colleagues. Tomorrow we are going to vote on the first tax relief bill in 16 years. It is a bill that gives capital gains tax relief and a $500 per child tax credit, it gives death tax relief, a college scholarship or deduction, the HOPE scholarship, and the American dream IRA. Make no mistake, this tax bill is not perfect by any stretch of the imagination, but it is the first tax bill that we have had in over 16 years.

We are hearing a lot from the Democrats that this tax bill, or it is kind of interesting to hear it coming from some of the speakers, that for the first time they are saying, it is not a question of tax relief.

I do not understand that. They have had this Chamber for 40 years. They have never passed tax relief until Ronald Reagan shoved it on them. But they have been passing lots of tax increases, and what they are saying is, well, we want tax relief, but not this. Does that sound familiar?

If you are a watcher of politics, you will know this is the same thing they have always said on the budget: Of course we want to balance the budget, but not here, not now, not this bill. It is the same old thing.

Let us talk, Mr. Speaker, let us talk about who benefits from this, because we keep hearing that this is a tax cut for the wealthy. If Members will look at this chart, I invite my colleagues to see, this is a chart with information by the nonpartisan Joint Economic Committee. It shows that the tax relief, the bulk of it, will go, and this is about 76 percent, to families with a combined household income of $20,000 to $75,000. Over here is the $75,000 to $100,000. This area right here on this chart is 91 percent of the tax relief.

Now, will somebody who is wealthy get a little bit of tax relief? Yes, they will. I know that the Democrats hate folks who have succeeded. They just seem to love class warfare and they are not about to do it. So to keep their continuation of the debate on this rich, evil American, and it is interesting, sometime when you are working, maybe go out there and look at the person who is creating the jobs, and ask yourself, is this a mean, evil person?

But to show the low degree to which they will stoop in order to prove their point, what they have done is they have taken a household that makes $49,000 a year. Then they charge you rent on your own house that you may or may not be paying a mortgage on, but let us just say it is a $100,000 house. What the Democrats do is say that is worth $1,000 a month in rent. To your $49,000 they are going to add $12,000 in rent. If you have a parking space at your job they are going to charge you $30 or $40 a month in rent, and they are saying that is what it is worth, and they are going to add that to your income, and also gains on your pension plan, anything that is a benefit.

So when you are through with the Democratic tricks, the $49,000 income is worth $93,000. So if you are represented by a Democrat, I would invite you to write him or her and ask him, how did you come up with these numbers? And then ask yourself if you would really want somebody who understands math like that to represent you, and maybe you may want to think about qualifying for the job yourself.

This is the reality of taxes, which Democrats hate. That is that 95 percent of the taxes in America are paid by the people in the top 50 percent bracket. Why do we give middle class tax relief? Because those are the folks who are paying the taxes. What the Democrats want to do, if you are middle class, they want to take your $500 per child tax credit that you as a taxpayer are paying and give it to somebody who does not pay taxes. Think about this. A single woman with a 14-year-old and a 16-year-old, under the Republican plan, will get $1,000 in tax relief. Under the Democrat plan she will get zero. Yes, that is compassion, to the middle class.

Where will that money go? It will go to somebody who is not paying taxes. Does that make sense? Is that compassion? Is that what Members want? Just because this woman, this single mother of two is out there working and just because her children are over 12 years old, she is not going to get any tax relief, but the person who is not paying taxes will get that $500 per child tax relief.

In my district there was a young man, he is 30 years old. He was bragging to the newspaper the other day that he has fathered 30 kids. He has 30 children. I want to say this to him, more power to you as long as you pay for them. But the fact is he is not paying for them, you are paying for them. Under the Democrat plan the tax relief will go to him as a non-taxpayer.

I am telling the Members, it is a fraud. Vote for middle class tax relief. Vote for the Republican plan, and do not listen to the phony baloney that the Democrats are pushing.

□ 1845

THE LIFE OF MS. JEWEL LAFONTANT MANKARIOUS

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

Mr. DAVIS of Illinois. Mr. Speaker, as the Chicago Sun Times put it, ''A jewel has died.'' That is Jewel Lafontant Makarious. I rise to pay tribute to a great woman, a great lady, a great Chicagoan, an accomplished lawyer, civil rights advocate, a great American, friend of Presidents and mother of John Rogers who is President of the Chicago Park District and President of Ariel Mutual Funds.

Active in Republican politics, Mrs. Mankarious was a close friend of Presidents Eisenhower, Nixon and Bush. She was a longtime civil rights activist and broke down barriers for blacks and women in both government and corporate America.

During the Eisenhower administration, she was assistant U.S. Attorney, the first black woman to hold that post. She was a good friend of Richard Nixon and seconded his nomination for President at the Republican National Convention in 1960. In 1972, she became the Deputy Solicitor General in the Justice Department and later served as U.S. Ambassador at Large for 4 years in the Bush administration and finished her government career as Coordinator of Refugee Affairs.

Her longtime friend, George JOHNSON, founder and chairman of JOHNSON Products, described her this way:

> She gave her legal services to the downtrodden people who could not fight for themselves. She fought for people who could not fight the system. She was a wonderful woman of great accomplishments.

Mrs. Lafontant was a trial lawyer, recognized for being one of the best. She was a founding member of the Congress of Racial Equality, participated in demonstrations and sit-ins. By 1969, she had sat on the board of 15 major corporations, including Jewel Foods, Mobile Oil and Trans World Airlines. She held office in the NAACP and was on the board of the American Civil Liberties Union.

I express my condolences to her son, John Rogers, and his family, and to her husband, Mr. Naguib Mankarious.

The Chicago Sun Times is indeed correct, she was indeed a jewel. America has benefited greatly from her life and her contributions. The annals of history will always remember the impact of Jewel Lafontant Mankarious.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan [Mr. EHLERS] is recognized for 5 minutes.

[Mr. EHLERS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

THE POLICE STATE COMETH

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Mr. PAUL] is recognized for 5 minutes.

Mr. PAUL. Mr. Speaker, in a police state the police are national, powerful and authoritarian. Inevitably, national governments yield to the temptation to use the military to do the heavy lifting. Once the military is used for local police activity, however minor initially, the march toward martial law with centralized police using military