and allow Members to offer these bills and other amendments to the Prescription Drug and Medicare Modernization Act of 2003.

I will continue to work with my Democratic colleagues to promote legislation that will provide substantial medication savings for our seniors rather than the high profit margins for drug and insurance companies.

Mr. Speaker, I thank my colleagues who have joined with us tonight in speaking on this important issue.

ELIMINATION OF THE DEATH TAX

The SPEAKER pro tempore (Mr. GARRETT of New Jersey). Under the Speaker's announced policy of January 7, 2003, the gentleman from Colorado (Mr. MCINNIS) is recognized for half the time from now until midnight.

Mr. MCINNIS. Mr. Speaker, I wanted to take a little time this evening to discuss an issue which I think is very basic but fundamental to American families, to the dream of American families in this Nation being able to pass on through their hard work, one business or a farm or a home or some type of asset from one generation to the next generation.

Unfortunately, in this country we have put into our tax code one of the most unfair, unjustified taxes that any tax code could have, and that tax is called, for short, the death tax. It has got a fancy word which they say the estate tax, but in fact, what it is is it is a tax upon a person's death. It is not a tax that is invoked for any other reason but for the fact that a person has died, and the moment they have died, the government, the State Government and the Federal Government, of course led by the Federal Government, shows up at the grave site and tries to get into that person's estate and invoke this death tax.

There is a little history to the death tax. The death tax, as I said, from any scholarly point of view, from any economic point of view, from any business point of view, if we take a look at the death tax, there truly is no justification for it.

□ 2215

On top of the fact that there is not a justification for the tax, under any economic sense, any economic study, on top of that, the tax is also at least a double taxation. Because the death tax is not a tax on property that has been accumulated during one's lifetime upon which no tax has been paid. When this property is accumulated by an individual, tax is paid either at the time of the accumulation or at the time of the sale. So this tax is not an attempt to collect some tax that for some reason or another has evaded the tax man's notice. That is not what this tax is about. This is a tax that is a tax on property that has already been taxed, and, in some cases, more than once. In some cases, two or three times.

Now, look, everybody agrees that we should carry our fair share of the burden. Nobody disagrees with that. We know that to operate a government, to operate a military, to operate the needs of the government that we have to have some revenue. But we determined a long time ago that that taxation ought to have at its fundamental core the word fairness. It ought to be fair. And time after time we have said, including in recent action by this body of the Congress, we have said time after time after time that double taxation hardly fits within the definition of fairness. It is not fair to tax somebody twice on the same property. And that is exactly what the death tax does.

Now, I believe that the death tax is a pretty good issue that shows a fundamental difference between the Republican Party and the Democrats. In my opinion, all of the Democratic candidates that are running for the Presidential office here in a couple of years support the death tax. Every Democrat, to the best of my knowledge, the Democrats that in this House or in the other body in the U.S. Congress that have a net worth of more than $1 million and that voted against elimination of the death tax have already done trust planning. So they do not have to pay the death tax.

We have people, for example, not just Democrats here in the House or on the other side, but we have other people out there, whose party affiliation I do not know, for example, Warren Buffett, and people like Bill Gates's father, and these are very, very wealthy individuals, and these are individuals who stand up and say that we ought to keep the death tax in this country. What is ironic about this, and frankly, in fact, a little hypocritical almost, and if it were not so serious it would be amusing, but I can remember several months ago where at one of these parties, and I think it was Bill Gates, Sr. who was doing an interview about how as a very wealthy individual, from a very wealthy family, that they supported the death tax. But where was he doing the interview from? He was doing it in the offices of their foundation. And what is the purpose of that foundation? The purpose of that foundation is to avoid the death tax.

So there are some very wealthy people in this country who, along with the liberal side of the Democratic Party, say we support the death tax, we think it is fair to have a death tax; but the reality of that is that if they have any money of their own, these individuals have already created foundations or have done trust work so that they largely avoid paying any kind of death tax. So that is not the kind of source we want to look to for some type of scholarly view as to whether or not a death tax is justified.

I do not look to the ivory towers of our universities to come up with some conclusion as to whether or not we should have a death tax. Where I look is, I go out into my district. I go out across this country; and I talk to the people who have worked hard, who have wanted to accomplish the American Dream. And one of the American dreams, and I think pretty much all my colleagues at some point or another in their life have had this dream, and that is to become successful, to be successful to the extent that they are able to help the generation behind them, their kids, their children; to be able to give them a start; to be able to maybe help them enjoy part of the life that they have enjoyed.

And for the sake of disclosure, Mr. Speaker, let me just mention that in my family, on my wife's side of the family, they have a family ranch. They have been in the ranching business since the 1860s or the 1870s out in Colorado. This is a beautiful ranch. It is beautiful not just in its physical characteristics, but it is beautiful in that the family, generation after generation after generation, has loved the land and has been able to stay on the land.

Now, in the past hundred years or so, or 50 years, ever since the death tax has been in place, one would think we live in a socialistic type of society where there is some kind of punishment for dying; it seems we want to make sure the family behind you does not have that opportunity to be able to live on that ranch and work the land like this family, the Smith family of Meeker, has done for generation after generation.

I can find example after example, Mr. Speaker. So one might ask, how did the death tax come about in the first place? Well, the death tax was designed to be a punishment against the wealthy, those very wealthy icons around the turn of the 19th century, the Ford family, the Carnegie family, the Rockefeller family, people like that. In society at that point in time there was such a large division between the very, very wealthiest and the population as a whole that somehow the politicians were persuaded that there should be a punishment in this country.

Here we are, in our classrooms, teaching that this is the greatest country in the history of the world, in part because we encourage innovation, and innovation has as its basic incentive reward. An individual is rewarded for innovation, that in our country if you invent a cure for cancer, you can become wealthy; in our country if you make a better seat belt, or as the old saying used to be, if you make a better mousetrap, there is incentive out there. We do not live in a socialistic society where no matter what you contribute, your share of the pie is always equal. That is not what we believe in. That is why socialism will never equal capitalism. But the reality of this tax is that somehow way back then the politicians decided to punish the wealthy people of this country, those few wealthy families.

What they never imagined was that it would not just punish the wealthy. In fact, it would not really punish

those wealthy people at all, because most of those wealthy people throughout time, including today, including the Gates family, and I have respect for their accomplishments, although I disagree with them on the issue, but it does not really punish them because they are able to hire hundreds, or whatever numbers, of attorneys to get them out of it. Where it is punishing Americans is in the middle class of America.

You do not have to be wealthy to be hit by this thing. Prior to the Republican movement, led by our President, in which we at least begin to phase out the death tax through the year 2010, prior to that all a person really needed to own free and clear was, say a bulldozer, a dump truck, a pickup, and your office building for a little construction company. And guess what, your family was going to face the death tax upon your demise. This is a tax that is directed at the middle class of America, and it is a punishment tax so that the middle class of America, again because the wealthier class is able to plan around it, this is designed to take the middle class of America and make sure that instead of encouraging family businesses or family farms, instead of encouraging that to go from generation to generation, it serves as a punishment.

Now, let me just say that in the last 2 weeks this House once again said that we should take the elimination of the death tax, which is totally eliminated in 2010, but, unfortunately, comes back in full force in 2011, once again this House last week took action to permanently eliminate the death tax. And, frankly, I am stunned, not surprised, but I am stunned that we did have 44 Democrats, and I am not trying to get partisan on this issue, but let us call an ace an ace. The fact is this is one of the differences between the Democratic Party and the Republican Party, and that is the death tax; but I can say that 40 or 44 Democrats last week came across and voted with the Republicans to permanently eliminate the death tax. The rest of those Democrats did not come across. They support this tax. And it is a debilitating tax on the middle class of America.

Mr. Speaker, do you know what happens to some of these farms in my area that have to be sold for death taxes? They are not sold for ranches or farms. I live in the mountains of Colorado. That is my district. What happens when these farms or ranches are sold, they are turned into 35-acre ranchettes. They are turned into condominium projects. The open space that makes Colorado beautiful, that makes most of us in this room want to vacation in Colorado, gets turned into condominiums. Why? Not because of some greedy rancher that wants to make money. The Smith family could have made a lot of money a long time ago. But it is because our very own government forced this family to sell that ranch so that that ranch, the proceeds from the sale of that ranch could be used to pay the government.

Now, I have heard the argument, and I want to explore the argument a little, but I have heard the argument that, well, we need to spread the wealth. This is class warfare, and we saw it during the debate on the tax credit a couple of weeks ago; we saw it on the vote of the death tax. The Democratic philosophy, and let us lay it out here, the Democratic philosophy is more of a transfer system. If you get somebody that makes money over here and somebody does not quite make it over here, you ought to do some transfer to try to make them equal. But I can assure my colleagues that just works as a disincentive. We cannot have everybody be equal economically, or we would never have any incentive for someone to do better.

When we take a look at the arguments being used by the Democratic Party, by the liberal leadership over there, and I am talking about the minority leader, who is an ardent supporter of continuing this death tax, their argument is, well, gosh, what we do is we take from a wealthy family, and again let me remind everyone it is, in most cases, not a wealthy family, in fact this tax comes from middle-class families, so what they say, well, we get it from the people who have the money and we give it to people that are more in need of the money. Let me give an example of what happened to a family I know out in Colorado.

Mr. Speaker, I will not use the names of this family; but first of all, the father, the husband and wife started out with the wife as homemaker. He started out as a janitor in a construction company. Eventually, over 4 or 5 years, he became the bookkeeper of the construction company. Pretty soon, he was able to borrow enough money to buy the construction company. Pretty soon he had 5 or 10 people working for him. Then, 10, 20, 25 years later he was the largest investor in the local bank, he was the largest contributor to the local church, and he was the largest employer. Hundreds of people worked for him in the community. He was by far the largest contributor for everything from United Way to the Boy Scouts, to the Girl Scouts, to whatever. What happened, unfortunately, his wife got cancer and passed away. And then, unfortunately, my friend got terminal cancer as well.

Now, what happened is he sold the bank, the interest he had in the bank, and he got hit with capital gains taxation. Which again, fortunately, in the latest tax cut, we have reduced that to 15 percent. And I commend the President, the Speaker of the House, and I commend the majority leader in the Senate for leading the way on getting this capital gains reduced so that we can help bolster this economy.

□ 2230

But back to my story. In this town what happened was my friend sold the interest in the bank and got hit with capital gains. Shortly after selling the family interest in the bank, he was diagnosed with terminal cancer and died 3 months later. The estate tax when combined with the death tax on top of the capital gains tax, that family was taxed 71 cents on the dollar. That does not mean that the family was able to take 29 cents on the dollar, that is not what happened because they were not able to realize the true value of their assets because their assets were sold at a fire sale. They were forced to sell.

The family told me they thought they were able to keep a property that they had already paid taxes on in many cases more than once, on property that their father and mother had accumulated over a 65-year period of time, they were able to maybe keep that family for the next generation about 18 cents. How did they get the money, they had to sell the construction company. They had to stop contributing to the local charities, lay off employees, and sell transferable assets that were moved out of the community.

What happened to that money in this case? Did that money stay in that local community? It did not. It did not stay in that community. This is one of the bad things outside of the fact that the death tax is unfair. That money did not stay in that local community. That money was transferred to Washington, D.C. When it went to Washington, D.C., how many cents per dollar do you think ever went back to that tiny community in Colorado once it got back here to the bureaucracy? Probably nothing or some small fraction.

But what was the impact on that community when they took those properties and transferred it, simply because of the reason that the person, the two people that had earned it had died, that is the only reason this punitive tax was put in place, what happened, the church which he and his wife contributed 70 percent of their budget to, there were no more donations to the church. The employees lost their jobs. The construction company was forced to be sold. My understanding is that the construction company ownership, they then moved the construction company out of town. It hurt that community at different levels all throughout that community.

Mr. Speaker, it pokes a hole in the liberal argument. It is almost like a socialistic-type approach that we ought to tax these people that are wealthy or upper middle class that die, it is good for the community. It was not good for the community. It devastated that community. Let me remind my colleagues here, we are not talking about somebody who had not paid their taxes. They had paid taxes year after year after year. This was not untaxed property. The only reason that property was hit with the death tax was because of the fact that a death had occurred. That was the trigger event. That is what caused it.

Let me step back and tell Members, it is not just that community alone. I

brought letters over. In the United States Congress, we get letters every day. I grabbed a few of them about the death tax. I want to read some of them.

Dear Congressman, We have operated a family partnership since the middle 1930s. My parents died 5 years apart in the 1980s, and the estate tax on each of their one-fifth interest was three to four times more than the total cost of the ranch which was purchased in 1946.

Mr. Speaker, this family bought a ranch in 1946 and the death tax when the husband and wife died was four to five times the original purchase price of the ranch. Tell me how one Democrat could vote to continue this tax. As I said, 40 some of the Democrats voted to get rid of this tax, and I commend those 40. But for my other colleagues, and I say this respectfully, but for my other colleagues on the Democratic side who refuse to join the Republicans and the 40 conservative Democrats, how can you look at this family, how can you go to this family and justify this kind of tax on that property, on that family farm out there in middle America?

Let me go on. Here is another letter. I am a student at the University. I grew up in a family that has lived and thrived in agriculture for many years. My parents and grandparents are involved in a typical family farm, a farm that has been in the family for more than 125 years. Grandpa is 76, and in the last years of his life. My parents have been discussing this situation for the last several months. My parents worry about the death tax and about how they are going to be able to keep the farm running once grandpa passes away. The eventual loss of my grandpa will trigger this death tax on the family's farm. My parents hope that they will be able to pay the tax without having to sell part of the farm that my family has worked so hard over all these years just to keep the ranch together, just to make it so it can operate at a profit. The outcome does not good look good, however.

Mr. Speaker, farmers and ranchers are having enough trouble, and we are not just talking about farmers and ranchers, we are talking about small businesses, we are talking about the American dream. We are talking about a lot of families in America. Finally, through our leadership here, we were able to at least for a period of time begin to phase this tax out and eliminate it in 1 year. But unfortunately, because we could not get the votes on the other side, this tax comes back in full force.

Going back to the letter: Farmers and ranchers are having enough trouble keeping family operations running the way it is. My family has worked very hard to keep the family farm running this long. We feel like we are being penalized because one of our family members has died.

Here is another letter. This letter is not a plea for help, Mr. Congressman. Although I am not a victim of this tax, I appreciate the effort against it. I firmly believe that Congress and the government at large needs to recognize that America's future is and will always be firmly rooted in the success of small business. Many of these businesses are family owned, and they need the next generation to continue them into the future. I spent a few years working for a small, family-owned business. Not just myself, but several workers depended on the income that they derived from working for this small business. I fear for these workers when the tax man comes knocking. This tax has claws that rip at many people, and then the immediate family of the deceased has to worry about whether or not they can even continue the business, about the punishment that is being dealt to them by the government. It has a huge impact on the employees of the family business. I hope that people recognize this and will have an opportunity to eliminate it.

Here is another letter. As you know, farming and ranching is no slam dunk. If our farm is ultimately faced with the death tax burden, there is absolutely no way we could ever afford and justify holding onto this farm. This in turn will prevent us from: 1, keeping the farm for future generations; 2, keep it from becoming just one more development out in the middle of the country; 3, keep us from making it available to the deer and elk; 4, keeping it unavailable for other uses, for multiple use. You need to know, Congressman, we are only able to meet the daily operating cost of our farm under the present economic conditions of agriculture. Unless there is positive action taken by Congress on the death tax, we will start making the necessary plans to arrange our affairs so the family is the ultimate winner of the lifelong struggles of both my parents, Roberta and myself. There is no way we will allow the IRS and the government in Washington, D.C. to take it all away from us. They do not deserve it. But what does that mean, it means of course that we must begin the destruction and the development of one of the largest, most beautiful open spaces still left out in this part of the country. We do not want to do that, but we do not have any choice because of this death tax.

Here is another letter. Our 106-year-old mother passed away. Because we knew she was fearful of being placed in a nursing home, and we never considered it an option, my husband and I took care of her in our own home 2 days a week. She was alert, and we believe she would be living today if she had not injured herself. We are now faced with the unpleasant and unexpected task of selling our family home which was acquired by our parents in 1929 and where they raised six children. Prior to World War II, my parents had a greenhouse business on five acres of farm property. After World War II, the family returned from the relocation center where those of Japanese ancestry were incarcerated and signs that said ''No Japs Wanted.'' My father died of a heart attack in 1953. My mother lost the business located on two acres, four greenhouses, the heating plant, the packing shed, which, by the way, had two bedrooms above which many of the children slept, to the State. The State took two acres of property for an on-ramp to the freeway, but my mother was able to keep our family home which she and my father built. Now I must say that because of the death tax, it will now be necessary to sell this property, this home, this family home, just to pay the taxes that are levied upon the family as a result and only as a result of the death of this family member.

Here is another letter. My family has ranched in northern Colorado for 125 years. My sons are the sixth generation to work this land. We want to continue, but the tax of the government is forcing almost all ranchers and many farmers out of business. The problem is called the death tax.

And again I want to say to my Democratic colleagues, how can you go and look at these families and justify the continuation of a death tax? How can you dare vote against the elimination of this tax? I just do not understand it. Are we so surrounded here in Washington, D.C. that some of my colleagues cannot see what is happening to the American family, the middle income family, the small business out there because of a tax on property that has already been taxed?

Do you not understand what a death tax does to these people? This should be a country that encourages generation after generation to continue the family foundation of running the business, whether it be a music store, whether it be a farm or a ranch. But believe it or not, some of my colleagues here continue to support taxing people upon the death of a member of their family, only triggered by the event of that death on property that has been taxed again and again.

People say you get awful excited when you talk about this issue, but I have seen what the devastation is to my constituents as a result of action taken out of this House many, many years ago. And even though it was initiated many years ago, it has continued because some Members do not have enough guts to stand up and vote it down.

We do not live in a world of socialism. We do not live in a world where class warfare ought to be instituted. We do not live in a world where we say to a family operation, you have been able to keep this land and now because the mother or father has died, we are going to redistribute the land. That is fundamentally unfair. Nobody is saying that someone should not carry their fair share. These people have carried their fair share, and I challenge any of my colleagues on the Democratic side that voted to continue the death tax, I

challenge them to come out to Colorado, come out to a mountain family. And by the way, they will not let you go out of their house without you eating dinner, despite how you vote on this issue, but you look that family in the eye and tell them why you support putting a tax on their family when one of the members of their family dies on property that they have already paid the taxes upon.

□ 2245

It is not right. There is no way that you can justify the death tax. There is no way that the Gates family can justify supporting the death tax, other than the fact that they have a foundation that gets them around it. It is the same thing with some of these other very wealthy families that have come out in support of this death tax. Why? Because they have hired the lawyers. As I said, the Gates interview was being done out of the family foundation office. That foundation was built for the sole purpose of avoiding the death tax.

I worry about middle America. Get out to the heartland of America and tell me, especially my Democratic colleagues, I do not know what it takes to get them to realize how punishing this tax is. Go out to the heartland and talk to these people and see what you are doing to the families by simply casting a ''yes'' vote on this House floor to continue to tax people.

Let me show you. Here is what is going on. This is what the heartland of America looks like, just like that. It is family. Families have got to have something to eat. They have got to have a way to subsist. That is the way it is in my part of the country. Again, I live in the high mountains. We have a lot of agriculture out there. We do not have a lot of corporate agriculture. We may have families that incorporate for tax purposes but we do not have the Monsanto Copper Corporation. These are families that run these farms and ranches. The people that supply the wagons and supply the tractors, those are family-run small businesses. This death tax will destroy them. It threatens the American way of life. That is exactly what this death tax does. I cannot think of a better demonstration of what happens, and I want to show this picture to you. This is exactly what you are driving. I know that the more liberal side of the Democratic Party that supports the death tax, many of you also pat yourselves on the back, although I am not sure you are fully deserving of it, you still pat yourself on the back for being strong on the environment. We all need to be strong on the environment, but you take particular pride, the minority leader and some of the more liberal Members, the people of you that have voted to keep this death tax in place, you take particular pride in your record on protecting the environment. Let me show you what happens to the environment when you force these family farms to sell, when you force them out of business, because of this death tax that is what it looks like over here on the bottom. That is what it looks like before the death tax.

What is behind those cattle? Those are condominiums. This used to be open space. Look between the cattle and the trees on the mountain. What is between them? It is condominiums. That is exactly what your ''yes'' vote to continue to have a death tax, that is exactly what your vote has done. This land right here has to be sold to pay the death tax on this property, although all of the property had already paid its taxes year after year after year. Again, we are not talking about someone or some family that has not paid their taxes. We are talking about a family who has paid their taxes but the bureaucracy has not had enough of it. Frankly, and again I am not trying to be partisan, but let us call an apple an apple. The reality of it is the liberal wing back here, the left side, continually says, look, they have too much, this farm family that owns this land, they have too much. Let us approach it from a holistic point of view. Let us take it from them and give it to them. That is exactly what the death tax is envisioned to do, and it is wrong and you are hurting America. You are not only hurting the future of American families that want to continue small business or small farms or small ranches from one generation to the next, you are hurting the environment of America because just as this poster demonstrates, and look at it again, what used to be open space, what used to be open pasture, what used to be an unfettered view to the mountain is now a destroyed view because you have got condominiums right there being built to pay the death tax on that piece of property. Tell me where the equity in that is.

Let me read this:

My family has been on the ranch for 125 years. My sons are the sixth generation to work on this land. We want to continue, but the death tax is forcing almost all ranchers and farmers out of business. The demand for our land is very high and 35-acre ranchettes are selling in this area for a very high price. We want to keep our land as open space. We want to keep it as a ranch. But the government through its policy of death taxes is making it impossible for us because of what we will have to pay once a death event occurs. Ranchers are barely scraping by these days, anyway. If we were willing to develop home sites, we could stop worrying about the death tax but we want to save the ranch. And because we want to save the ranch and as a direct result of the death tax, we are in trouble. The family has been able to scrape up the estate taxes as each generation up to now dies, but I am telling you the time is out. I think we are done for. Our only other option is to give the ranch to a nonprofit organization. And they all want it but none of them will guarantee that they won't develop at least a part of it.

My dad is 90. We don't have much time to decide what to do. We are only one of two or three ranchers left around here. Most of the ranches have been subdivided. One of the last to go was a family that had been there as long as ours. When the old folks died, the kids borrowed money to pay taxes. Soon they had to start selling cattle to pay the interest. When they ran out of cattle, their ranch was foreclosed and is now being developed. That family which used to be a strong family, that had a gorgeous ranch, that survived generations and generations, that family now lives in a trailer near town and the father works as a highway flag man.

You can trace it all back to the votes that started on this House floor. You can trace it back to the most unjustified tax in our tax system. I do not care how you say it. I do not care how pretty my Democratic colleagues want to paint the picture. The fact is they need to come around and they need to join the Republicans and we need to eliminate the death tax on a permanent basis. You cannot justify it. In this upcoming presidential election, I think a litmus test that ought to be asked of every Democrat presidential candidate is, will you support total elimination of the death tax on America? My guess is that they will not look you in the eye, but my guess is none of them will do that. When you hear people and I say this to my colleagues, when you hear people out there talking in a very courageous tone about, look, I've made a lot of money and I think we should keep the death tax, take a look at what they have done, like the Gates, for example. They have put it into a foundation. Why? For the sole purpose to avoid the death taxes. That is why those foundations are created. I have a lot of respect for the Gates family. I am in awe of what they have done to make that. It has been an American dream. But the reality of it is they should not be considered an authority to speak on the death tax when in fact they have created a foundation in which to shelter that money. The better people to go and get an opinion from is, what I say, go out into the heartland of America. Go to Kansas. Go up into the Rockies and stop at some ranch house. Go in there and talk with those people. First of all, you are going to find that they are going to invite you in, they are going to feed you something. Ask them what the death tax will do to their family. Ask them how. Or better yet, to my liberal colleagues, you tell them how you can justify putting a death tax on a family. The fact is you cannot justify it. The fact is this tax is not justifiable from any economic argument. It certainly is not justifiable from a moral point of view. The only way that you could possibly justify a death tax is if you were a socialist and you believed in the concept that whatever is somebody's property ought to be everybody's property,

that it ought to all go for the common good, that everything ought to be thrown into one pot and everybody shares equally. If you believe in the socialistic type of government, then you can justify a death tax. But if you believe in the democratic, capitalistic process which has made this country, by the way, the greatest country in the history of the world, there is no way under any circumstances that you could justify this tax.

As I said earlier, last week we voted, it is over on the other side now, we voted for permanent elimination of that tax, of that death tax. Unfortunately, most of the Democrats once again have chosen to support and to continue the death tax.

It is time for the American public, Mr. Speaker, to understand why there is a difference between Republicans and Democrats. There is one issue I feel very deeply about in my heart that separates our two parties. Granted, about 40 of the more conservative Democrats did vote to eliminate the death tax and for that they deserve credit. But when I am out there, I do not feel like I am getting in a partisan argument, I do not feel like I am taking any cheap spots when I point out that the death tax is primarily supported by the Democrats and the elimination of the death tax is driven by the Republicans. When you go out to the heartland of America, when you go out there into that countryside some time, see if you have got enough guts to look that farm family in the face and say to them, it is because of you that the next generation in that family will in all likelihood not be able to continue the farming or ranching operation.

I urge my colleagues and I urge especially my Democratic colleagues, it is time for you to surrender this issue, because it is the right thing to do. It is time for you Democrats to step up to the plate and support the American farmer and the American rancher and the American small business. The best way that you can do that is to vote to eliminate the death tax. Give these families, give these farms, give these small businesses, give these ranches an opportunity to go to the next generation. We all benefit. Our communities benefit. Our environment benefits. Push the socialistic temptation aside and adopt, rather, what I call the fairness doctrine. It is very simple, just be fair. If you could just be fair in your assessment of this horrible tax, you too next time will join the Republicans and vote against the continuation of the death tax.

IRAQ AND WEAPONS OF MASS DESTRUCTION

The SPEAKER pro tempore (Mr. GARRETT of New Jersey). Under the Speaker's announced policy of January 7, 2003, the gentleman from Pennsylvania (Mr. HOEFFEL) is recognized for 60 minutes.

Mr. HOEFFEL. Mr. Speaker, I appreciate the opportunity to address the House with a number of my colleagues who will be joining me later, notably the gentleman from Massachusetts (Mr. DELAHUNT) and the gentleman from Hawaii (Mr. ABERCROMBIE), to talk about Iraq.

Mr. Speaker, we have had a great military victory in Iraq. Our young men and women performed with great courage and great effectiveness. We are all very proud of our military and the fact that the threat of the Saddam Hussein regime is no longer present to threaten regional and world peace. But we have two questions that we believe need to be addressed: First, is our military mission complete in Iraq? Secondly, having won the military victory, are we winning the peace?

Regarding the military mission, I would suggest to the House that our mission is not complete without a full accounting of the weapons of mass destruction. There is no question that the primary purpose for invading Iraq put forward by the administration last year and accepted by a majority of the Members of Congress, myself included, was for the purpose of disarming Saddam Hussein of weapons of mass destruction. There is no question that Hussein had such weapons in the past. The international United Nations inspectors were finding them in the mid and late 1990s. Hussein used weapons of mass destruction, notably chemical weapons, against his own citizens with devastating and brutal effects. No one has dreamt up or made up the motion that Hussein had in the past weapons of mass destruction. There is no doubt that he did. But we cannot find them now. We do not know where they are. Perhaps they are buried in the desert and we will find them next week. I hope that is the case. Perhaps he gave them to some other group or some other country. Perhaps he destroyed them. We do not know what happened, but many of us in the House believe that we must have a full accounting of what happened to the weapons of mass destruction before our military mission is complete, for two basic reasons. First off, we need to know where they are. If they are not in Iraq and have been given or taken someplace else, we need to secure them, to dismantle them. We need to know who has the custody of them.

□ 2300

If they are in Iraq, we have to find them. We have to make sure that the coalition forces gain custody of those weapons of mass destruction and not another group that might use them for evil purposes. If these weapons have been destroyed, all for the better; but we need to know why our intelligence did not know that fact. We frankly need to know what happened to them so that we could be sure that the world has been rid of that particular group of weapons of mass destruction and that, if they do exist, they are in safe custody.

The second reason that we need a full accounting of the weapons of mass destruction is to determine what has happened regarding our intelligence and the political use of that intelligence by the Bush administration in the arguments to support war in Iraq. There is no question that the Bush administration and the leading senior advisors to the President stated with complete certainty in the fall of 2002 that Saddam Hussein had weapons of mass destruction, was developing more weapons of mass destruction, and posed an imminent threat to the region and, in fact, to the world. In private briefings and in public statements, the President of the United States and his senior advisors assured Members of Congress and the American people that the weapons of mass destruction existed, that they were being developed in even greater numbers, and that they posed an imminent threat. And many of us, myself included, based our vote in favor of military action against Iraq for the primary purpose of disarming Saddam Hussein of weapons of mass destruction. Now we cannot find them.

More troubling, now stories are appearing in the press and intelligence analysts are stepping forward, only on the record if they have retired, off the record if they still are at work for the United States, saying, in fact, they were not giving such certain advice to the White House in the fall of 2002, that they were saying we cannot be sure what kinds of weapons of mass destruction Saddam Hussein had in the fall of 2002.

On September 26, 2002, the President made a speech in the Rose Garden stating with great certainty that Saddam Hussein had chemical and biological weapons of mass destruction and was developing additional chemical and biological weapons of mass destruction, and yet at the same time it now has become public. The Defense Intelligence Agency in September, 2002, was circulating a report through the White House in the highest levels of the administration saying ''there was no credible evidence that Saddam Hussein currently had weapons of mass destruction or was developing more weapons of mass destruction.'' There was some evidence, but no credible evidence that that was a certainty. And that lack of certainty did not make its way into the public and private arguments made by the administration. So many of us feel that the Bush administration has a growing credibility gap regarding the weapons of mass destruction.

Why does this matter? It matters greatly for the President's new doctrine of preemption, of the preemptive use of military power to stop an enemy. I do believe in an age of terror when we are dealing with adversaries that do not always come from another country who do not always have a capital city to defend or a homeland to defend when we are dealing with terrorists who are not only faceless but stateless that it may be necessary to take preemptive military action if we are faced with an imminent threat to