

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