

Target or local K-Mart, or the bookstore, and if they have this kind of stuff, we ought to ask them to take it off. I think we would get a pretty positive response. Because most citizens out there, unlike the executives of Interplay, and unlike the executives of Imagine, most people out there that are proprietors that have their own businesses and who are operating these businesses and have more community responsibility. After all, they are a part of the community.

So, Mr. Speaker, I think we can be successful, and I do not think we need to take the kind of action that requires Federal oversight.

#### ELIMINATING THE DEATH TAX

Mr. McINNIS. Mr. Speaker, let me move on to another subject very quickly. I am going to wrap up with a letter that I got after our last discussion. In our last night side chat, we talked about the death tax. We talked about the fact that the President at that time was going to veto, and has subsequently vetoed; not only supports death as a taxable event, but that the Clinton-Gore administration actually proposed this year in their budget a \$9.5 billion increase in the death tax.

Now, it was amazing how much I heard, the rhetoric, about how the death tax only hits 2 percent of the community. It hits the entire community. Because to summarize, what happens with the death tax is we take the money out of a community and we transfer that money, regardless of whose money it is, it is still money that circulates within that community, and we move it from that community to Washington, D.C. to the bureaucracy and the U.S. Federal Government for redistribution. I can assure my colleagues that not a fraction of what we send in goes back to our community.

I got a very interesting letter subsequent to that and I would like to read just parts of it.

□ 2215

Although my own personal experience seemingly pales in comparison to the families in Colorado and Idaho who lost ranches and farms in order to pay estate taxes, I can still easily relate to the frustrations that those families are experiencing. I am just one of the growing number of middle-class Americans who feel that they have literally been "screwed" by their own government, and I encourage you to continue in your efforts to repeal our country's death tax laws now to prevent more of us from having to experience what my own family recently experienced.

My mother fought a valiant battle against breast cancer for a few years, but passed away in 1996. Sadly, she had just turned 65 years old. She was a full-time mother and also worked hard as a nurse for many years to pay college tuition for my sister and I. Dad worked most of his life for a defense contractor as an aerospace engineer. You can see that both of my parents were not farmers or ranchers, but they worked at jobs that

many ordinary Americans work at. Both of my parents were also raised in families that survived the Great Depression, and, as a result, they acquired a deep appreciation for the value of a dollar. They both worked hard and they were also great "savers."

They were wealthy in many ways, but they certainly were not rich. When mom and dad were in their early thirties they purchased a dream home in a typical middle-class track neighborhood on Long Island for about \$16,000. They resided there for 40 years, and last year my sister and I had to sell the house, which we sold for many many times what my folks bought it for, and every penny we got from that House went to the Federal Government to pay for the death tax.

Dad passed away unexpectedly. We knew that my folks had planned all their lives for retirement, but we didn't have any idea how they really had saved all those years. They did not have an extravagant lifestyle, but they lived comfortable, as many middle-class American families do. Upon retirement, dad and mom wanted to ensure that they could continue to live the comfortable standard of living they had come to enjoy as middle-class Americans during their prime earning years. Unfortunately, neither one of my parents got to reap a dime from their IRAs, their pension account, their savings or from the proceeds of the sale of their home. Rather, as I just mentioned, my sister and I were forced to sell the home soon after my dad's passing in order to pay the death taxes on the estate that was left to us.

There aren't as many farms anymore, for many reasons. Many baby-boomers, like my sister and I, who are now just beginning to inherit the wealth of a previous generation, were born and raised in suburban cities and subdivisions. Even here in Colorado Springs, my own kids are far removed from the rural farming communities that you had referred to in Colorado and Idaho. But, nonetheless, many city folks from previous generations also worked hard all of their lives. While they do not have farms or ranches to leave to their children, they do have other kinds of assets to bequeath.

While the estates of middle-income Americans often will not qualify them to be included among the rich and famous, these estates are, nonetheless, considered sizable to most of us. Many suburban and city dwellers save so they can retire comfortably, as my parents had planned, and many, like my parents, many intended their estates to be passed to their own children and to their grandchildren, estates that had already paid the taxes on the property, and they wanted to have enough money to send their grandkids to college. But they did not intend upon their death for 55 percent of their estate to be handed over to the government because death is a taxable event. It is absolutely ludicrous and unconscionable to think that this could happen in America, but it is a reality.

I was amused by your comments in which you indicated that the current administration would most likely, once they left office, seek out the expertise of tax attorneys and accountants to advise them how to best shelter their assets on their estates to avoid paying the death taxes. How true that is. But the irony is that many of these folks probably are already sheltering their assets in various tax deferred plans so their heirs can avoid paying these taxes.

If my father would have lived for a couple more years and had gotten into the retirement routine, he probably would have tried to seek advice too. But he just never got

around to it. My dad used to laugh, "don't worry, I won't spend your inheritance on fancy sports cars and other expensive toys. There will be something for you."

I am sure millions of Americans haven't gotten around to it either, and I know these folks would be equally distraught to know how much that they would have passed on to their children instead automatically goes to the Internal Revenue Service.

My sister nor I never felt we were owed or entitled to an inheritance. Our parents provided for us and we were raised to be independent. We also knew that both of our parents fully intended to have what they worked so hard for to be conveyed to their children, as was directed in their wills. My parents were known for their generosity to their family, their church and their community, but we never knew that they would have contributed 55 percent of their entire estate to the Federal Government.

So, you know, I know there has been a lot made about the death tax and the President says and the vice president, well, it is a tax for the rich. This is middle-class America. As I said earlier in my comments, few are a contractor, all you have to do is own a dump truck, a pickup, a bulldozer and a backhoe, and if you own it, you are subject to that death tax. It has a very punitive way of working against communities. And what bothers me the most is not, of course, the Kennedys and the Fords and the Carnegies and all those people. They have lawyers to plan to save their estate. But what bothers me the most is the small communities, where somebody who has been successful in that community and that money is working in that community, either through contributions to charity or jobs or otherwise, and that money is taken by the Internal Revenue Service and transferred to Washington, D.C. for redeployment through government programs.

It simply can be summed up in a couple or three words: It is not fair.

#### LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mrs. CHENOWETH-HAGE (at the request of Mr. ARMEY) for today on account of travel delays.

Mr. SAXTON (at the request of Mr. ARMEY) for today on account of personal reasons.

Mr. WAMP (at the request of Mr. ARMEY) for today on account of flight cancellation.

#### SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Ms. NORTON) to revise and extend their remarks and include extraneous material:)

Ms. NORTON, for 5 minutes, today.

Mrs. MALONEY of New York, for 5 minutes, today.

(The following Members (at the request of Mr. PAUL) to revise and extend their remarks and include extraneous material:)

Mr. KUYKENDALL, for 5 minutes, today.

Mr. METCALF, for 5 minutes, today and September 19, 20, 21, 22.

Mr. CANADY of Florida, for 5 minutes, September 20.

Mr. BLUNT, for 5 minutes, September 19.

Mr. COBURN, for 5 minutes, today.

#### BILLS PRESENTED TO THE PRESIDENT

Mr. THOMAS, from the Committee on House Administration, reported that that committee did on the following dates present to the President, for his approval, bills of the House of the following titles:

On September 14, 2000:

H.R. 4040. To amend title 5, United States Code, to provide for the establishment of a program under which long-term care insurance is made available to Federal employees, members of the uniformed services, and civilian and military retirees, provide for the correction of retirement coverage errors under chapters 83 and 84 of such title, and for other purposes.

On September 15, 2000:

H.R. 1729. To designate the Federal facility located at 1301 Emmet Street in Charlottesville, Virginia, as the "Pamela B. Gwin Hall".

H.R. 1901. To designate the United States border station located in Pharr, Texas, as the "Kika de la Garza United States Border Station".

H.R. 1959. To designate the Federal building located at 643 East Durango Boulevard in San Antonio, Texas, as the "Adrian A. Spears Judicial Training Center".

H.R. 4608. To designate the United States courthouse located at 220 West Depot Street in Greenville, Tennessee, as the "James H. Quillen United States Courthouse".

#### ADJOURNMENT

Mr. MCINNIS. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 10 o'clock and 20 minutes p.m.), under its previous order the House adjourned until tomorrow, Tuesday, September 19, 2000, at 9 a.m., for morning hour debates.

#### EXECUTIVE COMMUNICATIONS, ETC.

Under clause 8 of rule XII, executive communications were taken from the Speaker's table and referred as follows:

10052. A letter from the Chief, Regulatory Analysis and Development, Department of Agriculture, transmitting the Department's final rule—Plum Pox Compensation [Docket No. 00-035-1] (RIN: 0579-AB19) received September 11, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

10053. A letter from the Associate Administrator, Department of Agriculture, transmitting the Department's final rule—Winter Pears Grown in Oregon and Washington; Establishment of Quality Requirements for the Beurre D'Anjou Variety of Pears; Correction [Docket No. FV00-927-1 FRC] received September 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

10054. A letter from the Associate Administrator, Agriculture Marketing Service, Department of Agriculture, transmitting the Department's final rule—Kiwifruit Grown in California and Imported Kiwifruit; Relaxation of the Minimum Maturity Requirement [Doc No. FV00-920-2-FR] received September 14, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

10055. A letter from the Deputy Associate Administrator, Environmental Protection Agency, transmitting the Agency's final rule—Hexythiazox; Extension of Tolerance for Emergency Exemptions [OPP-301046; FRL-6744-5] (RIN: 2070-AB78) received September 14, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

10056. A letter from the Chairman, Council of the District of Columbia, transmitting a report of a violation of the Anti-Deficiency Act, pursuant to D.C. Code section 1-233(c)(1); to the Committee on Appropriations.

10057. A letter from the Under Secretary, Policy, Department of Defense, transmitting the Cooperative Threat Reduction Multi-Year Program Plan Fiscal Year 2001, pursuant to Public Law 103-337, section 1314(a) (108 Stat. 2895); to the Committee on Armed Services.

10058. A letter from the Chief, Programs and Legislative Division, Office of Legislative Liaison, Department of Defense, transmitting notification of the decision to convert to contractor performance the base operating support function at the Pittsburgh International (IAP) Air Reserve Station (ARS), Pennsylvania, pursuant to Public Law 100-463, section 8061 (102 Stat. 2270-27); to the Committee on Armed Services.

10059. A letter from the Secretary of Defense, transmitting the approved retirement and advancement to grade of lieutenant general on the retired list Lieutenant General Micheal A. Canavan, United States Army; to the Committee on Armed Services.

10060. A letter from the Secretary of Defense, transmitting the approved retirement and advancement to the grade of general on the retired list General Peter J. Schoemaker, United States Army; to the Committee on Armed Services.

10061. A letter from the Assistant Attorney General, Office of Legislative Affairs, Department of Justice, transmitting the annual report of the Office of Juvenile Justice and Delinquency Prevention for Fiscal Year 1999, pursuant to 42 U.S.C. 5617; to the Committee on Education and the Workforce.

10062. A letter from the General Counsel, Corporation for National and Community Service, transmitting the Corporation's final rule—Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations—received September 12, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Education and the Workforce.

10063. A letter from the Deputy Associate Administrator, Environmental Protection Agency, transmitting the Agency's final rule—Revisions to the California State Implementation Plan, Tehama County Air Pollution Control District [Doc. No. CA226-0250; FRL-68527] received September 11, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

10064. A letter from the Deputy Associate Administrator, Environmental Protection Agency, transmitting the Agency's final rule—Revisions to the California State Implementation Plan, San Diego County Air

Pollution Control District and Bay Area Air Quality Management District [Doc. No. CA 210-0247a; FRL-6850-1], pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

10065. A letter from the Assoc. Bur. Chief/Wireless Telecommunications, Federal Communications Commission, transmitting the Commission's final rule—Amendment to the Geographic Channel Block Layout for Commercial Aviation Air-Ground Systems in the Air-Ground Radiotelephone Service [Docket No. DA 00-1654] received September 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

10066. A letter from the Associate Chief, Wireless Telecommunications, Auctions & Industry Analysis Division, Federal Communications Commission, transmitting the Commission's "Major" rule—Amendment of the Commission's Rules Regarding Installation Payment Financing for Personal Communications Services (PCS) Licensees [WT Docket No. 97-82] received September 6, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

10067. A letter from the Deputy Secretary, U.S. Securities and Exchange Commission, transmitting the Commission's final rule—Electronic Final by Investment Advisers; Amendments to Form ADV (RIN: 3235-AD21) received September 14, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

10068. A letter from the Deputy Associate Administrator, United States Environmental Protection Agency, transmitting the Agency's final rule—Revisions to the California State Implementation Plan, Tehama County Air Pollution Control District [CA 226-0251; FRL-6868-9] received September 11, 2000; to the Committee on Commerce.

10069. A letter from the Assistant Secretary for Legislative Affairs, Department of State, transmitting certification of a proposed license for the export of defense articles or defense services sold commercially under a contract to Germany [Transmittal No. DTC 083-00], pursuant to 22 U.S.C. 2776(c); to the Committee on International Relations.

10070. A letter from the Assistant Secretary for Legislative Affairs, Department of State, transmitting certification of a proposed license for the export of defense articles or defense services sold commercially under a contract to Germany [Transmittal No. DTC 055-00], pursuant to 22 U.S.C. 2776(c); to the Committee on International Relations.

10071. A letter from the Assistant Legal Adviser for Treaty Affairs, Department of State, transmitting Copies of international agreements, other than treaties, entered into by the United States, pursuant to 1 U.S.C. 112b(a); to the Committee on International Relations.

10072. A letter from the Chairman, Commission for the Preservation of America's Heritage Board, transmitting the FY 2000 annual consolidated report in compliance with the Inspector General Act and the Federal Managers' Financial Integrity Act, pursuant to 5 U.S.C. app. (Insp. Gen. Act) section 5(b); to the Committee on Government Reform.

10073. A letter from the Librarian of Congress, transmitting the report of the activities of the Library of Congress, including the Copyright Office, for the fiscal year ending September 30, 1999, pursuant to 2 U.S.C. 139; to the Committee on House Administration.

10074. A letter from the Chairperson, Commission on Civil Rights, transmitting a report entitled, "The Crisis of the Young African American Male In the Inner Cities" pursuant to Public Law 103-419; to the Committee on the Judiciary.