

passed with bipartisan support; and I think that is important, a tax bill. It was the marriage tax elimination act, which gives the average couple in America \$1,400 in tax relief that they would not have had otherwise. It will apply to 21 million families in America. In my State of Arkansas, it will apply to over 200,000 families.

It is a penalty that they pay because they are married that they would not pay otherwise. It is a penalty in the form of higher taxes. Today, Mr. Speaker, as we know, is Valentine's Day and many of us are away from our spouses, but it is a good time to remember our sweethearts. I think back on my sweetheart that I married over 26 years ago. We had struggles just like everyone else. Many of those struggles center around finances. My wife is working, I am working, and this is typical of couples. Couples struggle today and part of that struggle is simply financial.

If we can help the married couples in the United States, the married couples in Arkansas by providing some tax relief in the form of doing away with a penalty they should not pay, then I think we have done something very good for America, very good for our couples and this is certainly an appropriate day to remind America of what we did in this Congress.

Now, I say this Congress. We passed in the House, and we still of course need to have that same marriage tax penalty elimination act passed by the Senate and presented to the President for his signature, and we hope that he will sign that. To give an example as to how this works, a typical example would be a single mom that might make \$30,000 per year decides that she can get married and meet someone that she loves and she gets married to a gentleman that makes an equivalent amount of money, say \$30,000 per year. If you combine those two incomes under a fair tax system, their tax should simply double. But under the present tax code, because of the unfairness, it does not double but it doubles and then you add about \$1,400 more in a penalty because they got married. This hurts that single mom who decides to get married, it hurts any couple that decides to unite in matrimony, and it is a penalty because they are married.

I believe that it is unfair. The essence of a tax code in the United States should be fairness. We should work not just on tax relief but tax fairness and that is what this bill does. It remedies an unfairness in the tax code. They have this penalty because they are forced into a higher tax bracket because of the progressive system, and they also lose part of their standard deduction. It is a penalty because they got married. And so we need to remedy this unfairness.

Some people say, well, it is not a whole lot of money, it is just \$1,000 or

\$1,400 per year. But think what this means to a struggling young couple. It could mean 3 months of child care that they could not otherwise afford. It could mean a semester of community college that helps them get ahead in life. It could mean 4 months of car payments, school clothes for the children, perhaps they need a vacation. And it could mean the difference of having that vacation to help that relationship or not. It could mean a down payment on a home. All of this helps the couples, the struggling families in the United States.

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What does it cost? Well, it costs about \$117 billion over 10 years. Contrast this to the tax bill that we passed in the last Congress, \$792 billion over 10 years, and this was vetoed by the President. He said it was too big, he did not like it all lumped together, so this year we break it apart. The first part of that is the Marriage Tax Penalty Elimination Act.

So it does not cost something that we cannot afford. It all comes out of the non-Social Security surplus. That is what we have to remember. It does not come out of Social Security. The funds that go into the trust fund for Social Security, it all comes out of our operating surplus, so it is fair in that sense.

What are the objections to it? Well, some people say, the administration says, well, it is not limited to low-income couples.

I believe that if you have a penalty on married couples, that everyone should have that penalty removed; not just those that are on the low-income scale, but everyone should have that penalty removed. The penalty does in fact hurt more low- and middle-income people, so if we do away with the penalty, that is who we are helping the most. But we should help all couples who have that same penalty. We should remove it for everyone.

The second objection is maybe it reduces the money that could be available to shore up Social Security. Again, it comes out of the non-Social Security surplus. It does not impact that in any way whatsoever.

So, I would urge, Mr. Speaker, my colleagues to continue urging the other body to pass this, let us get it enacted into law, get it signed by the President. I believe it is a good bill for American couples and those people who are trying to celebrate another Valentine's Day.

#### TRIBUTE TO KIMBERLY SMITH AND LEWIS E. MAYO, TWO AMERICAN HEROES

The SPEAKER pro tempore (Mr. SHERWOOD). 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, this has been over the last couple of months and into 2000 a very tough time for the Nation's fire fighters. Over the last couple of months, we have seen these brave men and women go into fire battle to save lives and, as well, to protect us.

Houston has suffered a great loss today. In the early morning hours, Kimberly Smith, one of our first female fire fighters in Houston, Texas, and Louis E. Mayo, lost their lives battling for us. Both of them tragically fell victim to an enormous fire in our community.

The issue that we all face every day are choices of what we do and how we do it. I am very proud to say that Kimberly Smith and Louis E. Mayo offered their lives so that others might live and that the property of Houstonians might be protected. Kimberly Smith, one of the first women fire fighters, who served the Houston Fire Department ably and well, with great diligence and great professionalism, about to be married; Louis Mayo, a family man with three children, now lost forever to all of us.

Mr. Speaker, I come this evening simply to acknowledge that we love them and we will miss them. I want to thank them for going into battle on our behalf. For fire fighters, sometimes it is not known of the danger that they face every single day.

Chief Lester Tyra indicated in an interview today that fire fighters fight as many as 20 house fires or building fires a day, and that most people are not aware of the dangers that they encounter every single day, not only to protect us, but as well our property. These are important duties that they have, and we must be forever reminded that these fire fighters are in fact heroes and sheroes. They do this for us every single day.

As a former member of the Houston City Council, I had the great privilege of interacting not only with the Houston fire fighters but the Houston Police Department. I know firsthand that they are great men and women.

So, it is with great sadness I come to acknowledge before the people of the United States of America that, yes, in Houston, Texas, today, February 14, 2000, we lost two of our very special heroes, Kimberly Smith and Louis E. Mayo. May they forever rest in peace. We love them, we salute them as great Houstonians, great Texans, great Americans, and we thank them for the ultimate sacrifice.

#### GOOD NEWS AND BAD NEWS ON TAXES

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

Mr. MCINNIS. Mr. Speaker, as you know, last week was a very important

week for the United States Congress and for the American people. We had some good news, and we had some bad news. I am talking about legislation.

The good news we had last week is that the Republican-led bill, despite all of the debate against the bill by the Democrats, the Republican-led bill to do away with the marriage tax penalty in this country passed this House; and I am proud to say 40 or 45 Democrats had enough guts to stand up and vote for it, because they knew it was the right thing to do.

How in this country, where we try and encourage families, where we try and push the divorce rate down, where we try to have people have their children in a marriage, how can a country as great as the United States of America penalize couples for being married? That is exactly what happened.

Well, that is water under the bridge. It happened. But now it is incumbent upon us, its United States Congress, to do something about it, to eliminate it. I could not believe that the Democrats opposed that tax cut. It is unfair. They said we could not afford it. Well, number one, we cannot afford to do away with it. But whether you can afford it or not, is it right? Is it a tax that was intended to do that? No, it is not a right tax. That argument on its face did not hold water. That was the good news.

Now, the bad news. We got the Clinton budget last week, the President's budget, the Democrat budget. You know what it had in there? Of course, the Democrats have been making a big issue lately about saying we cannot afford to cut taxes, do not cut taxes, despite the fact we have record surpluses in this country, despite the fact that if we do not cut taxes, that means that money continues to come out of the workers of this country's pockets and comes to a bureaucracy in Washington, D.C., is filtered down, everybody gets their hands on it, and then some of it eventually goes back to the States. That did not matter much.

What they did with their budget last week is they proposed a tax increase, a tax increase in the death tax.

Now, you know that the marriage penalty tax is unfair, and in this country, after you pay taxes all your life, at the end of it, if you fall in certain income categories, they tax you again, a death tax on property that has already been taxed. It is, without exception, the most unfair, unfounded tax in our system, the death tax.

We have on the Republican side proposed and proposed and negotiated and negotiated to do away with that death tax. It is not fair; it should not be there. It is a tax on property that has already been taxed. But the Democrats, who some of them, by the way, I think agree with our position, but the leadership certainly and the President's budget said, Hey, let's not only not get

rid of the death tax, let's do not do that, let's actually increase the death tax.

There is over a \$9 billion increase, hidden in that presidential budget. You have got to look very carefully. Fortunately, we have excellent staff on the Committee on Ways and Means. I am on the Committee on Ways and Means. We look at that budget line by line, item by item. We were surprised. What are they attempting to do, the Democrats, with this budget? Why do they want to raise the death tax?

I urge my colleagues on the Democratic side, join us on the Republican side, join us in eliminating the death tax in this country. It is not fair. You are hurting a lot of small family farms and ranches throughout this country. You are hurting a lot of small businesses. You are taking away the incentive for people, or one of the incentives, for people to work hard.

You have already got your taxes, Democrats, throughout their working life. Why, Democrats, do you want to tax them upon their death? For gosh sakes, do not try and raise the taxes this year. At least maintain the status quo, as wrong as it is. At least you ought to try and maintain the status quo, if you are not going to help the Republicans eliminate it. But do not go out and raise the death tax on the American people by \$9 billion.

That is the good news and the bad news. The good news is we passed out of this House, and we had some Democrats join us on our Republican bill, to do away with the marriage tax penalty. The bad news is that the Democratic budget, the administration budget, proposes to increase taxes on the death tax.

So any of you who have ever had any discussion about the estate taxes, you had better call your accountant tomorrow, because there is a \$9 billion increase in the President's budget coming right through that tunnel.

#### EXECUTIVE LAWMAKING—A VIOLATION OF THE CONSTITUTION

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

Mr. METCALF. Mr. Speaker, executive lawmaking is a violation of the Constitution. Article I states that all legislative powers be vested in the Congress. Yet presidents have made frequent and significant use of executive orders and other directives to infringe on Congress's lawmaking authority. As Members, we must carry out our fundamental duty of overseeing executive policies, passing judgment on them and upholding the Constitutional balance of power.

It is vital that Congress remains vigilant and holds this administration accountable when its aim is usurpation of power denied by the Constitution.

We should not be surprised that the President is seeking to bypass this chamber with executive gimmicks. We have seen this before. But if we are not vigilant, executive orders will lead this great Nation down the slippery slope to tyranny.

#### LESS ATF AGENTS NEEDED, NOT MORE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentlewoman from Idaho (Mrs. CHENOWETH-HAGE) is recognized for 10 minutes as the designee of the majority leader.

Mrs. CHENOWETH-HAGE. Mr. Speaker, last month the President delivered his State of the Union address, and in it he highlighted several new anti-firearms initiatives. One of those proposals was to hire 500 new Alcohol, Tobacco and Firearms agents. We have been told that he offered what gun owners have called for: more enforcement of existing gun laws. We were told that this will help take the guns out of the hands of criminals.

Mr. Speaker, the truth is this initiative is a ruse. It is a trick designed to increase the number of Federal agents who can harass honest gun owners and gun dealers.

It is true that the administration has done an abysmal job of enforcing gun laws. During the first 6 years of the current administration, ATF referrals for Federal, State and local prosecution declined by nearly one-half. For an administration that has clamored for and received massive new gun laws, this is an amazing drop.

Mr. Speaker, it is also true that gun owners, like most people, want criminals behind bars. But the President's initiative, this deceptive trick, is not designed to do that. Its purpose is to enlarge and empower the worst offenders of our gun rights. And let there be no mistake about it, the ATF is the worst enemy that gun owners have.

Let us remember the ATF. It was ATF agents who botched efforts started at Ruby Ridge and at Waco, two of America's most abhorrent abuses of power. It was ATF agents who wrongly charged Florida resident Wayne Scott with a firearms violation by using a crooked informant; and it was ATF agents who tampered with police sergeant James Corcoran's rifle so they could falsely charge him with owning a machine gun. And gun owners need 500 more of these folks? I do not think so.

A Senate subcommittee reported that 75 percent of ATF firearms prosecutions targeted ordinary citizens. A report went on to say that these citizens had, and I quote, "neither criminal intent nor knowledge, but were enticed by ATF agents into unknowing technical violations."

In a word, Mr. Speaker, the ATF has engaged in entrapment, which courts