

Particularly if you think of it in terms of: a down payment on a house or a car, one years tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Elimination Act.

It would allow married couples a choice in filing their income taxes, either jointly or as individuals—which ever way lets them keep more of their own money.

Our bill already has the bipartisan cosponsorship of 232 Members of the House and a similar bill in the Senate also enjoys wide-spread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union when the President declared emphatically that, quote "the era of big government is over."

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentleman, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty—a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Lets eliminate The Marriage Tax Penalty and do it now!

WHICH IS BETTER?

NOTE: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The Weller-McIntosh Marriage Tax Elimination Act H.R. 2456, will allow married couples to pay for 3 months of child care.

WHICH IS BETTER, 3 WEEKS OR 3 MONTHS

CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average tax relief	Average weekly day care cost	Weeks day care
Marriage Tax Elimination Act	\$1,400	\$127	11
President's Child Care Tax Credit	358	127	2.8

MOURNING THE PASSING OF BELLA ABZUG

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

Mr. KUCINICH. Mr. Speaker, I rise to acknowledge sadly the passing of Bella Abzug, a former Member of this House of Representatives. Bella Abzug was a fearless defender of the rights of the people. She was always there arguing on behalf of the downtrodden, arguing on behalf of civil rights, staking out a claim for the rights of women, fearless defender of the rights of women, someone who was admired across this country for her independence, for her courage, for her willingness to stand up and speak out for what she believed in.

Bella Abzug was a legendary figure not only in the politics of New York State but in the Government of the United States. She became a symbol of someone who would fearlessly represent the interests of her constituency, someone who had the ability through her personality to summon masses of people to the standards of truth and justice in this country.

Bella Abzug is going to be missed in this country, and she will be missed by millions of Americans who have appreciated her dedication, her love of our Nation and her understanding that America can always be better, that it has a higher truth to resonate to, that it should be an all-inclusive Nation, a Nation where the rights of women are upheld as well as everyone, a Nation where the rights of the poor are upheld as well as everyone, a Nation where all of us have a chance to make this a better place.

I will miss Bella Abzug. She was a personal friend. She was someone with whom I had the opportunity to share many moments, and I could tell my colleagues I have learned from her and I consider her a treasure for this country, and on behalf of the people of the 10th District of the State of Ohio I want to say, "Farewell, Bella. Thank you for serving this Nation."

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Missouri (Mr. HULSHOF) is recognized for 5 minutes.

(Mr. HULSHOF 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 Indiana (Mr. BURTON) is recognized for 5 minutes.

(Mr. BURTON 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 Maryland (Mrs. MORELLA) is recognized for 5 minutes.

(Mrs. MORELLA addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

THE IMPORTANCE OF SMALL BUSINESSES IN AMERICA

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

Mr. EWING. Mr. Speaker, I would like to speak today about a success story that is close to home. It is about an independent business located in my hometown in Illinois where I grew up, which is a farming community in central Illinois. The business is the farm implement business which has served many beautiful and profitable farms that are located in this part of Illinois for many years.

In fact, on July 25, 1998 this business will celebrate its 100th anniversary. The business I am referring to is the Smith-Marcotte, Inc. I am pleased, therefore, to come to the floor today to recognize this business, but in a larger sense to recognize the importance of small businesses throughout America.

Whether we are celebrating their 100th anniversary, their 50th anniversary or their 1st anniversary, it is a known fact that small businesses in America create more jobs for working men and women than all the industrial giants of our country together. Therefore, small business is truly the engine that keeps the great American economic machine running.

Another point that I think is extremely important about small business is the opportunity it gives to men and women who want to have the independence, and, yes, take the responsibility of being on their own so that they can have the opportunity to be entrepreneurs. There are those in our society who may be happier working for a giant corporation. There are many who feel the need and the stirring in their souls to be entrepreneurs, to own their own business, to have the opportunity in this way to seek success for themselves and their families.

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Small businesses, like the Schmidt-Marcotte, are truly important to rural America. I am pleased to recognize this business and all the others like them across America for what they do for the rural economy.

I may not have mentioned, but at the beginning I intended to say that not only does this business deserve to be honored for the number of years, but that I have a personal involvement with Schmidt-Marcotte, Inc.; it has been a part of my life when I was growing up for many years. I have known the principals for my entire life, which is over half the time that they have been in business.