

I would ask my Democratic and Republican colleagues to support my Education IRA Fairness Act which I introduced last week. It brings the education IRAs into line with all other IRAs, and it will improve education in this country.

HONORING POLICE OFFICERS KILLED IN THE LINE OF DUTY

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

Mr. LARSON. Mr. Speaker, I rise today to join the gentleman from Massachusetts (Mr. TIERNEY) in the introduction of a bill to honor police officers killed in the line of duty.

On January 23, Brian Aselton of East Hartford's police force gave his life on behalf of his fellow citizens whom he so valiantly protected. The community stood in shock and grief. It was a day dampened by sorrow and chilled by the passing of this young hero. Ten thousand police officers formed an endless sea of blue that marched into the cemetery to pay tribute to Brian's memory.

Nations and communities reveal an awful lot about themselves in the memorials they create, in the people they honor. Flying the flag at half mast will not bring back Brian or the near 150 officers killed in the line of duty each year, but it will serve as a reminder of the ultimate sacrifice that those who wear the badge make on our behalf.

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STOP THE MARRIAGE TAX PENALTY

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

Mr. HEFLEY. Mr. Speaker, a lot of people ask me why the government penalizes couples for being married, and the only answer that can I come up with is that the government does some dumb things, and this is one of them.

Who is willing to defend this bizarre monstrosity in the tax code? Who will step forward and explain to the American couples in my district why Uncle Sam thinks they should pay more to the government for being married than if they were shackled up? What kind of cruel genius came up with the idea of penalizing people for being married?

I urge Members on both sides of the aisle to join me in doing away with the marriage tax penalty, a penalty which hits especially hard on those who are just getting by. Enough of this travesty. We have it within our power this year to stop at least one dumb thing this government is doing.

SUPPORT THE PRESCRIPTION FAIRNESS ACT FOR SENIORS

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

Ms. STABENOW. Mr. Speaker, I rise today first in strong support of the President's proposals to place the majority of the budget surplus into the Social Security Trust Fund and protecting Medicare.

Social Security and Medicare are cornerstones of our trust, our protection of seniors for their future, making sure that they have in their retirement the kind of quality of life that they deserve; and it is important for the future for our children.

Today, also as part of the Medicare benefit for our seniors, I am rising as a cosponsor of a bill we are introducing today, the gentleman from Maine (Mr. ALLEN) and myself and other Members of our caucus, called the Prescription Drug Fairness Act for Seniors. This will allow seniors to purchase prescription drugs at a lower cost than they currently are able to do.

Right now, if the Federal Government bulk purchases prescription drugs and then allows seniors to buy at a lower cost, this will guarantee that seniors are not having to choose between purchasing food or their prescription drugs. I would urge my colleagues to support the bill.

HIGH TAXES AND LOW MORALS

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

Mr. SCHAFFER. Mr. Speaker, high taxes and low morals, that seems to be the winning formula these days for the leader of the free world.

Not long ago, one of the leaders of the Democrat Party said on the House floor, and I quote, that "Democrats are not in favor of tax cuts." I think average middle-class Americans do deserve better. When Uncle Sam takes one-third of a middle-class family's income, it just plain is not fair.

Mr. Speaker, I find it rather absurd for liberals to assert that the government cannot get by on a little less so middle-class families can have a little more. We read almost daily about government programs that do not work, bureaucracies accountable to no one, and misguided social programs that actually make people worse off than if nothing had been done at all.

Government is too big and taxes are too high. It is time to reverse course, change our priorities, and make a moral commitment to reduce the tax burden on middle-class families.

DEMOCRATS FOR TAX CUTS THAT TARGET MIDDLE-CLASS FAMILIES

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

Ms. DELAURO. Mr. Speaker, we are faced with an historic opportunity. For the first time in three decades, we have a Federal surplus with which we can save America's twin pillars of retire-

ment security: Social Security and Medicare.

This surplus, and our opportunity to do what is right, is a result of Democratic fiscal discipline and sound economic policy. But instead of acting in the best interest of America's future, Republicans want to use the surplus to give a one-time tax break that benefits mostly the wealthy. It is a bad idea.

Democrats are for tax cuts, tax cuts that are targeted to middle-class families, not the wealthiest 10 percent of Americans.

Let me just tell my colleagues that the Republican tax scheme gives back the average family less than \$100. It gives wealthy families earning more than \$300,000 a tax break of \$20,000. For that kind of money, wealthy folks can buy a brand-new car. With \$100, middle-class families cannot even buy a new set of tires.

A FAIR AND SIMPLE PLAN TO CUT TAXES

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

Mr. KNOLLENBERG. Mr. Speaker, we have heard about the surplus. Over the next 15 years, the Federal Government is projected to run a surplus of \$4.4 trillion. As the debate over how to use this money heats up, the protectors of big government will scream bloody murder about any plan to provide the American people with any tax relief.

To them I ask: If we cannot cut taxes when the economy is strong, the Federal Government is in the black, and taxes are at an all-time high, when can we do it?

Mr. Speaker, the American people are sending too much money to Washington, and it is time for Congress to send some of it back home.

I have introduced a fair and simple plan that cuts taxes across the board, 10 percent across the board. It gets into every household of all those who pay taxes. This proposal ends the practice of picking winners and losers among overtaxed Americans and benefits, again, everyone who pays Federal income taxes. I urge my colleagues on both sides of the aisle to support this bill.

RURAL AMERICA DEPENDS ON QUALITY HEALTH CARE

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

Mr. MCINTYRE. Mr. Speaker, Lord Chesterfield once said that health is the first and greatest of all blessings, and how true it is. This year health care will be a hot topic here in Congress. But the one thing we should not do is forget our roots, that America began from rural areas and that many citizens, from the small coastal communities to the mountain hamlets to country crossroads, depend on quality health care.