

erected as a monument to those fallen heroes in Grand Haven's Escanaba Park, where it still remains today.

Mr. Speaker, it is with great pleasure that I congratulate Grand Haven, which from Saturday and henceforth will be known officially as Coast Guard City, U.S.A.

**A TRIBUTE TO MARY CRITCHLOW KASTEN, "GRANDMOTHER" OF THE MISSOURI HOUSE OF REPRESENTATIVES**

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Missouri (Mrs. EMERSON) is recognized for 5 minutes.

Mrs. EMERSON. Mr. Speaker, I rise today to express my admiration and respect for one of the most caring and effective public servants I have ever had the privilege to know, Representative Mary Kasten is lovingly known as the "grandmother" of the Missouri House of Representatives, and she has served the folks of Cape Girardeau for the last 16 years. She has decided to step down from this calling in January 2001 after serving the "people's body" in Missouri for 18 years.

If Mary's only contribution to her fellow man was this representation, she would be deserving of this special tribute. However, Mary Kasten, the farm girl from Matthews and New Madrid County, is and has been much more. In fact, Mary's service in the legislature is only a small snapshot of a life that is truly a panorama of helping others. As a mother to her children, Mark, Mike and Meg, a wife to Mel Kasten, her husband of 50 years, and a teacher reaching out to kids and parents alike, Mary always sought to help brighten the lives of others.

In every endeavor Mary honored her personal commitment to God, family, country and her fellow man. Miss Mary, as we know her, honored her Lord by serving as a Sunday school teacher and choir member in the St. Andrews Lutheran Church. As a mom, she was and is the best example I have known of a mom who cares. She volunteered at every level to help her children and be involved in their lives. Later, she served on the Cape Girardeau school board and held various offices for 20 years. She also continued her service to education by serving on the board of regents at Southeast Missouri State University her alma mater. As a wife, Mary and Mel have been inseparable, and except for her times in Jefferson City, Mary and Mel go everywhere together. Their marriage is an inspiration to all of us.

For almost everyone who knows Mary, the first thought that comes to mind is her selflessness and her sensitivity and caring for her fellow man. It is that caring that truly makes Mary worthy of tribute. She is indeed the human manifestation of the golden

rule of doing unto others as you would have them do unto you.

But in Mary's case it is no quid pro quo but a genuine love of all humankind. I personally have seen this caring when Mary and Mel took care of mine and Bill's daughter Tori when Katharine was being born. Bill was on the campaign trail 3 or 4 hours from home and Mary and Mel became Tori's surrogate parents, and even put her to bed with them. At every turn, the Kasten's have been a part of the Emerson family, from the birth of Katharine and even in Bill Emerson's death, Mary and Mel opened their home to our entire family and became the nurturing core for the grieving family and our friends.

In fact, it is probably this empathy with others that inspired Mary to her greatest public service, and that was the beginning of the Cape Girardeau Community Caring Council. Mary's brainchild of making programs really work for people began in southern Missouri and is now being replicated in the rest of the State and nationwide. In fact, Mary Kasten and caring are indeed words that are synonymous with me and the hundreds who have known and worked with Miss Mary.

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It is indeed an honor to offer this tribute on the floor of the House of Representatives, because I can think of no one more deserving than Mary Kasten to be recognized in the people's House. If Bill Emerson were alive today, I know he would gladly give Mary this very same tribute to her service to the people. The girl from New Madrid County who served and broke new ground in politics and public service deserves, in my opinion, the same tribute made to bill.

Mary Kasten is truly deserving of the favorite Teddy Roosevelt quote "In the Arena," and I quote:

It is not the critic who counts, not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, and comes short again and again, because there is not effort without error and shortcoming; but who does actually strive to do the deeds; who knows the great enthusiasms, the great devotions; who spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly so that his place shall never be with those cold and timid souls who know neither victory nor defeat.

Mary Kasten, our world is a better place because you have served all of us in the arenas of our lives, and for that we truly thank you.

**THE TAX BILL**

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

Mr. SHERMAN. Mr. Speaker, there has been a lot of partisan talk about the tax bill, and I can understand it. A bill of \$800 billion, exploding to \$3 trillion in the second 10 years, does indeed put our economy at risk. A bill that says lock up the Social Security money for Social Security but then take every bit of the regular general surplus, or virtually all of it, and pay that out as

tax cuts. Regardless of whether that surplus actually arises, pay it out, lock it into the law. That could be regarded as fiscally irresponsible by many of us on the Democratic side of the aisle.

□ 2320

And of course, there are many partisans who would recognize that if we do not use the opportunity to pay off the debt now while the baby-boomers are in their peak earning years, that when the baby-boomers retire, there will not be any capacity to use general fund revenues to help make Social Security last through its most challenging demographic era and that as a result we will hear the cries at the first economic hiccup for cuts in Social Security or increases to FICA taxes.

Yes, indeed, with all that fiscal irresponsibility and all that risk to the Social Security system, some Democrats decry the bill in the most partisan terms. But do my colleagues know, we should not just decry the bill. Because as a tax lawyer, I was just amazed by it as I read each provision.

How is it that they could write a tax bill giving 45 percent of the benefit to only one percent of the people in the country? We should not decry the bill. We should be impressed by its draftsmanship.

Let us talk about some of the amazing provisions of this bill. This is a bill that turns to 50 million Americans at the base of our economic pyramid and says they get a tax cut of 8 cents per day per family. Split it up at the breakfast table, all 8 cents a day. Of course, a tax cut of over \$54,000 a year to each family in the top one percent.

So how are they able to achieve such a dramatic result? One example, they take and give to American companies that shift jobs overseas 60 times the benefits that they provide to 50 million Americans. They do this by changing the interest allocation rules so that those companies that make equity investments abroad, that is to say build factories in other countries and while perhaps closing them down in the United States, benefit. They get huge tax breaks.

Whereas, it is 8 cents a day for the working poor and for the lower middle class in the United States.

But when we get to the details, there are some other provisions that are almost as striking. For example, there is a list of special deals for the oil companies, such as allowing a 5-year carry-back of NOLs while the rest of the business world only gets a 3-year carry-back, suspending the 65 percent taxable income limitation on the use of percentage depletion, allowing geological and geophysical cost to be deducted current, while good accounting practice calls for those costs to be capitalized; allowing delay rentals to be deducted currently, when the proper accounting for them is to be capitalized;

and modifying the refining threshold in section 613(d)(4) so that integrated oil companies can get the benefits previously reserved for independent oil companies and wildcatters.

And here is a special deal for oil where they get twice the benefit of all of the benefits that we give to 50 million Americans goes to just a few American oil companies and that they get a tax credit for the money they pay to Saudi Arabia and Kuwait for taking the oil out of those desert sands. They get reimbursed for what they spend for the oil that they then sell to us.

Mr. Speaker, as 20 years as a CPA and 2 years as a tax judge, I know tax fraud when I see it; and this Republican tax bill indeed is tax fraud. It is a giant shift of wealth to the wealthiest one percent of Americans. We should reject it.

#### SCHOOL CONSTRUCTION IN AMERICA

The SPEAKER pro tempore (Mr. SWEENEY). Under the Speaker's announced policy of January 6, 1999, the gentleman from North Carolina (Mr. ETHERIDGE) is recognized for half the time until midnight as the designee of the minority leader.

Mr. ETHERIDGE. Mr. Speaker, I want to thank my Democratic colleagues for joining me this evening as we take some time in this very late hour to talk about a very important issue, school construction and the companies that we are sending our children back to across this country.

Because across America this week and next week and in the next several weeks to come, depending on where one might live, summer vacations are coming to a close, parents are shopping back-to-school sales, and teachers and students are gearing up for the coming year.

In my home county and State, a lot of the schools have already opened and they are going to school. Unfortunately, in many of those schools, it is very hot, they are not air-conditioned the way they should be. But children are in school.

In some communities, we find that children are not going to school in schools. They are in trailers. They are in closets. They are in basements. They are in hallways. And they are in any place that we can get children into because the crowding is so bad.

Unfortunately, this Congress has failed to act to provide our local communities with any assistance with quality facilities for our children.

I could not help but think earlier today we have passed foreign aid bills, we have passed emergency aid bills that we send overseas for foreign children to have decent places to go to school in in some communities; and yet, for our own children here in America, Members of the majority say it is

not Congress's responsibility to get involved.

It seems like I remember reading in my history books that that was not the responsibility of Congress when we needed water, sewer, rural electric power, and a whole host of long lists. And ultimately we got involved and provided electricity for rural America, the one thing that changed it. And the list goes on.

Mr. Speaker, our schools are bursting at the seams. The communities throughout my district and throughout this country, the flood of student enrollments are swamping our ability and the ability of local communities and local taxpayers to meet the needs.

It is time for this Congress to stop arguing and start acting. I have written legislation, H.R. 996, that will provide \$7.2 billion in school construction bonds. On the Democratic side today we lined up to sign a discharge petition to bring the school construction bills to the floor so that we could take action and help children.

I will talk more about that in a minute, but at this point let me yield to one of my colleagues from California, who is a real leader in this Congress on educational issues. Before she came to Congress, she was a school nurse. She knows about the issues teachers face every day, the issues children face.

Mr. Speaker, I yield to the gentlewoman from California (Mrs. CAPPS) for comments on this issue as it relates to California and her district.

Mrs. CAPPS. Mr. Speaker, I am honored to have my colleague yield time to me, particularly with his strong background in education. Being a former State superintendent, it is a pleasure to work with a professional in support of our Nation's schools.

I believe so strongly that we must come together in the House of Representatives in a bipartisan way to support legislation that will truly improve the quality of education for our children, improve the schools in our local communities and across this country. The future of our children depend on this.

I am so aware that we are the beneficiaries of a generation that instituted the GI Bill of Rights. Many of our parents and our community members and our relatives got the benefit of a country that came together around public schools like nothing before its time. Many of us attended wonderful school buildings.

Unfortunately, these same school buildings have not been improved much since that time, and that is what we are here to discuss this evening.

□ 2330

Mr. Speaker, I will discuss our school system as I experienced it firsthand on the central coast of California where, as my colleague has mentioned, I was