otherwise have been the future of yet another generation. This is a 24-year-old young man talking about trying to preserve the future of another generation and talking about what the death tax does to threaten that next generation.

Mr. KANJORSKI, for 5 minutes, today.

He is 24 years old and he is already thinking about the next generation. This letter is not a plea for help.

"I just want you to know that although I am not a victim of this tax, I appreciate the fight against it. I firmly believe that Congress and the government at large need to recognize that America's future is and will always be firmly rooted in the success of small business. Many of these businesses are family-owned and need the next generation to be able to continue them into the future."

"I spent a few years working for a small family-owned business. Not just myself but several workers depended on the income they derived from working for this small family business operation. I fear for those workers when the tax man comes knocking. This tax has claws that rip at many people, and many more people than the immediate family of the deceased. It also has a huge impact on the employees of the family business."

"I hope your constituents recognize this and they will continue to work to get rid of this tax."

Now, remember, what this letter focuses on is not his particular situation, but what it does to the employees of a small family business, and I fear for those workers when the tax man comes knocking. This tax has claws that rip at many people, and many more people than the immediate family of the deceased. It also has a huge impact on the employees of the family business.

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Again, a lot of the big businesses and wealthy people have planned around this. They have purchased premiums that preserve their life and health care so that the next generation will not have to face the pain of this tax. And the government does not want to do anything about it.

Fundamentally, this death tax is not only unfair, it has consequences that were never intended by the drafters of our Constitution. If the people that dreamed of America, if the frontierspeople of our country, if the Founders of our country, if those people who fought in the Revolutionary War ever imagined that at some point this government, which theoretically encourages creativity, encourages small businesses, theoretically encourages freedom, if they could believe or if they would hear that the government itself would tax death as an event, and that the government would take that money from a community and transfer it to the Main Street capital, to a central authority for redistribution, they would turn in their grave. They would not believe it. It defies the dream of being a success in America. It defies the American dream.

That is not to say somebody should not pay taxes. I need to remind the Members that these death taxes are on property that has already had its taxes paid. It is simply a way to generate money.

When the government and the bureaucracy needs to figure out how to generate money, they have to figure out an event. If we buy a car, there is a reason to generate revenue, sales tax. If we make money, there is income tax. If we buy gasoline, there is fuel tax. So they figure, "What are we going to do? There is a pot of money out there that maybe we ought to have. Let us get our hands on it."

If we take a look at the origins of the death tax, we will see that it was a theory of redistribution, in this country was what we should do. We should move from a capitalistic society to a socialistic society, where central authority redistributes the dollars. As a vendor against the Fords, the Carnegies, and Rockefeller, they imposed this tax way back then.

Look, that theory failed. This country does not believe in redistribution of wealth, it believes in the capitalistic type of system. It should get rid of this tax. I mean, these young people, this 24-year-old and this young man and his wife who have a mail order business, Why punish them? Let us encourage the next generation.

Let me conclude by saying we have covered two subjects this evening.

One, I spent the first part of my remarks rebutting what was being said about the surplus in the budget and so on. Mr. Speaker, I want to say to the Members, they need to say to their folks laying around in Washington, D.C., the special interest groups and some of the highest paid professionals in this country, the lobbyists, are waiting for those dollars to be sitting here so they can put them into new programs. It is not going to go back to the taxpayers, it is going to create a larger government. Some day we will pay the price for letting the government grow too big.

So I talked about that, and rebutted some of the comments made earlier by some of my colleagues.

The second part was this death tax. We have an opportunity to reduce or eliminate or significantly alter this punishment tax. That is exactly what it is. Do not listen to some of these wealthy families who signed an ad, like Ted Turner and some of those people, and in my opinion he is one of the most pompous people I ever met, who said, "Let us keep this in place," et cetera. Listen to that 24-year-old who has a small operation. Listen to the young man who has no business, and he is not going to inherit anything.

Listen to what he says about the next generation.

I ask Members to take their time this weekend when they go back to their districts to talk to those people that are not the billionaires, those people who just barely are getting by, but they want to pass heritage from one generation to the next generation.

I think Members have an obligation to do that. If they really do it, I think they will come back here next week ready to vote with us to eliminate or reduce the death tax and the burden it puts on the American people.

LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Ms. BALDWIN (at the request of Mr. GEPHARDT) for today on account of family illness.

Mr. BECERRA (at the request of Mr. GEPHARDT) for today on account of personal business.

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 Mr. McNulty) to revise and extend their remarks and include extraneous material:)

Mr. HONDA, for 5 minutes, today.

Ms. BALL, for 5 minutes, today.

Ms. BALDWIN, for 5 minutes, today.

Mr. DAVIS of Illinois, for 5 minutes, today.

Ms. WOOLSEY, for 5 minutes, today.

Ms. SLAUGHTER, for 5 minutes, today.

Mr. BALDACCI, for 5 minutes, today.

Mr. RODRIGUEZ, for 5 minutes, today.

Ms. KILPATRICK, for 5 minutes, today.

Ms. NORTON, for 5 minutes, today.

Ms. WOOLSEY, for 5 minutes, today.

Mr. HONDA, for 5 minutes, today.

Ms. BALL, for 5 minutes, today.

Ms. BALDWIN, for 5 minutes, today.

Mr. DAVIS of Illinois, for 5 minutes, today.

Ms. WOOLSEY, for 5 minutes, today.

Ms. SLAUGHTER, for 5 minutes, today.

Mr. BALDACCI, for 5 minutes, today.

Mr. RODRIGUEZ, for 5 minutes, today.

Ms. KILPATRICK, for 5 minutes, today.

Ms. LEE, for 5 minutes, today.

Mr. CLAY, for 5 minutes, today.