

continue to stand has now left office. Now, granted, there are a few House Members and a few of my colleagues that will still support the continuation of a death tax. But count my words, Mr. Speaker, any one of my colleagues that votes for this death tax, to keep a death tax in place, that believes that death is a taxable event in our society, any one of them who on their financial disclosure sheet shows that they have a net worth of, say, more than \$2 million, as an example, I will bet them to the person in here that they have arranged for their legal counsel to build up trust funds and to figure an end to run around it. I will bet that has happened.

So I am urging all of my colleagues, come on. It is time for us to join the President and stand up and say enough is enough on this death tax. No longer can we justify a death tax on our society.

In fact, as his previous letter said, let me repeat it here: Our tax laws should encourage rather than discourage the perpetuation of that business.

Finally, let me conclude my remarks on the death tax with a very moving letter about a ranch that was established in 1888. This article actually, in part, came from the Aspen Times. I live close to Aspen. I live in a town called Glenwood Springs. I can tell my colleagues today Aspen, as one well knows from my previous comments, some people party up there, but it used to be a mining community. When I grew up there, we were farmers, agriculture. It was a strong base. We grew strawberries, potatoes, et cetera, et cetera. Some of those family farms and ranches are still left, and some of them still left are run by the families that started them.

In this case, this ranch was established, again, in 1888. "There are a lot of tales to be told about the conversion of former ranches into luxury homes and golf courses throughout the valley.

"Sometimes it was a simple financial decision, a choice to take advantage of soaring development values in the face of plummeting cattle prices. But for other families, the passing of a parent meant the passing of a way of life."

The passing of a parent meant the passing of a way of life.

"We've been around a long time," said Maurin Ranch's current proprietor, Dwight.

The family "roots are dug deep along Capitol Creek Road in Old Snowmass and, for nearly a century, heritage and hard work were enough to sustain those that lived on that 1,300-acre stretch of land. But all that changed in 1976."

□ 2015

But all of that changed. Until Dwight's father's death, each generation presided over a working cattle ranch that was both the lifeblood and the livelihood of the clan. The father's later years were lean times, but the

fate was not at risk until the Internal Revenue Service came around to collect upon the father's death. The tax bill came to \$750,000. And what it took to pay the bill was this: Half of the ranch, the ability of the cattle to migrate in the winter months, and 10 years till the last installment was paid.

What those taxes took was also something very vital: The ability of the family to support themselves by working the land that had so long been theirs. This land had been theirs for over 100 years. They no longer had the ability to work that land because they had to reduce the size of the land to pay the estate tax.

Now the son works full time as a mechanic for the Roaring Fork School District and then helps at the ranch when he gets home at night. He does not mind the long hours he has to put in. What does get under his skin is the memory of how the Internal Revenue Service, overseeing the father's taxes, either did not recognize the devastation that was about to occur or did not care. It was just, "Pay us or we will seize everything. If anything is left over, you can keep it or, if you can't make ends meet on what's left, you will have to figure out something else."

They are trying not to sell what remains, which is about 640 acres, but the father wonders if his daughters would be willing to go through what he has just endured with the death of his father and mother. With only half the land to graze and falling beef prices, the ranch itself is only making enough to cover its operating costs and annual property taxes. It is the wife's day job at the school district and the husband's job as a mechanic that pays the doctor bills, the car insurance, the grocery bills and everything else. There is always hope that things will change before his daughters need to make any decisions about what is left on the ranch.

And, frankly, colleagues, that is up to us. Here is a family right here. I heard some liberal writer say there is no ranch in America that has been lost. How sadly mistaken that individual was. We have an example right here. We can do something about saving this family's generation and their way of life. It is not just the loss of the family, the ripple spreads much wider in our area. Once this land is sold to developers, the land is gone forever.

We here have the power. This session, this congressional session, with a new president, President Bush, who wants to significantly eliminate it or restructure it, we have an opportunity to do something about it, and I hope we do not squelch that opportunity. There are a lot of American families who really think that working a lifetime for the next generation is a worthwhile cause. And we, the government, the government of the people and by the

people, should not be the government that destroys the people's dreams for their next generation.

Every one of us in this room has an obligation to stand up and step forward and do our duty, and that is to protect the dreams of the American working people so that they know the generation behind them has just a little start on their life.

#### LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mr. BECERRA (at the request of Mr. GEPHARDT) for today and January 31 on account of business in the district.

Mr. ORTIZ (at the request of Mr. GEPHARDT) for today and January 31 on account of official business involving the district.

Ms. SANCHEZ (at the request of Mr. GEPHARDT) for today on account of official business.

Mr. STARK (at the request of Mr. GEPHARDT) for today on account of illness in the family.

Mr. BACHUS (at the request of Mr. ARMEY) for today and the balance of the week on account of recovering from an automobile accident.

Mrs. BONO (at the request of Mr. ARMEY) for today through March 27 on account of medical reasons.

#### 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. SOLIS) to revise and extend their remarks and include extraneous material:)

Mr. KILPATRICK, for 5 minutes, today.

Mr. PALLONE, for 5 minutes, today.

Ms. WOOLSEY, for 5 minutes, today.

Ms. DAVIS of California, for 5 minutes, today.

Ms. PELOSI, for 5 minutes, today.

Ms. NORTON, for 5 minutes, today.

Ms. LEE, for 5 minutes, today.

Ms. SCHAKOWSKY, for 5 minutes, today.

Mr. SAWYER, for 5 minutes, today.

Ms. SLAUGHTER, for 5 minutes, today.

Mrs. MINK of Hawaii, for 5 minutes, today.

Mr. HINCHEY, for 5 minutes, today.

Ms. JACKSON-LEE of Texas, for 5 minutes, today.

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

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

Mr. STEARNS, for 5 minutes, today.

Mr. COBLE, for 5 minutes, January 31.

Mr. HANSEN, for 5 minutes, today.

Mr. BURTON of Indiana, for 5 minutes, January 31.

Mr. GEKAS, for 5 minutes, January 31.