

minute and to revise and extend his remarks.)

Mr. SHIMKUS. Mr. Speaker, what a surprise. Republican proposals to cut taxes have already been met with speech after speech by my liberal democratic friends denouncing them as tax cuts for the rich.

Well, we will celebrate this April 15th a \$400 child tax cut for families, a tax cut for all families and one that the President approved.

Has anyone else noticed that no matter what tax cuts Republicans propose, it will automatically, 100 percent guaranteed, be called tax cuts for the wealthy by the party that not only does everything in its power to discourage wealth creation but apparently feels intense hatred for anyone who has realized the American dream.

Of course, we all remember what the Democrats called rich in the last Congress: Anyone who is middle class. But I will ask that middle class farmer in Illinois if he is rich, and I will ask that security guard trying to earn extra money if eliminating the marriage penalty, or if the \$500 tax credit will benefit him, and if he is the wealthy? And of course my liberal friends on the other side, many of whom themselves are quite rich indeed, might never have considered the simple fact that rich or not the money belongs to the people who earned it anyway.

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#### H.R. 350, THE MANDATES INFORMATION ACT

(Mr. SHOWS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SHOWS. Mr. Speaker, I rise today to express my strong support for the Mandates Information Act, H.R. 350. H.R. 350 would provide Congress the means of assessing proposed programs and their potential impact on jobs and workers before enacting significant Federal mandates on the private sector.

Over the years, a well-intentioned Congress has imposed its will on American business operators, large and small, requiring them to enforce public laws at private expense.

We have achieved a balanced budget in part because we have ended the era of undisciplined legislators working outside the constraints of common sense budgeting. We must remain accountable to the American people by passing the Mandates Information Act.

This is a common sense way to legislation. If we are going to require private business to enforce our laws, we should at least give them the chance to know how much it will cost them to do our work and allow them to plan accordingly. It is only fair.

#### TAX D-DAY, A DARK DAY FOR REPUBLICANS AND A DAY TO REJOICE FOR DEMOCRATS

(Mr. TANCREDO asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TANCREDO. Mr. Speaker, in just 64 days, the dreaded April 15 will be here.

Well, I should clarify that. April 15 is not a dreaded day at all by some Americans. In fact, April 15 is the single most glorious day of the year for our liberal friends in the Democrat Party. The Democrat Party believes in an activist government and believes that if the government just took a little more money out of your paycheck the politicians will make life better for people.

How truly ironic it is that the party of Thomas Jefferson and Andrew Jackson has categorically rejected the vision of those early American heroes who believed in the strength of the common man to manage his own affairs without the interference from Washington, D.C.

It is now the Republican Party that represents the interests of common people, of average middle class families that work hard, play by the rules and who will believe in the right to pursue the American dream without the Federal Government standing in the way.

Sixty-four days until Tax D-day, a dark day for Republicans, a day to rejoice for Democrats.

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#### SOCIAL SECURITY SUMMIT IN THE NINTH CONGRESSIONAL DISTRICT OF TEXAS

(Mr. LAMPSON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LAMPSON. Mr. Speaker, I rise this morning to announce that I will host a Social Security summit in the Ninth District of Texas. Why? Because hundreds of senior citizens and their families have called and written letters to my office concerned about the future of Social Security.

Americans from all walks of life recognize that this sacred contract between the public and their government must be addressed and must be addressed now. I congratulate the President for having the foresight to set aside the vast majority of our budget surplus for this critical issue.

As we look toward the 21st Century, we cannot afford to risk losing this opportunity to save Social Security by allowing ourselves to become mired in partisan rhetoric or by failing to use creative approaches to problem solving.

It has been said that opportunity only knocks once. Mr. Speaker, Congress must answer the door. We owe that to the American people.

#### A \$500 PER CHILD TAX CREDIT, NOT SOME BOONDOGGLE FOR THE RICH

(Mr. KINGSTON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KINGSTON. Mr. Speaker, so often we hear about tax cuts for the rich, and here is an example of one of the taxes that the opponents said was for the rich, and this is a \$400 this year, \$500 next year per child tax credit for families that make under \$110,000 a year. Seventy-eight percent of the families who will benefit from this tax credit have a household income of less than \$75,000 a year.

Take the case of Mr. and Mrs. William Franklin of Brooklyn, Georgia. They just had a new son named Sean. They have to go out and buy a car seat, which the kid will immediately throw up on. They have to go out and buy shoes, which he will immediately lose one of. They have to go out and buy a walker, which he will try to roll down the steps so they will have to put a block in front of that little accordion door. They have to buy a Johnny Jump-Up to develop his legs. They have to go out and buy a blender to smash peas with, or they can pay for the more expensive; just get Gerber to do it for them.

You have to do all of this if you have a child because raising children is very, very expensive. I know. I have four kids. They are wonderful, but it is proper for the government to give a \$500 per child tax credit. It was passed by the Republicans last year. It is not some boondoggle for the rich, as the Democrats would have us believe.

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#### FIRESAFE CIGARETTE ACT

(Mr. MOAKLEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MOAKLEY. Mr. Speaker, as many of my colleagues know, last Friday a huge fire broke out in a high-rise apartment in Baltimore, Maryland. Like most fires in the United States, this fire was caused by a carelessly disposed of lighted cigarette.

Mr. Speaker, because of that fire, one woman died and nine people were injured, and the most tragic part of that is that that fire could have been prevented.

That is right, Mr. Speaker, that fire could have been prevented. Each year, cigarette-related fires kill over 1,000 people, and those are not just the smokers. We are talking about that little baby in the crib upstairs. We are talking about that elderly lady next door or that poor fellow downstairs and, yes, Mr. Speaker, even the firemen who go into the fire to save those people.