

duty since 1922. On behalf of the Pasco County Police Force, I extend my deepest condolences to his friends and family, and want to take a moment before this body to honor his service and his life.

Deputy Harrison was a 31-year veteran of the Pasco County Police Force and was the highest ranking African American on the force. He was a Vietnam veteran and a former Army Ranger, and was slated to retire later this month.

Sometime around 2 a.m. Sunday morning while doing surveillance work outside a night club, Deputy Harrison was shot. His colleagues heard the shots fired and found Deputy Harrison in his squad car. Thinking that he had a heart attack, they tried to offer CPR, but realized upon removing his shirt that he had been shot in the back. Then he was rushed to the hospital, where he was pronounced dead a short time later.

The people of Pasco County will remember Deputy Harrison as a loving father, a family man, a softball coach, an active community member, and an upstanding citizen and friend. He will be sorely missed by all those who loved him, and his honor will forever remain with the Pasco County Police Force.

SPECIAL ORDERS

The SPEAKER pro tempore (Mr. CHOCOLA). Under the Speaker's announced policy of January 7, 2003, 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 Kansas (Mr. MORAN) is recognized for 5 minutes.

(Mr. MORAN of Kansas addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

INEQUITY OF RECENT TAX CUTS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Connecticut (Ms. DELAURO) is recognized for 5 minutes.

Ms. DELAURO. Mr. Speaker, Mr. Speaker, I rise to discuss an issue of great concern to America's families, an issue of equity and financial security. Only a few weeks ago, Congress passed a tax bill with an official cost of \$350 billion. The real cost, after accounting for budget gimmicks and the expiring provisions, which will almost certainly be extended, will actually exceed \$1 trillion.

During that debate, some of us discussed the inequity of the tax cuts, that the vast majority of these benefits went to families who quite simply did not need this tax cut. People who earn in excess of \$1 million per year will receive a \$93,000 tax break.

As much as I believe the body of this bill was misguided, there was one pro-

vision in the bill that I supported wholeheartedly. That was the provision which allowed low-income working families to receive the child tax credit, which was increased from \$600 to \$1,000 per year. After we fought hard, the majority agreed to make that \$400 increase refundable for those who did not earn enough to pay \$400 in income taxes, though they pay other taxes, like payroll taxes. This one provision alone would have assisted the families of nearly 12 million children.

So it was with shock and disappointment that we learned that the refundability provision had been quietly stripped out of the bill at the 11th hour. In a \$350 billion bill, this one provision to help nearly 12 million children of the poorest Americans would have cost \$3.5 billion, 1 percent of the entire tax package. These are families with incomes between \$10,500 and \$26,625, families who really need this tax cut. But it was removed from the bill in the dead of night.

This one action speaks volumes about the priorities of the Republican leadership who claim to "leave no child behind." But no matter how you slice it, this bill left almost 12 million children behind. It shows what one writer today called "outright hostility towards America's poor and working classes."

It did not have to be this way. There was bipartisan support for increasing the child tax credit, making it available to the families that need it most, that is, the families that earn too little to pay income taxes. And, I will repeat, these families do pay taxes; they pay payroll taxes. In fact, Members of both parties fought for the refundability provision after it was left out of President Bush's original plan.

Now exposed for having effectively abandoned these families and their children, the White House disingenuously says that the President would have signed this provision into law had it been in the legislation, as if the White House had not been involved in the drafting of the final bill and had no responsibility for removing it.

Vice President CHENEY was the one who brokered the final deal with Congressional negotiators before he cast the tie-breaking vote in the Senate. He was the White House's lead negotiator, "The Deal Closer," as this week's Congressional Quarterly Weekly calls him on its cover. The deal closer on Capitol Hill, CHENEY is the President's right hand and the fractious GOP's trusted broker.

In fact, Senator GRASSLEY went so far as to say, "Without DICK CHENEY's intervention, there would not be a bill." So to suggest this provision was dropped without his input or approval is, frankly, not believable.

It is interesting to track the evolution of excuses coming from the other side. First they argue that the limits on the overall size of the tax cut set by Members of the Senate require that something had to go. But if they

wanted the child tax credit to survive, there were any number of provisions the Vice President could have insisted upon substituting in its place. If the majority had wanted, they could have easily paid for the provision by lowering the top tax bracket to 35.3 percent instead of 35 percent, or cracked down on the offshore tax havens for companies like Enron. No, these are the special interests that are their strongest supporters.

When that excuse failed, the President's spokesman said they never intended to give tax relief to those families. He said only taxpayers could get tax relief, despite the fact that these families, like every other family, pay over 7 percent of their income in payroll taxes.

So, let us not fool ourselves; the White House and the Republican majority knew exactly what they were doing when they dropped this provision in the final bill.

This sort of reckless, shameful disregard for working people in this country is becoming a pattern with this administration. In addition to the nearly 12 million children left out of this bill, when you include the 8 million kids that were kept from benefiting from any increase in the child tax credit, you end up with 20 million children who have been utterly and totally ignored by this President and his economic policies.

This is about values. The character of this issue raises questions about the values that this majority has and the underlying policy of their budget and economic policies. It is wrong, and we are going to turn it around.

MARRIED COUPLES TO BENEFIT FROM RECENT TAX CUTS

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

Mr. WELLER. Mr. Speaker, 42 million married couples got good news this past week when President Bush signed into law the jobs and economic growth package, legislation that wiped out the marriage tax penalty for 42 million married working couples this year.

This is an issue that we have been working so hard over the last several years to address, and that is fairness in the Tax Code affecting married couples. In the case of a husband and wife who are both in the workforce, because they file their taxes jointly, combining their income, in many cases, most cases, all cases, they are pushed into a higher tax bracket. That average married tax penalty for 42 million couples is almost \$1,700 a year.

Well, thanks to the President's stroke of a pen just a few days ago, the marriage tax penalty for the vast majority of those who suffered, almost all of them, will be eliminated this year.

□ 1930

Let me give an example of a married couple in the district that I represent,