I believe that anyone that looks at the Republican proposal as of today would conclude that their plan fails on both parts. It unbalances the budget, and it is unfair. In fact, the Republican tax plan should be called the Unbalanced Budget Act, because like the mistakes of 1981, when Congress exploded the deficit with specified tax cuts and unspecified spending cuts, this plan would provide huge tax cuts not balanced by any spending cuts. This would be the Unbalanced budget Act.

On the issue of fairness, I would simply say that trickle-down economics was unfair in the 1980's, and trickle-down economics is unfair in the 1990's. The fact is that the gap between working low-income and middle-class American families and the wealthiest Americans has increased. The Republican tax plan would make that situation even more unfair.

□ 1030

## ANNIVERSARY OF THE PASSING OF HON. HAMILTON FISH

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

Mr. GILMAN. Mr. Speaker, today is the first anniversary of the untimely death of one of our outstanding colleagues, Congressman Hamilton Fish.

As ranking member on the Committee on the Judiciary, Congressman Fish was known as a champion of civil rights and as a Representative of New York's Hudson Valley for 24 years, he was known as a compassionate and effective spokesperson for the interests of his district.

Our crime bill of 1992 included Ham's initiatives to grapple with the challenge of providing safe and secure environments for our young people. It is expected that our Committee on Appropriations will approve continued funding for the institute now named in Ham's memory which seeks solutions for juvenile violence in our Nation's schools.

Congressman Hamilton Fish continued to work with this institute until a week before his passing. It is a fitting and living memorial to a remarkable legislator and to a good friend.

## TAX RELIEF

(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, let me really tell you how to spell relief: a tax plan for teachers, police officers, firefighters, nurses, waiters, waitresses, bus drivers, a tax plan for working people. There is something that is very curious about the Republican statistics and analysis of why they want to give 67 percent of their tax plan to the wealthy. They reject the Treasury Department's independent analysis, the Treasury Department that serviced Presidents Bush, Nixon, and President Reagan, which says that categorically the Republican plan has a fairness problem.

America, listen to this debate. It is not frivolous. It is real. If you want a tax plan that addresses a child tax credit for working people who they say do not pay taxes, but yet when you take someone who works every day, they might be working for the janitorial service but they are working every day paying payroll taxes or FICA taxes, you know what we mean. They do not get a child tax credit. Spell relief with a Democratic tax plan for nurses, working people all over America.

## TRUTH AND THE TAX PACKAGE

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

Mr. WELDON of Florida. Mr. Speaker, sometimes you have to wonder if those on the other side who are talking about the tax package are misinformed or simply uninformed. Maybe they have not read the bill. Maybe they are so uncomfortable with the idea of tax cuts that they are attacking the bill out of habit more than conviction.

Whatever the case, it seems that the rhetoric I am hearing has no connection to reality. If a person were to call me and say, hello, I make $500,000 a year, how would your tax proposal affect me, I would have to give him bad news. Would he be eligible for $500 per child tax credit? No. Would he be eligible for the education tax credit? No.

That is interesting. I thought that those were the two biggest provisions that were included in this tax package. They are. Not a penny of it goes to high income people. Just from this fact alone, we can see that the charges that this tax cut package goes primarily to the rich are false.

## A FAIR TAX PLAN

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

Mr. BARRETT of Wisconsin. Mr. Speaker, if Americans are looking for a fair tax plan, they should be looking to the Democratic tax plan and not the Republican tax plan. The Republican tax plan in the second 5 years explodes the deficit.

We just saw the figures from the Treasury which shows that in the last 5 years, there is a second 5 years, over 50 percent of the benefits go to people who are high income earners in this country. That is not a fair tax plan. What we have to do is deliver a tax plan that is fair to all Americans, that means people who are working as well.

I also want to compliment President Clinton because yesterday he recognized and supported the notion of some sort of means testing for Medicare. I thought that this was a brave, bold move because we have to recognize that it is inevitable that in the years to come we are going to have to make some changes to Medicare. We should not have the hamburger flippers at McDonald's subsidizing those who have done very well. I think that this is a change that is going to come and it is best to be done through the IRS. It is best to be done in a worthwhile fair manner.

## TAX CUTS AND EXCUSES

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

Mr. LEWIS of Kentucky. Mr. Speaker, the liberal Democrats, the ones that gave us the largest tax increase in the history of this Nation in 1993, go through more excuses why they are opposed to tax cuts than Victor Newman on ''The Young and the Restless'' goes through wives.

Another striking parallel is that these liberal Democrats change excuses with as little shame as Victor has when he changes wives. One excuse is as good as another, it seems. It kind of makes you wonder if these liberal Democrats can be trusted to honor their agreement to tax cuts. After all, sooner or later they will come up with a new excuse why the middle class should be denied a long overdue tax cut.

The excuse does not even have to be a good one, as long as they can act like they are morally outraged. Sure, we can make up new definitions of who the rich are so that millions of middle-class families can kiss their tax cuts goodbye. Or we can falsely claim that letting people keep more of their own money is some kind of lucky tax giveaway. Or we can complain that people with no taxes to cut are not going to get a tax cut. Excuses, excuses.

## AMERICANS WERE PROMISED TAX RELIEF

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

Ms. DELAURO. Mr. Speaker, talk about little shame or no shame, I rise today to remind my Republican colleagues including the last speaker and others this morning of a promise that they made to the American people just a few short years ago; do they remember? The Contract With America, item No. 5 of that contract promised a $500 per child credit to all, all of America's families who work and who pay taxes.

Now my Republican colleagues want to deny the child tax credit to millions of families who earn less than $30,000 a year. These parents are carpenters, dental assistants, rookie police officers, kindergarten teachers, but the Republicans call them welfare recipients.

These are working parents. They are not on welfare. They work hard every