

Mr. Speaker, let me get back to the focus of my short message tonight. That is that the Indiana Pacers for the first time in history are going to be playing in the finals of the NBA. They are going to be playing the overwhelming favorite, the Los Angeles Lakers and Shaquille O'Neil, that titan of a man who is so tough to defend.

But I want to tell a little story. I had an opportunity to talk to Jack Nicholson, the outstanding movie star, about another issue on the phone. He has won several Academy Awards. Mr. Nicholson, the first time I called him was at a Lakers game and I mentioned it to him. He said, "Yes, I go to all the Lakers games." And I said, "You know, Mr. Nicholson, it is a shame that the Los Angeles Lakers are going to be playing the Indiana Pacers, because we are going to beat their tail." And here is what he said: "Not in your life, Dan."

I do not know if that imitation was very good. "Not in your life, son."

So all I want to say tonight to Mr. Nicholson, if he happens to be watching in California, Mr. Speaker, is, "You do not know anything about Hoosier pride, because we are going to win. We are going to win. We are going to kick the tail of the Los Angeles Lakers." Go Pacers.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. The Chair must remind Members not to address the television viewing audience.

COMMON SENSE GUN LEGISLATION AND THE DEATH OF LORI GONZALEZ, GRANDDAUGHTER OF LOS ANGELES POLICE CHIEF BERNARD PARKS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. MILLENDER-MCDONALD) is recognized for 5 minutes.

Ms. MILLENDER-MCDONALD. Mr. Speaker, I would like to give a tissue to the gentleman from Indiana (Mr. BURTON) after the last game of the Pacers and Lakers, when that happens.

Mr. Speaker, I rise tonight because I think we were all excited last week as we went to our districts for our District Work Period for a week. And I was excited because first, I received the President and CEO of Amtrak coming in to Los Angeles to show the high-speed rail that we are trying to get to move people and goods throughout the State of California and all across the Nation.

□ 2030

All of California was quite excited about that.

I also had the privilege of opening up a one-stop capital shop for small busi-

nesses to grow, to expand, and to have job creation through the Small Business Administration. The small business administrator, Ms. Aida Alvarez, came to open up this shop. I had the mayor of Los Angeles, Richard Riordan.

I even received an award, Mr. Speaker, on my legislation from pediatric asthma from the Asthma Foundation. I went to Sacramento to talk to the Governor and its people about funding for higher education.

So I thought it was a good week until the moment came where I got the call that one of our young women again had fallen to gun violence. This young woman, Lori Gonzalez, was the granddaughter of our chief of police Bernard Parks.

I guess I stand tonight once again to remind this Congress how important it is to pass meaningful gun safety reform. Because of the recent death of Lori Gonzalez, 20 years old, had not reached her adult life, and of the many who have fallen to gun violence, I urge this Congress to swiftly move to protect our Nation's children and its communities by approving common sense gun safety provisions.

Just a few weeks ago, I joined with other mothers in my community in Los Angeles and the thousands and thousands of mothers across this Nation who marched in Washington and 71 other cities to call on this Congress to finally enact common sense gun legislation.

On Mother's Day, we paused to remember the thousands of children who have been killed by gunfire and to pray that our message would finally move Congress to address this very critical issue before another day passes and another one of our Nation's children would be lost to gunfire.

In the weeks since Mother's Day, Congress has continued to sit idle, refusing to answer the prayers of, not just the Nation's mothers, but of the majority of Americans who favor the passage of common sense gun legislation. Today and every day gun violence continues to plague our communities and has taken the lives of innocent victims like Lori Gonzalez.

With the ineptitude and stagnation that has infiltrated the halls of Congress, I would unfortunately be fooling myself if I thought the death of one individual, Lori Gonzalez, could once again get this Congress to take up meaningful gun legislation.

This is the Congress that has done nothing in the wake of the horrible shootings in Columbine High School in Littleton, Colorado. This is the same Congress that has ignored every shooting in the past years simply accepting shootings as a part of daily life in America.

Lori Gonzalez, as I said, the daughter of Los Angeles Chief Bernard Parks was gunned down over the Memorial

weekend outside of the fast food restaurant in Los Angeles. This could be any child because our kids do like to go to fast food restaurants, Mr. Speaker, even my grandchildren and even my adult children.

Ms. Gonzalez was a Saddleback College English student, was killed one week shy of her 21st birthday. Her friends and family have spoken about Ms. Gonzalez's high spirit and boundless energy. They spoke of a young woman who, with huge ambitions, urged smaller kids to reach for the stars and have hope in her small acts of kindness like soothing the ache of a burn victim, helping to stucco houses in Mexico and of her passion for helping the children in her community.

I say to my colleagues I call on this Congress to pass the gun safety lock bill that I introduced in the 105th Congress and the 106th Congress. We can ill-afford to have another gun violence victim in this Nation.

DISADVANTAGES OF ESTATE TAX BILL

The SPEAKER pro tempore (Mr. GARY MILLER of California). Under a previous order of the House, the gentleman from California (Mr. SHERMAN) is recognized for 5 minutes.

Mr. SHERMAN. Mr. Speaker, on Friday, we are going to take up a bill to abolish the estate tax, a bill that has about as much merit as the prediction of the gentleman from Indiana (Mr. BURTON) that the Pacers will defeat the Lakers in the upcoming series.

Let us first put this tax in context. Only 2 percent of American families pay a single penny of estate tax. This is because the tax is designed so that a husband and wife can leave their first \$2 million, first \$2 million to their heirs without paying a penny in tax. So this tax is for those who are asked, do you want to be a millionaire, and literally became millionaires, \$2 million. Literally millionaire, that word meaning someone who inherits a million dollars.

The tax, of course, does not fall upon the decedent but rather on their heirs. The tax falls exclusively on billionaires by definition. The tax is an obnoxious tax as all taxes are obnoxious. But if we are going to start to abolish taxes, we ought to start abolishing the ones that hit working families the hardest.

This is a tax that falls exclusively, not on the fruits of the effort of the person paying the tax, but on the fruits of inheritance instead.

Now, we are told that this tax represents double taxation. Let us put one thing in context. When someone makes an investment, buys some stock for \$1,000, holds that stock until the stock is worth \$1 million and leaves it to their children, there is no tax on that \$999,000 profit.

The reason is that there is an estate tax on those assets. Those who propose

to abolish the estate tax while continuing the current provision that provides a step up in the basis of assets received from a decedent are not arguing to abolish double taxation, they are arguing to abolish single taxation. In fact, the amount of revenue that the Federal Government gives up through allowing that step up in basis is quite significant, even when compared to the total revenue generated by the estate tax.

I would point out that, if we want to abolish double taxation, let us start by providing a credit for every working family equal to the sales tax that they have to pay, so that somebody who is trying to make it on 6 bucks an hour or 9 bucks an hour goes out and buys goods in their State, goes out and buys food and clothing, that we care for that working American first and worry about that double taxation where somebody makes 6 bucks an hour, makes a certain amount, loses a chunk due to Federal taxation, and then sees a portion of that net pay going in State sales tax.

We are told that many businesses are not continued in family ownership and that somehow that is terrible for the employees. But we are given only the statistic that the heirs of small businesses choose not to continue those businesses. We are not told why. Does the son or daughter of a farmer want to be a farmer? Sometimes yes, sometimes no. If they choose not to be in agriculture, is that traceable to the estate tax? Only by a few stories, a few analyses, no statistics.

We are told that family businesses are sold and that is bad for the employees of those businesses. Are we given any statistics as to what happens when those family businesses are sold? No. Nor are we told whether those family businesses are sold because there is a Federal estate tax or for some other reason.

In fact, we have special provisions in the estate tax law designed to minimize and delay the effect of the estate tax on those whose inheritance is made up chiefly of a farm or chiefly of a closely held business. Those tax provisions are availed of, I believe, roughly 6 percent of the time. That means we are abolishing a tax that 94 percent of those paying the tax have nothing to do with small business, or at least nothing to do with those provisions.

Mr. Speaker, I regret only that 5 minutes does not allow me to even scratch the surface of the disadvantages of this bill. I look forward to the debate on Friday.

NATIONAL EMPLOYMENT DISPUTE RESOLUTION ACT OF 2000

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mrs. CLAYTON) is recognized for 5 minutes.

Mrs. CLAYTON. Mr. Speaker, I am today introducing the National Employment Dispute Resolution Act of 2000. This bill will build on H.R. 3528, the Alternative Dispute Resolution Act of 1998, which we passed last Congress. The goal of this initiative is to establish alternative avenues for the resolution of disputes.

The bill I introduced today will amend five current statutes, Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act of 1967, the Americans With Disabilities Act of 1990, the Vocational Rehabilitation Act of 1973, and the Civil Rights Act of 1991.

Essentially, the bill mandates mediation as an alternative to litigation of employee claim under these statutes.

Alternative dispute resolution is commonly referred to as ADR. ADR includes a range of procedures, such as mediation, and it also includes arbitration, peer panels and ombudsmen.

Traditional dispute resolution in America almost always involves a plaintiff and a defendant battling each other in a court before a judge or jury to prove that one is wrong and one is right. It is time consuming, it is expensive, too expensive for most wage earners to afford, and often too time consuming to be of much practical use.

In addition, as one writer has observed, a process that has to pronounce "winners and losers necessarily destroys almost any preexisting relationship between the people involved" and "it is virtually impossible to maintain the civil relationship once people have confronted one another across a courtroom."

The National Employment Dispute Resolution Act of 2000 requires all Federal agencies and private employers to establish a volunteer alternative dispute resolution program.

The purpose of the bill is to guarantee that all litigants have another way to resolve their differences short of a full trial.

Mediation is a volunteer process in which a neutral party, a mediator, assists disputants in reaching a negotiated settlement of their differences.

The process allows the principal parties to vent and diffuse feelings, clear misunderstandings, find areas of agreement, and incorporate these areas of agreement into solutions that the parties themselves construct.

The process is quick, efficient, and economical. It also facilitates the lasting relationship between disputants.

A recent survey by the General Accounting Office showed that mediation is the ADR technique of choice among the five Federal agencies and five private corporations that were surveyed.

The report stated, "Most of the organizations we studied had data to show that their ADR processes, especially mediation, resolved a high proportion of disputes, thereby helping them to

avoid formal redress processes and litigation."

In a taped message during a recent Law Day Ceremony, Attorney General Janet Reno said, "Our lawyers are using mediation . . . to resolve employment cases. I have directed that all of our attorneys in civil practice receive training in mediation advocacy."

On that same day, President Clinton issued a memorandum creating a Federal interagency committee to promote the use of alternative dispute resolution methods within the Federal Government pursuant to the Administrative Dispute Resolution Act of 1996.

In addition, the Civil Rights Act of 1991 encourages the use of mediation and other alternative means of resolving disputes that arise under the act or provisions of Federal laws amended by the title. In 1995, the Equal Employment Opportunity Commission promulgated its policy on ADR which encourages the use of ADR in appropriate circumstances.

Mr. Speaker, thus the bill that I introduce today is but another step in the fabric we must weave to ease the burden on our courts and provide an expeditious response to disputants who wish to resolve their claims and differences.

I urge all of my colleagues to take a close look at the National Employment Dispute Resolution Act of 2000.

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ELIMINATING THE ESTATE TAX

The SPEAKER pro tempore (Mr. GARY MILLER of California). Under the Speaker's announced policy of January 6, 1999, the gentleman from Illinois (Mr. CRANE) is recognized for 60 minutes as the designee of the majority leader.

Mr. CRANE. Mr. Speaker, I rise today to address the tax that is one of the most obscene, unfair, and immoral of all taxes. The estate tax, or what is commonly referred to as the death tax, since it is generally triggered only by one's removal from productive life, has outlived its usefulness. Later this week, this body will be voting on legislation to eliminate the death tax, and I think it is past time to bury the death tax once and for all.

Mr. Speaker, I am submitting for the RECORD an article by William Beach from the Heritage Foundation entitled "Time to Eliminate the Costly Death Tax."

TIME TO ELIMINATE THE COSTLY DEATH TAX

(Published by William W. Beach, the Heritage Foundation)

The U.S. House of Representatives is once again poised to vote on repealing the federal death tax. In view of the strong support that death tax repeal receives from the general public, the House debate should be firmly grounded in what an increasingly large percentage of voters already know: Death taxes adversely affect many times the number of