

back into the economy. That is why that tax credit was given to help those families with those expenses in a difficult environment.

Some people say that this was a mistake by the Republicans, but the fact is we know now as the facts have come out it was no mistake. The Senate, in fact, put this tax credit in for Erin and her daughter, Adrienne. But the Republicans in the House decided they were not going to accept it. They wanted to use the money that that tax credit would cost to give a greater tax cut to those people making over a million dollars. If they had given a \$400 tax credit to Erin and her daughter, Adrienne, and to other similarly situated families and children, those millionaires would have only gotten a tax cut this year of \$88,000 as opposed to \$93,000.

So the Republicans in the House made a choice that they were going to deny Erin and Adrienne the tax credit. They were going to give it to the millionaires.

Now, we understand that the Senate is going to change this. The Senate has come to its senses. The Senate now understands what they have done to Erin and her daughter, Adrienne, and the impact that they are having on her ability to hold their family together. But we are also told that the majority leader, the Republican majority leader, the gentleman from Texas (Mr. DELAY) has said he is not going to do that. He is not going to pass that tax cut to Erin and her daughter, Adrienne. He is not going to do it. Republicans in the Senate who sponsored it originally, who voted for it, who participated have said we wanted to do this. It is a matter of equity. It is a matter of fairness. It is a matter of justice to these families who are working hard, as the gentlewoman from California (Ms. LEE) stated, playing by the rules, doing what we asked them, that they should be able to share in this tax cut like other families with children. But the Republicans in the House say no.

They say no to 12 million children and families earning between \$10,000 and \$26,000 a year. However you measure it, it is not very much money to survive in American society today. These are people who work hard. They do not get paid terribly well, but they get up every day and they go to work and they do many of the jobs that many other Americans would prefer not to do. And that is why we created the tax credit. To help them. And somehow, somehow along the way to finalizing that tax bill, somehow the Republicans in the House became mean spirited. Somehow they lost their sense of humanity and somehow they lost their direction in terms of economic justice and decency for all families and all children in America.

It is a sad and tragic day when a party loses its direction and becomes that cynical about decent people like Erin and her daughter, Adrienne.

#### TAX CUT HELPS WORKING AMERICANS

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

Mr. TANCREDO. Mr. Speaker, it is an interesting use of words that are employed to describe this event, this process, this phenomenon we call a tax cut, and those who are helped and those who are hurt. And we sit here tonight and we listen to people describe the perils of those who do not receive a "tax cut."

Tax cut. Now, let us analyze those two words. A tax. Something people pay. A cut. A reduction in that amount. In the case that was just brought to us and the case that, in fact, has been characterized over and over and over again as the people who do not, who will not be getting this tax cut, who are purposefully left out of this tax cut because we are so hard-hearted on our side, we are so mean and hateful to people who make a little bit of money, very poor people, so that we decided, I know what. Let us make their life even more miserable. We will not give them their tax cut.

Mr. Speaker, it has nothing to do with this process of a tax cut. Because, of course, the people that we are talking about here, the people that are suggested are not participating in this, do not pay taxes; therefore, we cannot cut the taxes they pay. And they do not get a refund of those taxes because, in fact, they do not come to the government in the first place.

So now if you want to simply move money from one source to another, if you want to redistribute the wealth, which is, of course, part of our great tax scheme and something the Democrats have been so cozy with for so long, something they feel strongly about, something they can endorse wholeheartedly, moving money from people who pay taxes to those who do not, that is a different plan. That is okay. We do it all the time. It is called welfare. And that is, of course, an acceptable thing in this Nation. It is just not part of a tax cut plan.

The reality is that this is a problem we face with more than just this issue. The whole concept of what we are doing for working Americans, what we are doing with a tax cut proposal that is designed to increase the number of jobs out there. I certainly support this concept. I certainly supported the job stimulus package that was passed here in the House, and I hope that it works. It is designed to do just that. If we leave more money in the hands of the people out there to invest, to, in fact, create jobs, that is good, I am happy. Then people like the ones that we were talking about here earlier and that had been brought to our attention who are in the lower income levels of society, those people will benefit also and that is the whole purpose of a stimulus package. It is to increase the economic benefit to all Americans, to all working Americans. That is the whole idea.

Now, let us look at another aspect of this that I never ever see in terms of this being discussed, in terms of what really could help American jobholders or those people who are job seekers, the millions of Americans who are today unemployed or underemployed, the people who are making minimum wage, the people who are desperately looking to better their lives and are wondering about, in fact, what the government can do to help.

Well, I agree that one of the things we can do to help is, in fact, propose and, in fact, pass a tax cut like we have done. But there is something else that we can do and then I would encourage all of my friends on the other side of the aisle to help us do. And that is to do something about the massive number of people who are in this country illegally and working illegally, people who are here, low-wage, low-skilled workers who have come into the United States.

There are something like 13 million, maybe more than that, who are here today employed and they are actually illegally employed. They are employed by people who know that they are here illegally but it does not matter. They take their jobs, the jobs that could be going to other Americans, and, in fact, we allow that to occur. We encourage that.

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We have all kinds of loopholes in our immigration, not just in the borders that exist, not just in the fact that we have porous borders through which these people come, take the jobs that American citizens would take if they had the opportunity, and in fact, even those jobs, American citizens who are working, many of them are working for very low wages. As has been talked about tonight over and over again, that is true, but the reality is that those wages are kept low by the massive number of people who are coming into this country illegally, with low skills and, therefore, get paid low wages, and just the numbers here depress the wage base.

I would like to have people support our efforts to try and secure the borders and stop all the loopholes in our immigration law. That would help working Americans.

The SPEAKER pro tempore (Mr. BISHOP of Utah). Under a previous order of the House, the gentleman from California (Mr. DREIER) is recognized for 5 minutes.

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

#### FAMILIES DO MATTER

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Illinois (Ms. SCHAKOWSKY) is recognized for 5 minutes.

Ms. SCHAKOWSKY. Mr. Speaker, meet the Narvaez family. Maria Guadalupe Narvaez and her two daughters, Alma and Elia. Maria also has a son.

Ms. Narvaez works very hard to take care of her children. As a day care teacher at the Howard Area Community Center in Chicago, which is my District, she takes good care of other people's children, too. She cares for other people's children as if they were her own. In this picture, she is standing in front of a sign at Family Matters, a community organization in my District that helps hardworking families with a variety of services.

Sadly, the Narvaez family does not matter much to the Republican leadership. For those of us on this side of the aisle, though, her family does matter. So, too, do the families of the 12 million other children who were tossed aside by the Republican tax bill negotiators.

About 1 million of those 12 million children who were left out live with parents who are serving on active military duty, our veterans, or who have spouses serving in the Armed Forces, the very people that this House today earlier paid verbal tribute to, even as they were dumped from the tax cut bill. By the way, the tax credit we are talking about, this refundable tax credit was started in the Nixon and Ford administrations.

Those children would have benefited in 2003 from the child tax credit provisions that the Republicans stripped from their bill in order to provide even more giveaways to millionaires.

Denying Ms. Narvaez and her three children and our heroic families from their child tax credit is unfair. It is mean-spirited and it is bad for the economy. After all, Mrs. Narvaez is not likely to invest her money in Bermuda tax havens. If the Republicans had given her the child tax credit she deserves, she would be buying shoes and clothes and other necessities for her children from local businesses. The money would have gone straight into circulation, helping the economy and creating jobs.

The Narvaez family matters to me. If it were up to me, they would get the child tax credit that they need and deserve. Unfortunately, the decision was not up to me. Maria and Alma and Elia were not ignored by accident. They were deliberately and callously determined to be unimportant.

They were included. They had been in the tax bill that was in the United States Senate until it became clear that the tax cuts had gone too high. So instead of saying, okay, well, what can we do to bring that dollar figure down, maybe we ought to slightly reduce the tax break that we give to millionaires; oh, no, this is the family that they decided to go after and millions of others like them.

The Republican leader, the gentleman from Texas (Mr. DELAY), yesterday made it perfectly clear what his priorities and values were. He said very

succinctly, "There are a lot of other things that are more important." According to him, low income children do not deserve to be a priority because their families pay little or no income taxes, even if they work every day, even if they are good and productive members of their community, and even though they do pay taxes. They pay payroll taxes, sales taxes, property taxes.

Families matter to Democrats, including families living in the majority leader's District, that he and his party and his President have so shamefully, or should I say shamelessly, chosen to leave behind.

So what is more important to the majority Republican leader? How about providing tax breaks to special interests and to members of the Bush cabinet. Treasury Secretary John Snow was the CEO of CSX Corporation, a corporation that paid no Federal income taxes, zero, in 2001, 2000 and 1998. John Snow would get at least \$330,000 a year in dividend and capital gains tax cuts, more than Maria Guadalupe Narvaez would earn in 16 years at her current salary. That is how much his tax break is worth.

Most Americans think it is wrong to allow big companies to avoid taxes by stashing profits in offshore tax havens, but to the Republican leader, the gentleman from Texas (Mr. DELAY), it is more important to protect corporate tax evaders than to provide a little relief, a little help to Alma, Elia and Maria.

The Republicans took care of those who they cared about most and tossed aside those they do not care about at all. It is time for us to change the priorities of this country and give this deserving family the help that they need and want.

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

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

#### CHILD TAX CREDIT

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Texas (Ms. JACKSON-LEE) is recognized for 5 minutes.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I applaud American enterprise. I applaud those successful individuals who even in the backdrop of a horrible economy are making millions and millions of dollars and seeing the money roll in as they count the dollars one by one by one by one. I applaud it. America is a capitalistic society. We encourage people to pull themselves up by their boot straps, be creative, found businesses and roll on to success.

We have looked at a world of corporate success over the last year, the

WorldComs of the world, the Enrons of the world, and the list goes on and on and on. In spite of the great successes and failures that these great corporations have had, the tax bill that we have just passed has decided to reward them and their many other friends. Why? Because my good friends on the other side of the aisle say that they pay taxes and we do not want to reward those deadbeat, hardworking Americans who make between \$10,500 to \$26,625, working every day, leaving at 4 and 5 and 6 a.m. in the morning, arriving home on the local mode of transportation at 6, 7, 8 or 9 p.m., working every day, preparing dinner for their family minimally and rising again the next day, because they do not pay taxes, Mr. Speaker.

Let me correct the record. They do pay taxes. They pay payroll taxes, property taxes, sales taxes. They pay taxes.

I am a little offended, Mr. Speaker, when someone can suggest that we are trying to change the IRS system into a welfare system. The one thing that we have said in this country is that all of us deserve the dignity and respect that comes from being simply a human being. All of us may come upon hard times. In fact, we have been so generous over the years that we have been willing to bail out large corporations, wealthy in their own right, but we have said we need to bail out these corporations. Many of us have said that maybe that should be called corporate welfare, but we believe that because the engine of this Nation is business that we need to provide assistance so that these corporations can survive, but yet Republicans want to denigrate hardworking Americans making \$10,500 a year and deny them a child tax credit.

Even more so, they do not want to come to this floor of the House for a lousy \$3.5 billion and correct the travesty that they created just 2 weeks ago. And do my colleagues know that, Mr. Speaker, even the child tax credit that is in the bill, do my colleagues know the real secret? It expires in 2004. Why? Because they did not want us to know that they were actually imploding the budget, building the deficit and they did not want us to know that really this is a meager pittance that they are giving on the child tax credit because it really expires in 2004 because they wanted to give us the mirage of a \$350 billion tax cut that ultimately may be \$1.6 trillion, and the way to do that is to have these little expiration dates.

Not only are we playing games with hardworking Americans, denigrating them and suggesting that they are only welfare recipients and the only way that they should be able to get a child tax credit is we make the IRS system or the tax system a welfare system, but let me tell my colleagues again the secret, that this actually does not give Americans much of a break because in the Republican plan it expires in 2004.

Mr. Speaker, I am here to stand here tonight to applaud the hardworking