

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

#### PERSONAL EXPLANATION

Mr. OWENS. Mr. Speaker, today, I was unavoidably absent on a matter of critical importance and missed the following vote:

H.R. 4115 (rollcall No. 454), to authorize appropriations for the United States Holocaust Memorial Museum and for other purposes, introduced by the gentleman from Utah, Mr. CANNON, I would have voted "yea."

On the amendment to H.R. 4678 (rollcall 455), introduced by the gentleman from Virginia, Mr. SCOTT, I would have voted "aye."

On the motion to recommit H.R. 4678 with instructions (rollcall 456), introduced by the gentleman from Virginia, Mr. SCOTT, I would have voted "aye."

On passage of H.R. 4678 (rollcall 457), to provide more child support money to families leaving welfare, to simplify the rules governing assignment and distribution of child support collected by States on behalf of children, to improve the collection of child support, to promote marriage, and for other purposes, introduced by the gentlelady from Connecticut, Mrs. JOHNSON, I would have voted "yea."

#### GENERAL LEAVE

Mrs. JOHNSON of Connecticut. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 4678.

The SPEAKER pro tempore (Mr. PEASE). Is there objection to the request of the gentlewoman from Connecticut?

There was no objection.

#### DEATH TAX ELIMINATION ACT OF 2000—VETO MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

The SPEAKER pro tempore. The unfinished business is the further consideration of the veto message of the President of the United States on the bill (H.R. 8) to amend the Internal Revenue Code of 1986 to phaseout the estate and gift taxes over a 10-year period.

The question is, Will the House, on reconsideration, pass the bill, the objections of the President to the contrary notwithstanding?

(For veto message, see proceedings of the House of September 6, 2000, at page H7240.)

The SPEAKER pro tempore. The gentlewoman from Washington (Ms. DUNN) is recognized for 1 hour.

Ms. DUNN. Mr. Speaker, for purposes of debate only I yield 30 minutes to the gentleman from New York (Mr. RANGEL).

Mr. Speaker, I yield 2 minutes to the gentleman from the great State of California (Mr. HERGER).

Mr. HERGER. Mr. Speaker, Americans are being taxed at the highest rate since World War II. The worst example of this is the death tax, a provision that punishes Americans trying to leave a family farm or small business to their loved ones. Instead of being left a legacy built on hard work and dedication, grieving families are subjected to taxes so high, many are forced to sell their inheritance just to pay the IRS.

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That is completely unfair. In my northern California district, some of the leading employers are family farms and small businesses. These hard-working Americans deserve tax fairness and the opportunity to pursue the American dream without being punished by the IRS. Let us do the right thing by voting to override the President's veto of the death tax.

Mr. RANGEL. Mr. Speaker, I yield myself 3 minutes.

Mr. Speaker, we are about to embark on the closing of this session and the question is whether we can get something done in a bipartisan way or whether or not we are going to move forward and have tax policy by looking for vetoes and by press conferences.

Clearly, everybody knows if my colleagues had any concern at all about small businesses and farmers being protected by estate taxes, then my colleagues would have joined with Democrats and petitioned the President to sign a bill so that we can give them instant relief, I mean relief now, not like this 10-year plan that my colleagues have that is going to bust the bank.

There is still time for us to work together on this and other matters. If, on the other hand, Republicans would rather have sound bites rather than sound tax policy and attempts to just make it an issue that the President has vetoed this, then we will not have an opportunity to come together and agree on a compromise so that we can both go home and tell the small business people and the farmers that we have protected them against inheritance tax.

So what I am suggesting to my colleagues, we can have our differences, but let us try to set a tone this evening that as we conclude this session that we will be in a better position to compromise and to get something signed into law. It is ridiculous to assume that every time we have an agreement that we are going to kick it up a notch and take away from the surpluses such an extent that we cannot give targeted tax cuts, that we cannot give prescription drug benefits to our aging, that we cannot give some assistance to our working families.

Mr. Speaker, this is the first volume to see how we are going to carry ourselves as we conclude this session, and I do hope that, even though we may

disagree, that we do not have to be disagreeable.

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

Mr. STARK. Mr. Speaker, I rise today in vehement opposition to the GOP's attempt to override the President's veto of the repeal on estate taxes. President Clinton and my Democratic colleagues were right the first time on the estate tax and nothing has changed. This bill gives the wealthiest 5 percent of all Americans a \$105 billion tax break. This is just one more fiscally irresponsible bill to consume the non-Social Security budget surplus revenues before we address the needs of working families.

If Congress overrides the veto of H.R. 8, we will be well on our way to giving \$649 billion over 10 years in tax breaks for the wealthy. None of these tax bills will help working families. But passing a feasible and affordable Medicare prescription drug benefit will help all working families—not just wealthy families. Governor Bush, and my Republican colleagues, prefer to spend more money on the dead through the estate tax repeal, than on those who are living and need a worthwhile prescription drug benefit. Governor Bush proposes a prescription drug benefit that would force seniors to pay high out-of-pocket-expenses that lacks the guarantee of comprehensive coverage. Seniors need a solid prescription drug plan that offers them guarantees and predictability. They don't need a repeal in the estate tax. The GOP needs to reassess its priorities.

Offering a Medicare early buy-in plan to those who retire early but need health coverage will also help America's working families. The men and women in my district don't sit on estates worth \$20 million. They are forced to work until they are physically unable. When that time comes for those working men and women, I want to give them something back. I don't want to have to tell them that the 106th Congress spent their Medicare prescription drug benefit, or early buy-in health insurance on a tax break for Bill Gates.

All of the benefits from estate tax repeal will go to taxpayers in the top 5 percent income group. Those taxpayers earn at least \$130,000 per year. Ninety percent of the tax cut benefits will go to those in the top 1 percent income group—those earning \$319,000 per year. The GOP is attempting to mislead U.S. taxpayers through scare tactics. They have been throwing anecdotal "evidence" that family-owned businesses and farms face bankruptcy due to the evil estate tax. This is simply not true. For every dollar of farm estate tax cuts from H.R. 8, 99 dollars will go to other kinds of estates. For every dollar of small or family business estate tax cut benefits, 95 dollars or more will go to other estates. These other estates comprise the very wealthiest of all estates in the U.S.—those estates worth more than \$20 million.

The estate tax repeal—and the numerous other tax measures passed by the House—should be scrutinized with a measure of fairness. It hardly seems fair to come to the floor of the House week after week to provide hand over fist full of tax break dollars to the wealthiest U.S. taxpayers, when we haven't even addressed Medicare's solvency. In FY 2000, the