

Gilchrest Linder Salmon
 Gillmor Lipinski Sanford
 Gilman LoBiondo Saxton
 Goode Lucas (KY) Scarborough
 Goodlatte Lucas (OK) Schaffer
 Goodling Manzullo Sensenbrenner
 Gordon Martinez Sessions
 Goss McCreery Shadegg
 Graham McHugh Shaw
 Granger McInnis Shays
 Green (WI) McIntyre Sherwood
 Greenwood McKeon Shimkus
 Gutknecht Metcalf Shows
 Hall (OH) Mica Shuster
 Hall (TX) Miller (FL) Simpson
 Hansen Miller, Gary Skeen
 Hastings (WA) Mollohan Skelton
 Hayes Moran (KS) Smith (MI)
 Hayworth Moran (VA) Smith (NJ)
 Hefley Morella Smith (TX)
 Heger Myrick Souder
 Hill (MT) Nethercutt Spence
 Hilleary Ney Spratt
 Hobson Northup Stearns
 Hoekstra Norwood Stenholm
 Holden Nussle Stump
 Horn Ose Sununu
 Hostettler Oxley Sweeney
 Houghton Packard Talent
 Hulshof Paul Tancredo
 Hunter Tanner Thomas
 Hutchinson Peterson (MN) Tauzin
 Hyde Peterson (PA) Taylor (MS)
 Isakson Petri Taylor (NC)
 Istook Phelps Terry
 Jenkins Pickering Thomas
 John Pitts Thornberry
 Johnson (CT) Pombo Thune
 Johnson, Sam Porter Tiahrt
 Jones (NC) Portman Toomey
 Kaptur Pryce (OH) Traficant
 Kasich Quinn Upton
 Kelly Radanovich Vitter
 Kildee Rahall Walden
 King (NY) Ramstad Walsh
 Kingston Regula Wamp
 Knollenberg Reynolds Watkins
 Kolbe Riley Watts (OK)
 Kuykendall Roemer Weldon (FL)
 LaHood Rogan Weldon (PA)
 Largent Rogers Weller
 Latham Rohrabacher Whitfield
 LaTourette Ros-Lehtinen Wicker
 Lazio Roukema Wilson
 Leach Royce Wise
 Lewis (CA) Ryan (WI) Wolf
 Lewis (KY) Ryun (KS) Young (FL)

NOT VOTING—10

Engel McCollum Vento
 Everett McIntosh Young (AK)
 Jefferson Owens
 Jones (OH) Towns

□ 1355

Mr. SPRATT and Mr. COOKSEY changed their vote from "aye" to "no."

Mrs. CAPPS changed her vote from "no" to "aye."

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore (Mr. PEASE). The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. CARDIN. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The vote was taken by electronic device, and there were—yeas 405, nays 18, not voting 11, as follows:

[Roll No. 457]

YEAS—405

Abercrombie Armyey Baldacci
 Aderholt Baca Baldwin
 Allen Bachus Ballenger
 Andrews Baird Barcia
 Archer Baker Barr

Barrett (NE) Evans
 Barrett (WI) Farr
 Bartlett Fattah
 Barton Filner
 Bass Fletcher
 Foley
 Forbes
 Ford
 Bereuter
 Berkley
 Berman
 Berry
 Biggert
 Bilbray
 Bilirakis
 Bishop
 Blagojevich
 Bilely
 Blumenauer
 Blunt
 Boehlert
 Boehner
 Bonilla
 Bonior
 Bono
 Borski
 Boswell
 Boucher
 Boyd
 Brady (PA)
 Brady (TX)
 Brown (FL)
 Brown (OH)
 Bryant
 Burr
 Burton
 Buyer
 Callahan
 Calvert
 Campbell
 Canady
 Capps
 Capuano
 Cardin
 Carson
 Castle
 Chabot
 Chambliss
 Clay
 Clayton
 Clement
 Clyburn
 Coble
 Collins
 Combest
 Condit
 Conyers
 Cook
 Cooksey
 Costello
 Cox
 Coyne
 Cramer
 Crane
 Crowley
 Cubin
 Cummings
 Cunningham
 Danner
 Davis (FL)
 Davis (IL)
 Davis (VA)
 Deal
 DeFazio
 DeGette
 Delahunt
 DeLauro
 DeLay
 DeMint
 Deutsch
 Diaz-Balart
 Dickey
 Dicks
 Dingell
 Dixon
 Doggett
 Dooley
 Doolittle
 Doyle
 Dreier
 Duncan
 Dunn
 Edwards
 Ehlers
 Ehrlich
 Emerson
 English
 Eshoo
 Etheridge

Lewis (CA)
 Lewis (GA)
 Lewis (KY)
 Linder
 Lipinski
 LoBiondo
 Lofgren
 Lowey
 Lucas (KY)
 Lucas (OK)
 Luther
 Maloney (CT)
 Maloney (NY)
 Markey
 Martinez
 Mascara
 Matsui
 McCarthy (MO)
 McCarthy (NY)
 McCreery
 McDermott
 McGovern
 Sherman
 Sherwood
 Shimkus
 Shows
 McIntyre
 Goodling
 McKeon
 McKinney
 McNulty
 Meehan
 Meek (FL)
 Meeks (NY)
 Menendez
 Metcalf
 Mica
 Millender-
 McDonald
 Miller (FL)
 Miller, Gary
 Miller, George
 Minge
 Mink
 Moakley
 Mollohan
 Moore
 Moran (KS)
 Moran (VA)
 Morella
 Murtha
 Myrick
 Nadler
 Napolitano
 Neal
 Nethercutt
 Ney
 Northup
 Norwood
 Nussle
 Oberstar
 Obey
 Olver
 Ortiz
 Ose
 Oxley
 Packard
 Pallone
 Pascrell
 Pastor
 Pease
 Pelosi
 Peterson (MN)
 Peterson (PA)
 Petri
 Phelps
 Pickering
 Pickett
 Pitts
 Pombo
 Pomeroy
 Porter
 Portman
 Price (NC)
 Pryce (OH)
 Quinn
 Radanovich
 Rahall
 Ramstad
 Rangel
 Regula
 Reyes
 Reynolds
 Riley
 Rivers
 Rodriguez
 Roemer
 Rogan
 Rogers
 Rohrabacher
 Ros-Lehtinen
 Rothman

Smith (NJ)
 Smith (TX)
 Smith (WA)
 Snyder
 Souder
 Spence
 Spratt
 Stabenow
 Stark
 Stearns
 Stenholm
 Strickland
 Stump
 Stupak
 Sununu
 Sweeney
 Sensesbrenner
 Tancredo
 Tanner
 Tauscher
 Tauzin
 Taylor (MS)
 Taylor (NC)
 Terry
 Thomas
 Thompson (CA)
 Thompson (MS)
 Thornberry
 Thune
 Thurman
 Tiahrt
 Tierney

NAYS—18

Ackerman
 Bateman
 Cannon
 Chenoweth-Hage
 Coburn
 Frank (MA)
 Gejdenson
 Graham
 Hostettler
 Jackson (IL)
 Jones (NC)
 Manzullo
 Paul
 Payne
 Sanford
 Scott
 Shadegg
 Waters

NOT VOTING—11

Engel
 Everett
 Ewing
 Jefferson
 Jones (OH)
 McCollum
 McIntosh
 Owens
 Towns
 Vento
 Young (AK)

□ 1412

So the bill was passed. The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. OWENS. Mr. Speaker, today, I was unavoidably absent on a matter of critical importance and missed the following vote:

H.R. 4115 (rollcall No. 454), to authorize appropriations for the United States Holocaust Memorial Museum and for other purposes, introduced by the gentleman from Utah, Mr. CANNON, I would have voted "yea."

On the amendment to H.R. 4678 (rollcall 455), introduced by the gentleman from Virginia, Mr. SCOTT, I would have voted "aye."

On the motion to recommit H.R. 4678 with instructions (rollcall 456), introduced by the gentleman from Virginia, Mr. SCOTT, I would have voted "aye."

On passage of H.R. 4678 (rollcall 457), to provide more child support money to families leaving welfare, to simplify the rules governing assignment and distribution of child support collected by States on behalf of children, to improve the collection of child support, to promote marriage, and for other purposes, introduced by the gentlelady from Connecticut, Mrs. JOHNSON, I would have voted "yea."

GENERAL LEAVE

Mrs. JOHNSON of Connecticut. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 4678.

The SPEAKER pro tempore (Mr. PEASE). Is there objection to the request of the gentlewoman from Connecticut?

There was no objection.

DEATH TAX ELIMINATION ACT OF 2000—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

The SPEAKER pro tempore. The unfinished business is the further consideration of the veto message of the President of the United States on the bill (H.R. 8) to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period.

The question is, Will the House, on reconsideration, pass the bill, the objections of the President to the contrary notwithstanding?

(For veto message, see proceedings of the House of September 6, 2000, at page H7240.)

The SPEAKER pro tempore. The gentlewoman from Washington (Ms. DUNN) is recognized for 1 hour.

Ms. DUNN. Mr. Speaker, for purposes of debate only I yield 30 minutes to the gentleman from New York (Mr. RANGEL).

Mr. Speaker, I yield 2 minutes to the gentleman from the great State of California (Mr. HERGER).

Mr. HERGER. Mr. Speaker, Americans are being taxed at the highest rate since World War II. The worst example of this is the death tax, a provision that punishes Americans trying to leave a family farm or small business to their loved ones. Instead of being left a legacy built on hard work and dedication, grieving families are subjected to taxes so high, many are forced to sell their inheritance just to pay the IRS.

□ 1415

That is completely unfair. In my northern California district, some of the leading employers are family farms and small businesses. These hard-working Americans deserve tax fairness and the opportunity to pursue the American dream without being punished by the IRS. Let us do the right thing by voting to override the President's veto of the death tax.

Mr. RANGEL. Mr. Speaker, I yield myself 3 minutes.

Mr. Speaker, we are about to embark on the closing of this session and the question is whether we can get something done in a bipartisan way or whether or not we are going to move forward and have tax policy by looking for vetoes and by press conferences.

Clearly, everybody knows if my colleagues had any concern at all about small businesses and farmers being protected by estate taxes, then my colleagues would have joined with Democrats and petitioned the President to sign a bill so that we can give them instant relief, I mean relief now, not like this 10-year plan that my colleagues have that is going to bust the bank.

There is still time for us to work together on this and other matters. If, on the other hand, Republicans would rather have sound bites rather than sound tax policy and attempts to just make it an issue that the President has vetoed this, then we will not have an opportunity to come together and agree on a compromise so that we can both go home and tell the small business people and the farmers that we have protected them against inheritance tax.

So what I am suggesting to my colleagues, we can have our differences, but let us try to set a tone this evening that as we conclude this session that we will be in a better position to compromise and to get something signed into law. It is ridiculous to assume that every time we have an agreement that we are going to kick it up a notch and take away from the surpluses such an extent that we cannot give targeted tax cuts, that we cannot give prescription drug benefits to our aging, that we cannot give some assistance to our working families.

Mr. Speaker, this is the first volume to see how we are going to carry ourselves as we conclude this session, and I do hope that, even though we may disagree, that we do not have to be disagreeable.

Mr. Speaker, I reserve the balance of my time.

Mr. STARK. Mr. Speaker, I rise today in vehement opposition to the GOP's attempt to override the President's veto of the repeal on estate taxes. President Clinton and my Democratic colleagues were right the first time on the estate tax and nothing has changed. This bill gives the wealthiest 5 percent of all Americans a \$105 billion tax break. This is just one more fiscally irresponsible bill to consume the non-Social Security budget surplus revenues before we address the needs of working families.

If Congress overrides the veto of H.R. 8, we will be well on our way to giving \$649 billion over 10 years in tax breaks for the wealthy. None of these tax bills will help working families. But passing a feasible and affordable Medicare prescription drug benefit will help all working families—not just wealthy families. Governor Bush, and my Republican colleagues, prefer to spend more money on the dead through the estate tax repeal, than on those who are living and need a worthwhile prescription drug benefit. Governor Bush proposes a prescription drug benefit that would force seniors to pay high out-of-pocket-expenses that lacks the guarantee of comprehensive coverage. Seniors need a solid prescription drug plan that offers them guarantees and predictability. They don't need a repeal in the estate tax. The GOP needs to reassess its priorities.

Offering a Medicare early buy-in plan to those who retire early but need health coverage will also help America's working families. The men and women in my district don't sit on estates worth \$20 million. They are forced to work until they are physically unable. When that time comes for those working men and women, I want to give them something back. I don't want to have to tell them that the 106th Congress spent their Medicare prescrip-

tion drug benefit, or early buy-in health insurance on a tax break for Bill Gates.

All of the benefits from estate tax repeal will go to taxpayers in the top 5 percent income group. Those taxpayers earn at least \$130,000 per year. Ninety percent of the tax cut benefits will go to those in the top 1 percent income group—those earning \$319,000 per year. The GOP is attempting to mislead U.S. taxpayers through scare tactics. They have been throwing anecdotal "evidence" that family-owned businesses and farms face bankruptcy due to the evil estate tax. This is simply not true. For every dollar of farm estate tax cuts from H.R. 8, 99 dollars will go to other kinds of estates. For every dollar of small or family business estate tax cut benefits, 95 dollars or more will go to other estates. These other estates comprise the very wealthiest of all estates in the U.S.—those estates worth more than \$20 million.

The estate tax repeal—and the numerous other tax measures passed by the House—should be scrutinized with a measure of fairness. It hardly seems fair to come to the floor of the House week after week to provide hand over fist full of tax break dollars to the wealthiest U.S. taxpayers, when we haven't even addressed Medicare's solvency. In FY 2000, the federal estate tax, if left unchanged, is expected to raise \$27 billion. That's more than double the total amount of federal income taxes paid by the bottom half of all taxpayers. Some leading estate tax repeal advocates, such as Steve Forbes and Dick Armev would suggest that we triple taxes on the bottom half of all taxpayers—with their flat tax proposals—to make up the lost revenue from the estate tax repeal.

Our children will be hurt by the estate tax repeal. This bill costs over \$105 billion over 10 years and \$50 billion every year after 2011. We could rebuild or repair every one of our schools for a little over \$105 billion. We could also provide health insurance to 7.7 million of the 11 million children currently without health insurance for \$105 billion. We could also enroll an additional 836,000 children in Head Start with the \$105 billion Republicans want to spend on the wealthiest 2 percent of Americans.

Before any Member of the House votes to override this bill, I want you to consider the opportunities lost. This bill isn't about helping out family-owned businesses and small farms. It's about helping the wealthiest taxpayers in America and denying seniors a solid prescription drug benefit. I urge my colleagues to sustain the President's veto and vote no on this bill.

Ms. DUNN. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I appreciate the comments of the gentleman from New York (Mr. RANGEL), but the fact is that his proposal does not repeal the death tax.

Mr. Speaker, I rise today in strong support of this veto override and our bipartisan effort to eliminate the death tax. In his veto message, President Clinton made several arguments defending the taxation of death, and he proposed targeted tax credits for small businesses and family farms.