

enter the United States without permission. What part of illegal do the anarchists that want lawless borders fail to understand?

And that's just the way it is.

#### SLOGANS DO NOT REPLACE SOLUTIONS

(Mr. EMANUEL asked and was given permission to address the House for 1 minute.)

Mr. EMANUEL. Mr. Speaker, if there is one thing we have learned from the Republican Congress in the last 6 years, it is that slogans do not replace solutions.

On immigration, House Republicans talk a lot, but there is no action after 6 years. They thunder about immigrant families; but when it comes to forcing big business to comply with our immigration laws, they have raised the white flag. Under the Republican leadership from 1999 to 2003, work-site enforcement of immigration laws were cut back 95 percent. In 1999, the Federal Government prosecuted 182 employers for hiring illegal aliens. In 2003, that dwindled down to just four.

The Republican leaders have also raised the white flag on border security, voting against implementing the 9/11 Commission recommendations. With all their hot rhetoric about terrorism, you would think they would at least provide support for homeland security programs. But they have waved the white flag here, too, cutting \$48 million from Customs and Border Security Protection. They want to run a single-issue campaign on immigration on which they haven't done a single thing. The Republican Congress has a 6-year record of failure. Hot rhetoric has not masked failed results.

Mr. Speaker, one thing is clear: when it comes to addressing real immigration challenges facing our Nation, the Republican Congress is all hat and no cattle. It is time for a new direction. It is time for results.

□ 1015

#### AMENDMENT PROCESS FOR H.R. 4973, FLOOD INSURANCE REFORM AND MODERNIZATION ACT OF 2006

Mr. HASTINGS of Washington. Mr. Speaker, the Committee on Rules may meet the week of June 26 to grant a rule which would limit the amendment process for floor consideration of H.R. 4973, the Flood Insurance Reform and Modernization Act of 2006.

Any Member wishing to offer an amendment should submit 55 copies of the amendment and one copy of a brief explanation of the amendment to the Rules Committee in room H-312 of the Capitol by 12 noon on Monday, June 26, 2006. Members should draft their amendments to the text of the bill as reported by the Committee on Financial Services.

Members should use the Office of Legislative Counsel to ensure that

their amendments are drafted in the most appropriate format and should check with the Office of the Parliamentarian to be certain their amendments comply with the rules of the House.

#### PROVIDING FOR CONSIDERATION OF H.R. 5638, PERMANENT ESTATE TAX RELIEF ACT OF 2006

Mr. HASTINGS of Washington. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 885 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 885

*Resolved*, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 5638) to amend the Internal Revenue Code of 1986 to increase the unified credit against the estate tax to an exclusion equivalent of \$5,000,000 and to repeal the sunset provision for the estate and generation-skipping taxes, and for other purposes. The bill shall be considered as read. The amendment printed in the report of the Committee on Rules accompanying this resolution shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. BOOZMAN). The gentleman from Washington (Mr. HASTINGS) is recognized for 1 hour.

Mr. HASTINGS of Washington. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Ms. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. HASTINGS of Washington asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Washington. Mr. Speaker, House Resolution 885 is a closed rule providing 1 hour of general debate in the House on H.R. 5638, the Permanent Estate Tax Relief Act, to be equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The rule waives all points of order against consideration of the bill and provides that the amendment printed in the Rules Committee report accompanying this resolution shall be considered as adopted.

Finally, Mr. Speaker, the rule provides one motion to recommit, with or without instructions.

Mr. Speaker, in 2001, Congress acted in a bipartisan fashion to gradually phase out the death tax and eliminate it by 2010. However, if Congress does not act to extend this relief, in 2011 small business owners and family farmers will once again be assessed the full

death tax up to the maximum 2001 rate of 55 percent.

The death tax is a form of double taxation, and frankly, Mr. Speaker, it is simply unfair.

The last thing families in central Washington and across the Nation should have to worry about when a loved one dies is losing a family farm or business in order to pay the Internal Revenue Service. But sadly, that is the situation many hard-working families could face if a permanent and workable solution is not agreed to.

H.R. 5638, the Permanent Estate Tax Relief Act, would provide estate and gift tax relief to America's small business owners and family farmers. Specifically, the bill would increase the exemption from \$1 million to \$5 million per person, indexed for inflation, and it would lower the amount of taxation on estates.

The bill would also provide tax relief for gifts given during a person's life. Currently, gifts given when a person is alive are taxed more than gifts given through a will or death. By reunifying estate, gift and generation-skipping transfer taxes, we give individuals greater flexibility to give gifts during their life rather than at death.

I am also pleased that this legislation creates a new 60 percent deduction for qualified timber capital gains through 2008. In my State of Washington, there are 8.5 million acres of privately owned forests, and the forest parks industry is the State's second largest manufacturing sector.

However, the current Tax Code puts our timber industry at a distinct disadvantage against international competition by subjecting corporate timber and forest product industries to a significantly higher income tax than their overseas competitors. Included in the underlying bill is a provision that lowers the timber tax and supports an industry that provides good jobs in many rural communities, while strengthening its international competitiveness.

Mr. Speaker, last year I, along with 271 other Members of the House, supported a measure that would permanently and fully eliminate the death tax. While permanent elimination of this tax is what I will continue to work with my colleagues on both sides to accomplish, this relief measure is a step in the right direction.

The Rules Committee reported House Resolution 885 by a voice vote last night. Accordingly, I urge my colleagues to support both the rule and the underlying bill.

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

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

(Ms. SLAUGHTER asked and was given permission to revise and extend her remarks.)

Ms. SLAUGHTER. Mr. Speaker, I appreciate my Republican colleagues for providing the American people with