

have paid that you thought was going into a trust fund, in fact, a lockbox, passed seven times while the Republicans have been in charge of this House. Seven times we passed a lockbox for Social Security. Well, we cannot afford a lockbox anymore. It is busted open and robbed. Empty. That money is going to be used to finance the tax cut and replaced with IOUs. So the millionaire who gets a \$93,500 benefit under this bill, they pay a FICA tax at the rate of .7 percent, one-tenth of the rate at which a wage-earning teacher or sales clerk pays that same tax, because they do not pay it on any income over \$88,000 a year.

□ 1845

So \$912,000 of their income is exempt from FICA tax, and the poor person who works for minimum wage or for a decent wage is paying FICA tax of 7 percent on every penny earned.

Finally, they made much hay on the fact that they were going to do so much with the child credit. Of course, it was temporary and going to expire in 2 years, but that is probably a glitch and they would have discovered that later.

But there was another little glitch. Most Americans, in fact, all Americans who earn between \$10,500 and \$26,625 will not get the child care credit. That is an awful lot of people who have an awful lot of need. That includes 11.9 million children.

So, all in all, what we have here is one of the biggest scams in history. Never before has this country in a time of huge deficit borrowing, and that is how this is being paid for, borrowed so much money from so many wage-earning Americans to give to so very few at the top under the premise that somehow those really rich people might invest or spend that money in a way to give those working people jobs so they can pay more FICA taxes that can be transferred to them in next year's tax cuts, which the President has already targeted toward those who earn over \$1 million a year, to help them have more to contribute at election time in what is expected to be a record expensive Presidential election.

The system is incredibly corrupt.

#### JOBS AND GROWTH, TAX CREDITS AND SMALL BUSINESS

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

Mr. HENSARLING. Mr. Speaker, last Wednesday President Bush signed the Jobs and Growth Act of 2003, a bill I was proud to cosponsor.

After liberating the people of Iraq from despotism, it was time to liberate the American family from economic uncertainty. The best way to do that is to create jobs and economic growth, and although this bill has been substantially compromised, the bill was designed to do just that. Yet there are

some in this body who still complain. They say the bill is not fair. They say that there is not tax relief for the poor.

Mr. Speaker, they are wrong. First, for all practical purposes, poor people do not pay income taxes. In fact, in this bill, we take 3.7 million Americans off the tax rolls. That is right, almost 4 million people who paid income taxes last year will pay no income taxes this year. None. How much more tax relief can you receive than having your tax bill canceled, torn up, thrown away? These Americans join millions of other low-income Americans who have already been taken off the tax rolls in recent history.

By lowering marginal rates, Mr. Speaker, other lower-income Americans benefit as well. Many who were in the 15 percent bracket last year are now in the 10 percent bracket. The net result is, the bottom 50 percent of wage earners in America now pay 3.9 percent of the income taxes. In contrast, the top 10 percent of wage earners in America pay over 50 percent of the income taxes.

What the critics of this bill fail to appreciate is that tax relief is for taxpayers. If you do not pay taxes, you should not expect tax relief.

Mr. Speaker, it is clear that some in this body are confusing tax relief with welfare. Welfare is about direct government assistance to those who are at or near the poverty line. Fortunately, under a Republican Congress we have continued to move millions of Americans from welfare to work, and we have increased Federal child care funding by 166 percent. We have increased funding for housing by 75 percent. Just this past year we committed \$17 billion to the TANF program.

Tax relief is different from welfare. Tax relief is about allowing taxpayers to keep more of what they have earned, earned through their hard work, keeping more of their own wages for their families.

Mr. Speaker, let us not forget, it is not the government's money, it is the American family's money. If critics of the Jobs and Growth Act truly care about low-income people, they should help move them off of welfare, off of welfare checks, onto paychecks. In other words, they should join us in creating jobs.

But, Mr. Speaker, jobs are not to be found hanging in the trees, nor do they fall from the sky, and they sure are not brought to us by the Federal Government. Jobs are created by hard-working, risk-taking, visionary men and women who, with access to capital, roll up their sleeves, and they work hard to create that next generation of software, a new automobile repair shop, an innovative sign painting company, or any other enterprise.

Small business is the job engine of America. It creates two out of three jobs in our country. But, Mr. Speaker, the number one impediment to launching a new job-creating enterprise is access to capital. That is why we cut cap-

ital gains and dividend taxes in this bill. You cannot have capitalism without capital, and by lowering these tax rates, we will spur capital formation, the lifeblood of small business.

Additionally, we have lowered marginal tax rates. This is important, because 80 percent of the tax relief from reducing the top marginal rate goes to small business owners and entrepreneurs.

Mr. Speaker, I have had a number of jobs in my life. I used to clean out chicken houses. I used to bus tables. I have loaded windows on a loading dock. I have been an officer in two companies and started my own small business. In all of those jobs, not one low-income person has ever hired me. It was a taxpayer, a taxpayer who had vision, who had access to capital and went out and took a risk. If we want jobs, these are the people who need tax relief.

If we really care about low-income families in America, and if we truly want to be fair, let us quit trying to turn the Tax Code into a welfare system. Let us give tax relief to taxpayers, to small businessmen, to entrepreneurs, and go out and create jobs, jobs, jobs and more jobs.

#### TRIBUTE TO JOSEPH ROSEN

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

Mr. DAVIS of Illinois. Mr. Speaker, I rise to pay tribute to a longtime friend, mentor, fellow activist and one of the most committed and dedicated educators that I have ever known, Mr. Joe Rosen.

Joe died a few days ago at the ripe age of 91, after having devoted much of his adult life to teaching, being a principal, a district superintendent and overall advocate for improving teaching techniques and for finding additional ways to more effectively educate racial minorities and disadvantaged children.

One of Joe's unique characteristics is that he never gave up on the neighborhood where he grew up and sharpened his skills. Mr. Rosen was born and grew up on the west side of Chicago in a community that was predominantly Jewish. He graduated from Marshall High School and put himself through college, working as a taxi driver, at the post office, and as a laundry worker.

His undergraduate studies were at the Chicago Teachers College and he earned a master's degree at DePaul University. Mr. Rosen studied to become a biology teacher, but could not find an opening during the Great Depression. Therefore, he took a job teaching physical education and did that for several years. He loved to tell the story of how he beat out the legendary Chicago Sun Times columnist Irv Kupcinet for a handball instructor's position because he was willing to work for less money.

Joe eventually got a job teaching biology at Wells High School, and in 1947

was appointed principal of the Howland Elementary School, and this set the stage for the rest of his life's work, dealing with the needs of underprivileged children.

Joe's daughter Arlene stated that "All of our lives, all of our family, friends and relatives, if they had clothing to pass on, would take them to my dad and he would take them to school. He would take clothes for adults too. He had kids get eye exams and had an arrangement with those doing the testing to provide glasses for a very low fee."

Mr. Rosen established an after-hours social center at Howland for elementary and high school pupils to keep them off the streets. As the neighborhood was changing, he instituted intergroup understanding as part of the curriculum.

When he became Superintendent of District 10, he established the Farragut Outpost, an alternative school for Farragut students who were not progressing well with the regular straight academic curriculum. The Outpost kept young people in school and attracted many dropouts back.

Joe was indeed an innovative educator who was able to do a great deal with teaching approaches and techniques. He was an avid supporter of early childhood education and established several Head Start and daycare center programs in his district.

Joe would be pleased to know that we are here tonight talking about the earned income tax credit program that is designed to help those at the very bottom. Joe promoted back-to-school activity. He promoted breakfast and lunch programs for children, understanding that they could not learn well if they were hungry.

However, many people knew him best through his partnership with Mrs. Ida Mae Fletcher, Ma Fletcher, a pioneer leader and education activist. Through their efforts, community involvement and parental participation became buzz words associated with public education in the Chicago area.

Joe was forced to retire at the age of 65 because of an age requirement. However, he continued to work both formally and informally for many years. He met his first wife, Ms. May Berg at a dance and they were married in 1939. After her death, he met Ms. Carol Bauer and they were married in 1984.

Joe leaves to mourn his passing his sons Laurence and Robert; stepson Harlen Bauer and stepdaughters Betsy Bauer and Susan Bauer; Yetta Rothstein, his sister; brother Walter Rosen; and four grandchildren.

Joe continued to be active and serve on various boards and committees right up to the end of his life. He was a member of our Seventh Congressional District Education Task Force and the Westside Association for Community Action.

Joe never gave up on his inner-city community, and the community never gave up on him. He leaves a tremen-

dous legacy of commitment, dedication and commitment, to serving those who needed help. That is why Joe would be pleased to see my colleagues here extolling the virtues of tax relief or tax cuts for those who really need it, and not for those who do not, those who can benefit if we are real about what is needed.

#### HONORING JOHN MEHRMANN OF MANCHESTER, NEW HAMPSHIRE

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

Mr. BRADLEY of New Hampshire. Mr. Speaker, I rise today to honor Manchester's John Mehrmann, New Hampshire's winner of the VFW Voice of Democracy Scholarship Contest. This contest is held each year to give high school students the opportunity to voice their opinion on their responsibility to our country.

The following is Mr. Mehrmann's essay, which I found both compelling and profound, and which is why I want to read it on the floor of the United States Congress.

"We were just kids. All our lives, everything was perfect; everything worked. Everything was planned. We went to school. We came home. We slept. And somewhere along the road of our lives, we would graduate from school. After graduating from school, we would go to a new school, we would come home, and we would sleep. There was nothing to fear; there would always be food in the fridge and gas in the car. Every time we flicked the light switch, there would be light.

"Then something happened. Suddenly something, somehow, somehow, somewhere shattered. As the dust settled and the magnitude of what we had lost became clear, it wasn't the death of an age for us, and it wasn't the death of jokes. But as we walked across the street or through the halls or drove our cars, something was different. The world was smaller that day. And all the faces, you with your expensive car, or you who always had something important to say, they all looked so much alike. They didn't all have the same hair color or the number of freckles. Some had straight teeth and some had big chins.

□ 1900

But they were all sad, all thinking. Innocence died that day, the innocence that let us worry about the grades or the pimples on our noses, the freedom to do what we wanted, when we wanted, was lost somewhere in 100 stories of broken steel and dust. We didn't grow up when we got our driver's licenses, and we didn't grow up when we got our first jobs, or even when we turned 18. We all grew up when we had to.

We heard a lot of talk after our abrupt maturation about freedom and responsibility. There were a lot of speeches, and everyone seemed very se-

rious. But mostly, we knew. We knew we could never be kids again. We finally realized what it meant to be responsible. Being responsible was doing our best, even when no one was watching. The responsibility thrust on some of us unexpectedly one late summer morning opened our eyes. We learned to think with our minds and feel with our hearts. Now the people we heard speaking French or Swahili when we came to school each day weren't foreign, they were victims of reality, like the rest of us.

We never knew how or when we would grow up. We didn't know why we had to. We saw the photos and the film clips of men and women leaping from flames only to careen hundreds of feet to their deaths. Again and again, we saw the missiles which we had all thought so harmless piloted to murder what could have been our entire school in an instant.

Freedom wasn't a badge. Freedom isn't a badge. It isn't a prize trophy to be flaunted and waved in the faces of the enslaved. Freedom is a burden, but a burden worth its price. Responsibility is the price of freedom. Freedom does not unequivocally allow for self-indulgence. Self-indulgence and selfishness are not responsible, and it is irresponsible to self-perpetuate at anyone's expense.

We think identities to be so important, and we imagine our lives to be so worthy of greatness that we forget the community of mankind of which we are so preciously minuscule a part.

Obsequiousness and submission are not the stigmas they were before adolescence was made extinct. Freedom is not a right to individuality but a right to community. It is a right of individuals to determine their sociality within the bounds of a world not limited to oceans or lines drawn on a map, but one which spans the entirety of a globe, encompassing a myriad of peoples with innumerable concerns. It is the responsibility of the world's free people to determine which concerns take precedence. The free peoples of the world must recognize the greater good for which to strive. Absolute singularity is no longer an option.

These are the words of John Mehrmann of New Hampshire.

#### THE UNKINDEST CUT OF ALL

The SPEAKER pro tempore (Mr. MARIO DIAZ-BALART). Under a previous order of the House, the gentleman from Maryland (Mr. HOYER) is recognized for 5 minutes.

Mr. HOYER. Mr. Speaker, on April 26, President Bush stated in his weekly radio address, "My jobs and growth plan would reduce the tax rates of everyone who pays income tax," "everyone who pays income tax."

On May 29, after the GOP tax bill, which included the provision of the President's plan, in full or in part, had been passed by Congress, now, one ought to understand that it was delivered at 8:45 p.m., a very large tax bill,