

the Republicans have their education tax plan, but it wouldn't help those going to our community colleges much.

Democrats have a fairer plan for capital gains cuts—the Republican plan now means that for wealthy investors, they will pay a lower effective rate on the profits of the sale of their stocks than a moderate income family pays on their wages. Democrats would allow those who are forced to sell their home at a loss some tax relief—the Republicans don't. Democrats target a fairer capital gains cut for small businesses and farmers. Our estate tax relief is aimed at giving families who want to pass on their small businesses a break rather than the well off who don't really need these kinds of tax cuts.

Mr. Speaker, it is time for the American people to draw the line in the sand. It is time for the working families out there to be heard. It is time to stand up and be counted. Who does this House of the People stand for? There is nothing more basic than taxes and the difference between the Republicans tax package and the Democratic tax package is plain for Americans to see. It is time to stand up and really be counted.

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

[Mr. OWENS 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 Jersey [Mr. PAYNE] is recognized for 5 minutes.

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

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OPPOSITION TO THE TAX AND SPENDING PORTIONS OF THE RECONCILIATION BILL

The SPEAKER pro tempore (Mr. TIAHRT). Under a previous order of the House, the gentlewoman from Florida [Mrs. MEEK] is recognized for 5 minutes.

Mrs. MEEK of Florida. Mr. Speaker, I oppose both the tax provisions and the spending provisions of the reconciliation bill. I want to say why, Mr. Speaker.

The spending cuts that the House approved today fall mainly on the weakest members of our society, on the sick and on the elderly. Tomorrow we will be voting on tax cuts that mainly favor the wealthy. Today the House voted to rob from the poor so that tomorrow the majority can help the rich.

I think that is wrong, Mr. Speaker, and I oppose both parts of this strategy.

According to the Center on Budget and Policy Priorities, the poorest 20 percent of families, those with an average annual income of only \$9,200 will get \$63 less because of the majority cuts in Federal spending and changes

in taxes. Think of this, Mr. Speaker. The wealthiest 1 percent of the families, those with an average annual income of \$442,000 come out as big winners. They will have \$27,000 more. That means that the extra money they get under this majority bill exceeds the total income of the poorest in this Nation.

I represent many of those people, Mr. Speaker. I seek an appeal to the Congress to look at this bill that has these tax cuts that will not help the poorest of the poor.

The majority here in the House wants to pay for these unfair tax cuts by squeezing large public hospitals like my public hospital in Miami, Jackson Memorial. It helps the poor and that is probably one of the few hospitals that must take the poor.

The Republican majority cuts the Medicare payments to hospitals by \$38 billion over 5 years. The reported bill, Mr. Speaker, is one that will certainly rob from the poor. I think that it is wrong, and certainly I oppose this strategy because it does fall on the weakest members of our society. It also cuts for hospitals like my public hospital the disproportionate share payment to hospitals like Jackson Memorial by another 13 billion over 5 years.

You know who is going to take up that cost? The taxpayers, the middle income, the upper income, the poor; someone has to pay that share that no longer will the government assist in sharing enough to help hospitals like Jackson. That is a \$51 billion hit on these kinds of hospitals.

These hospitals treat the poorest in our communities. It is the poor who would end up getting less health care.

Yesterday I tried to improve on part of the reconciliation bill by asking the Committee on Rules to make in order my bipartisan amendment to give supplemental security, which we call SSI, the Supplemental Security Income, and the Medicaid to 147,000 legal immigrants who have been living in this country who were in the country last August, but they are not covered by the reported Ways and Means proposal.

You know who is going to have to take care of them and give them the health care? You are, Mr. Speaker, and I and those of us who are able to pay for that because, if you were not poor or elderly or disabled when this bill passed last year, then you are still in this country, and now when you get to be 64 years old and you become disabled and elderly, you are not covered.

I offer this amendment with my dear colleague from Florida [Ms. ROSLEHTINEN] and we also offer a way to pay for this, Mr. Speaker, for these needy people, but the Committee on Rules refused to let the House vote on our bipartisan way of improving the bill.

Mr. Speaker, we all would like to cut taxes. We know that the time has come that we can no longer spend where there are no resources. We understand

that. We know that this is a time of belt tightening. We know that this is a time, as we go into the year 2000, that we must balance the budget. Well, you have decided to do that; the budget agreement has been cut. But this is not the time, not when we are asking the poor and the elderly to pay for the tax cuts.

There is a fair way to cut taxes, but the way of the leadership is the wrong way. It worsens the spread between our wealthiest citizens and our poorest citizens. No one is here to say that poor and middle class people are not supposed to pay taxes, but I am saying that if there is a gap, it should be one that is equitable and that the rich will pay their share as well as the middle income and the poor.

TAX CUTS SHOULD BE FAIR

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

Mr. SNYDER. Mr. Speaker, I thank the staff for putting in yet another late evening here on behalf of the people of America.

Mr. Speaker, I support a balanced budget. I strongly support it and all the things it can do for the business climate in this country. I voted for the budget deal and was one of the two-thirds of the Democratic side that did vote for the budget deal for a balanced budget, and as we know here that includes a tax cut over the next 5 years totaling \$135 billion.

Tomorrow we are going to make a choice about what type of tax cut we want, what type of tax cut do we think America would benefit from. And Mr. Speaker, I consider this to be the good side of partisanship, that there is going to be a choice we make tomorrow between the Republican plan and Democratic plan; and we are in the minority party, but we have an alternative that we think is better.

For me the issue comes down to what is the best tax cut plan for Arkansas. That is where I am from. What is going to be best for the working middle class families of Arkansas, for farmers, for self-employed, for the small business folks of Arkansas, for those American who play by the rules, work hard and pay taxes? Let me deal first, Mr. Speaker, with the child tax credit.

I am going to protect last names here, but this is Judy and her two lovely children, constituents of mine in central Arkansas. Judy makes \$7.50 an hour. That works out to a total of \$15,000 a year.

Now under the Republican plan because she qualifies for the earned income tax credit, a credit that has been supported by every President including Ronald Reagan since Ronald Reagan; because she takes advantage of that earned income tax credit, under the Republican plan, she will not qualify for the \$300 or \$500 per child tax credit.

Now the argument we hear is that, well, she does not pay income tax, that