

"Blessings." I loved my dad as a teenager and I will always love and miss my dad. I love you.—Ronnie.

What I could recall as if it occurred yesterday as a small child growing up in an environment filled with an abundance of love, honesty, and respect for humanity, this was all bestowed by my mentor and father, Abilio G. Baca.

One particular incident occurred when I was disciplined for getting out of line with my Dad's father. His last words were "if you don't ever get anything out of life remember this: never stop showing respect and love for those people who you say are dear and close to you."

Dad always wanted us kids to get an education, because he wasn't given that opportunity, so we all did. This meant the world to him, when they announced our names as we graduated in High School and college.

My father was a very giving individual, and never hesitated to apply "mi casa es su casa"—my home is your home, and we always had room for our friends to sit at the table and eat.

When he coached baseball he had team players that mom would make a sack lunch and take time to manage to do some mending on fifteen to twenty baseball uniforms.

Last but not least there was always room for honesty, integrity and putting 110% at your place of employment.

I will truly miss my father's presence but he still remains in spirit. His wisdom will be carried from generation to generation.

Dad, from the bottom of my heart, thank you for being the best father you could be doing all you have done for us and having a vision for all humanity, without reservation.—Sabra Baca

What I remembered the most about my Dad, he was a good father to us. He was really strict when we were growing up but now that I am a mother, I know why he did it.

When we were growing up, he loved family time. We would always eat together as a family, and at night he would make all of us kids kneel down around the bed to pray the Rosary. No matter how tired he was he always would make us pray the Rosary as a family. My dad loved the Lord and served him!

He would get up every morning and call me and say "Feliz"—that was his nickname for me—"what are you doing today?" He never failed, he would call each one of us kids. No matter how busy he was he took the time every morning to call us every single day and sometimes two or three times a day. I will miss that special call from my dad. Dad, I love you very much and will miss you. I know you are looking down on us but when I get that special call, I know I will be up there with you. Love you, your daughter.—Ruppie Arreola.

My dad—the things that I remember as a youth about my Pop was he would get up to breakfast. Mom would make eggs, beans, chili, every morning.

He then would go to work, an eight hour job as a forklift operator, while I went to school.

I'd come home from school and do my homework, then my chores, wait till Pop came home from work. He would kiss Mom, put his lunch pail down, go wash his hands.

Then we would all be sitting at the supper table. Food smelled so good, chile, pappas, beans, noodles, meat loaf. Oh yea, tortillas, Kool-Aid to drink. Dad would bless the food. Head right for the green chile and tortillas. Then we would start passing around the food.

Right after dinner, no TV. He and I and Mom, sometimes Ronnie, would shag baseballs. I would pitch to him, then he would hit me a ton of ground balls, then he would pitch batting practice, if we had enough daylight

to run bases. Wow I was happy. I had this black mitt that he bought me, I ate, sleep with it. Then we would call it a day. He would rest for a while then go pump gas at a service station called Far-go till 10:00 p.m. My pop. Wow.—Ricky Baca

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□ 2130

#### MENTAL ILLNESS AWARENESS

The SPEAKER pro tempore (Mr. HULSHOF). Under a previous order of the House, the gentleman from New Jersey (Mr. HOLT) is recognized for 5 minutes.

Mr. HOLT. Mr. Speaker, I am pleased to associate myself with the remarks of the gentlewoman from Texas (Ms. JACKSON-LEE), and I thank her for organizing this Special Order this evening to talk about an issue that is not getting enough attention, the issue of mental health. It is an issue that needs so much attention, because, as the speakers tonight have pointed out, we have a lot of work to do.

We talk about health care a great deal here, but there is an aspect of health care that does not get much talk. Many of us can remember a day when we could not talk about cancer or about AIDS, how many people suffered; people who did not come forward for treatment because of those stigmas. Mental illness is really the last great health stigma. We need to continue this fight, to fight the ignorance, first of all, to fight the ignorance with information. All of us can think of Americans who have struggled with mental illness, whether it was Abraham Lincoln or William Styron or countless others.

Mr. Speaker, the fact is, we do not need to look that far. All of us, every one of us knows someone who has had a mental health problem. In fact, 50 million Americans will experience a mental health problem at some point in their lives. Those Americans deserve our respect, our help, and our understanding. But because of the stigma associated with mental illness, the job is harder. We not only have to work to pass protections for those who suffer from mental illness, protections like a strong Patients' Bill of Rights, parity in insurance coverage for serious mental illness, guidelines for the use of restraints in mental health facilities; in addition, we have to educate people. We have to educate them about the misperceptions that are associated with mental illness, Mr. Speaker, to assure everyone that Americans can and should get the mental help they need to lead productive lives, whether they are suffering from depression, bipolar illness, or schizophrenia, because only 20 percent of people seek treatment for mental health conditions, and it is a tragedy. We must create a climate to change that. We need to help stress that early intervention, continued research at NIH, and the National Institutes of Mental Health will help lead to better treatment and a cure for mental illness.

Mr. Speaker, we talk about the violence in schools, and, of course, there are many aspects to that. There are many facets to the violence that we have seen. It raises questions about our parenting, about our teaching, about our school administering, about our policing. It raises questions about almost every aspect of our society. But one thing that it clearly cries out for is more attention to the mental health of our children in school. School counselors are not just those who advise students on college admission. We should have counselors in ample supply in all of the schools to deal with the tough growing up problems, including mental health problems that our students experience. Most of all, we need to remind people that mental illness affects people and it affects families.

So I am proud to join tonight with the gentlewoman from Texas (Ms. JACKSON-LEE) to continue to call attention to this important subject. I am pleased to join the gentlewoman in recognizing the courage of those who are living productive lives with mental illness.

Ms. JACKSON-LEE of Texas. Mr. Speaker, if the gentleman will yield.

Mr. HOLT. Mr. Speaker, I am pleased to yield to the gentlewoman from Texas.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I want to thank the gentleman, first of all, for his leadership and adding to the discussion on the floor, which really is adding to the national debate that people are not living alone with mental illness or mental health needs, nor are their children. I thank the distinguished gentleman for all that he is doing, and I think that we can collectively do this in a bipartisan way to take the stigma, the harshness out of people who truly need help.

Mr. HOLT. Mr. Speaker, the gentlewoman is very eloquent and has been very eloquent on the subject this evening, as she always is on every subject.

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#### NIGHTSIDE CHAT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Colorado (Mr. McINNIS) is recognized for 60 minutes.

Mr. McINNIS. Mr. Speaker, I am back for a nightside chat. I have three subjects which I would like to cover tonight. The first one is a sad situation that has occurred out in the State of Colorado, a very tragic situation.

The second that I think is very important for us to discuss, a subject which I addressed just a couple of days ago but, which subsequent to my discussions, I have heard some comments on this House Floor that are, in my opinion, discouraging, comments that I think are off base, comments that I think are not based on reality, reality beyond the Potomac River, reality beyond this large city of government out here in the East. I want to address the death tax, once again.

The third subject which I would like to address this evening based on the time that we have left is, of course, Social Security. Regarding the death tax and the Social Security issues, I hope that many of my colleagues will go out, when they go to their districts and talk, especially to their young constituents, because the Social Security challenge in this country is a challenge based on: can we deliver for the young people of this country. The question about death taxes is, when we have something from a generation, can a generation legitimately expect to work in their lifetime and be able to pass something on to the young generation behind them. So tonight's comments are really directed to the younger people of this country.

IN MEMORY OF FRED BITTERMAN

Mr. Speaker, first of all, let me cover a subject of which I stand forward with a very hurt heart. A friend of mine, a friend of the community of Glenwood Springs, Colorado, an officer of the Colorado State Patrol, a friend and a strong supporter and a leader of law enforcement in the State of Colorado, was tragically killed Tuesday. Captain Fred Bitterman, who was the commander of the Glenwood Springs Unit of the Colorado Springs State Patrol Unit, lost his life in a tragic accident. This was a man who was a good cop.

Mr. Speaker, I used to be a police officer. I got to serve with the Colorado State Patrol. I was not a Colorado State patrolman, I was a city police officer, but I worked alongside the Colorado State Patrol. These guys and gals are professionals. They bring a great pride to our State, and the Colorado State Patrol in Colorado is seen as a very elite unit. Of course, to be seen and respected by the people and the citizens of Colorado as an elite unit, it means they have had good leadership, and at the very front of that good and strong leadership was this gentleman named Fred Bitterman.

Mr. Speaker, Fred was 59 years old. He leaves behind six children and a number of grandchildren, and his wife, Kathy. I want my colleagues to know that these are the kind of people that make this country great. So it is with a great deal of sympathy that I acknowledge the fine service and the fine gentleman that this captain was.

I also want to share with my colleagues that he not only enjoyed an excellent reputation in his profession of law enforcement, but he was known throughout our community as a good neighbor. Mr. Speaker, one can hardly beat a good neighbor. But probably more important than the professionalism in the field of law enforcement, probably more important than the recognition as a good neighbor, was the fact that he was a very strong family man, and each of those six children and those grandchildren and all of the family that he had and all of the friends that he knew and all of the people throughout these many, many years of service in the Colorado State

Patrol that he helped at the scene of an accident or at the scene of a disturbance, or all the people that he comforted during their particular times of tragedy, this man will be sorely missed. It is that reputation which comes to the top. He was the cream that rose to the top.

Captain, we are going to miss you.

THE DEATH TAX

Mr. Speaker, I want to move to another subject now concerning the death tax. I have a few quotes here. Let me step back to two nights ago. Two nights ago, I had an opportunity to speak to my colleagues about the death tax and the impact that the death tax has on the communities across this country.

Now, we should remember that Washington, D.C. is a very unique community. Washington, D.C. is the only city in this Nation where really, most of the city is dependent upon money coming from the outside into the government in Washington so that the city can thrive. This is a city that thrives on big government. This is a city that thrives on taxes. So understandably, the people, a lot of the people in Washington, D.C., in my opinion, enjoy the fact that these taxes head in their direction. A lot of people are dependent, their lifestyles, they know nothing but government, that is all they know. But Washington, D.C. is a unique community, and as I stressed in my comments the other day, there are a lot of communities outside of Washington, D.C. where the transfer of money from their community to the government city of Washington, D.C. works great pain on their communities. It is a sacrifice on those communities.

By the way, we know that the money that comes to Washington, D.C. is not the money of the government of Washington, D.C.; it is the money of the people of whom this government represents in Washington, D.C. it is the people's money. And we have a fiduciary responsibility, colleagues, as elected official, as representatives, to make sure that we always understand those dollars belong to the people of this country. They do not belong to the bureaucracy in Washington, D.C.

Now, why do I make these comments? What leads me to this?

Mr. Speaker, what leads me to this is simply a statement that was made after I gave my comments the other day, and I quote from a Democrat, and I will get on this in a minute, but let me quote from an individual who happens to be a Democrat: "Some say we ought to pass these massive tax cuts because this is the people's money." Well, that is exactly why we ought to have tax cuts back here, because we have now reached record surpluses. It is the people's money.

□ 2145

We ought to keep that in mind. Now clearly, we have to have enough money to operate. The speech before me given by some Democrats about mental

health, it has some legitimate points in it: our education, our military, our interstate commerce, our highways. Of course it costs taxpayer dollars.

But do we have a right on any basis whatsoever to keep the excess money, or do we have an obligation to work with tax credits and tax refunds?

Mr. Speaker, I would address the gentleman from Georgia (Mr. LINDER) for just one moment.

Mr. Speaker, I understand that the gentleman, too, lost a good friend from the State of Georgia. I want the gentleman to know that the people of the State of Colorado send their greatest sympathies. I know that the Senator was a fine friend of the gentleman's, and I want the gentleman to know that those of us in the West feel the gentleman's pain and pass on their sympathies.

I yield to the gentleman from Georgia (Mr. LINDER).

Mr. LINDER. Mr. Speaker, that is a gracious and kind statement from the gentleman. I thank him very much.

Mr. MCINNIS. Mr. Speaker, my comments were directed at the death tax, and how that impacts the community. What is the death tax? We all know that the Federal government decided some time ago that there were wealthy families in this country, the Rockefellers, the Ford's, the Carnegies, and people like that.

Back then there was kind of a rage, kind of a class warfare type of situation. We see it today. We see people in a country that, by the way, has as its model an opportunity for free enterprise, an opportunity to make something of oneself, if one wants, or an opportunity to enjoy the fruits of one's labor.

Yet, when an individual, especially back at the beginning of this death tax, at that time, made something and had an opportunity to enjoy the fruits of their labor, there were people in our society who were jealous; who said, we ought to do something to punish people that have money. We ought to go after those Carnegies and those Fords and Kennedys, people like that. Let us go after them.

So they came up with this concept called the death tax. It is a tax that is placed upon the family on the event of a death. It is interesting, back here in Washington, D.C., they look for any opportunity they can, any event that they can to call it a taxable event. Many years ago they said, hey, why not when someone dies? After all, they will not be around to object anymore. That will be a good opportunity to take a little money from somebody who worked and transfer it to a bureaucracy that did not, so let us go ahead and tax the death of an individual.

I am going to go again into my comments about what it does to a community. I will give some firsthand examples, Mr. Speaker, of how it has impacted some small people; not the Carnegies, not the wealthiest people of this country, but some people out

there, people that own a bulldozer and a backhoe and are trying to make it, a farmer, a rancher.

What disturbed me after I made my comments the other night was the following night I heard these kinds of comments. Let me say, in this House, as Members know, 65 Democrats joined with the Republicans and we passed a bill to eliminate that death tax. Why? Because it is the most unjustified tax that we have in our system. The tax is simply there to punish, nothing more, simply there to punish. We cannot justify it. When we look at the basis of our tax system, there is no way that one can defend it other than, of course, saying that one wants to attack the wealthy.

Do Members know what, we had 65 Democrats who agreed with the Republicans, so it was a bipartisan bill. But there are still two teams in this House Chamber. Members know that, we have two teams in this Chamber. One team, as far as I can recall from the vote, all of the Republicans and 65 of the Democrats, that team said that the death tax is inherently unfair. That team says there is no justification for the death tax. That is the team to get rid of the death tax. Then we have a team on the other side, and let us face it, it is the Democrats; not all of them. But the team, the second team is comprised of the Democrats who say, hey, wait a minute, we ought to have a death tax.

In fact, that team is led by the President and the Vice President, who not only disagree with doing away with the death tax and have threatened to veto the bill which would eliminate the death tax, but they have the audacity, the administration, our president and our Vice President have the audacity this year in their budget to increase or propose an increase, an increase in the death tax of \$9.5 billion.

That is a lot of money. That is going to hurt a lot of people. But that is \$9.5 billion more, \$9.5 billion, not million but billion more that is going to come from all of the communities across the United States and be funneled right into Washington, D.C. simply as a result of a death, simply as a result of the death of these individuals.

I do not think we ought to increase it. I do not think it ought to exist. Tonight my comments are primarily directed at that second team, that second team that thinks the death tax is justified.

That second team made some comments. Let me repeat a couple of others. "Oh, this death tax, eliminating it, it goes to the wealthiest families in America." Well, I have news for them. I want them on the second team, why do they not take a little time to get beyond the Potomac River and to come out. I will take them out to some farms, some ranches.

I will show them in Colorado some small contractors, a contractor that has a bulldozer, a dump truck, a backhoe, and all of a sudden they fall into the classification of wealthy. I will

show the Members people that just own simply homes in Colorado.

For example, my district, which is the Third Congressional District, has seen strong economic growth. Our property values have gone up. I can show Members people who have a small business, maybe a little bookstore, and they own their home, and all of a sudden, to the second team they fall in that classification of wealthy. They fall in that classification that they think they are justified on taxing them simply because there has been a tragedy or death in their family.

These people are not wealthy. Even if they were wealthy, what justification do they have to go out and tax the family simply because there has been a death? By the way, let us make it very clear, this property that is being taxed simply because there was a death in the family is property that has already been taxed. In some cases, it has been taxed and taxed and taxed.

We do not have citizens out there who are being assessed the death tax because they did not pay taxes on the property that they left. This is property that has already been taxed. At a minimum, at a minimum, it is double taxation. Yet, the second team still has the gumption to stand up, it almost sounds like a positive word, so I still have to go back to my other word, the audacity to stand up and say, yes, but it is still justified. It is a good way to punish the wealthy. Besides, it only hurts the wealthy. We will talk about that in a moment, about what it does to a community. "You know, we need the money in Washington." That is the next one.

These are quotes from the CONGRESSIONAL RECORD: "I think Democrats feel that we do not have to give Bill Gates and Ted Turner and Steve Forbes a massive multi-billion dollar tax cut to protect the family farmer in Texas or Gatesville or some small businessman in Texas."

I have news for them, the second team, they can be assured that the Gaseses and the Kennedys and the Turners and the Forbes and the wealthiest families in this country have got some of the finest lawyers in this country making sure that through the use of foundations and limited partnerships and other items, that they are not going to pay this tax.

This is not about the Forbes, the Carnegies or the Fords or the Kennedys, this is about the families in America who have a small farm, or the families in America who have a small business, or the contractors who simply have, and this is all it takes, a backhoe, a bulldozer, and a dump truck, and all of a sudden this is the guy or gal we are talking about.

These are not these big wealthy people, these are everyday people in communities outside of Washington, D.C. that they are about to continue to devastate if they meet an untimely death, or if they do not have the money to hire the legal counsel to go out there

and protect their assets from their own government, who has already taxed them throughout their lives on this property, to protect them from their own government coming in and taking that property because a taxable event called a death took place.

Let me make another quote, another quote given after I made my remarks the other night by, again, this second team. Remember, the first team has 65 Democrats and all the Republicans on it. They say, get rid of the death tax. The second team has, unfortunately, all Democrats who want to keep the death tax in place.

Let me quote from that team: "So, this business about being a farmer-driven issue, this being a small business-driven issue, that is fiction. That is bait and switch. They will hold out the farmer, they will hold out the small business owner. Believe me, repeal of the death tax is not about them at all."

The heck it is not about them. Where do they come off that we stand up here and say we ought to get rid of it because it does impact farms in this country and ranches, yet they seem to say up here, hey, it is not about that at all. That is exactly what it is about. They need to leave the fine halls of this Capitol and go out to small-time America and look at the ranches, the farms, the small businesses.

More than that, they need to look at the communities where this money is circulating. Look at the communities where these families are helping that community thrive economically, and look what happens when we tax upon a death. We do not tax the families in these communities and then keep the money in the local community.

For example, if we have a death of an individual, let us say a contractor who owns a bulldozer, a backhoe, and a dump truck, and therefore is subject to the estate tax, and especially if we throw their home in there and if they own their own office.

Let us say that contractor is in Denver, Colorado, and the contractor meets an untimely death, so the government swoops in to tax it. Do Members think the death tax that is imposed upon that estate, that that money, when it goes to the government, is kept in the community of Denver, Colorado? Of course, it is not. It is money taken out of Denver, Colorado, and transferred to the government in Washington, D.C.

Do Members think for one moment that the government in Washington, D.C. says, Gosh, here is some money on property we have already taxed coming from Denver, Colorado; let us go ahead and send that money back to Denver, Colorado, so they can have better parks, light rail, or some other type of improvement to their community, because after all, these dollars came from that community? Of course, they do not say that in Washington, D.C.

I go on: "The first question we want to address is, are the Republican tax

bills fiscally responsible?" There are two key bills in front of us right now, two key bills that are going down to the President that will reduce taxes. Both of those bills are not justified in our tax system. One of them is called the marriage penalty. The second one is called the death tax.

The second team over here that says, hey, they take a look at this and they say, are these tax bills reducing the tax, getting rid of the marriage penalty and getting rid of the death tax? Forget the question whether they are justified or not, but is it fiscally responsible to get rid of them?

Guess what, second team, do they know what percentage of the surplus these two combined take up, what it will cost us of the surplus? That is right, 2 percent, 2 percent of our surplus. We are saying, team number one, again, which was 65 Democrats and the entire Republican body, we are saying that 2 percent of that surplus ought to go back to the taxpayers in the communities from whence it came because it got to us through a marriage penalty, after all, in a country which encourages marriage, a country which says, look, we not only encourage it, we think it is your responsibility to be married. We think it is a basic part of families.

The death tax, here it is, taxing property that has already been taxed. Neither one of these are justified. But do Members think it is fiscally irresponsible because we take 2 percent, 2 percent of that surplus and we send it back to the taxpayers by saying to them, from now on, when you get married, you are not going to be penalized for it; and number two, your death is no longer classified as a taxable event.

I go on, here. Again, I want to repeat the one statement that was said the other night: "Some say," and that (some) is me, by the way, team number one, so let us just put the word, although the quote is "some," let us put the word "team number one" in there.

□ 2200

Team number one says we ought to pass these massive tax cuts because this is the people's money. Again, they are darn right it is the people's money. It is not their money. It is not my money. We simply manage the money. We have a responsibility to manage this money in a fiscal way, but not only just fiscally responsible, we have a moral obligation to say, is it justified to penalize somebody because they are married, is it justified to tax somebody because of the event of a death.

Now, let me talk about something else, and, again, going back to this quote and this business about being farmer driven, small business driven, that is bait and switch. What a song and dance. That is simply a song and dance.

Let us take a look at what happens in the community. I am actually going to give my colleagues some true examples of how it has impacted these com-

munities. By the way, these examples are not going to come from the Carnegies or the Fords or the Kennedys or the wealthiest people of this country. These are going to come from Main Street America. These will be from Main Street America.

Let us for a moment, before we go into these true-life stories, let us talk about something else. Number one, remember what I said. Here is Washington, D.C. Washington, D.C., as I said earlier, when one takes a look at the map, one will notice there is Florida that comes over like that. We better centralize Washington a little more. But when we look at Washington, D.C., remember what I said earlier, Washington, D.C. is the only city in the country which, the larger the government becomes, the more prosperous Washington, D.C. becomes.

Washington, D.C. has the largest percentage of any city in the country of people who work for the government. In Washington, D.C., many people's task, their job in Washington is to reach out with their fingers and gather as many tax dollars as possible and bring them to this city, bring it in from every direction in the country, bring that money to Washington, D.C. so Washington, D.C. turns around and can redistribute it on their terms, on their terms.

Well, let us do not talk about what goes on in Washington, D.C. Let us talk about what goes on in this community out in Utah or this community down in Louisiana or this community up in Montana or this community over in Wyoming or Idaho or Oregon or Washington or California. Let us for a moment talk about community.

Here is our community. Let us take two examples in our community. One of a very wealthy person. Let us go ahead and let us hit that nail on the head. Let us talk about an individual who, through the American dream, through the American free enterprise system, worked hard and became wealthy.

Let us say, for example, it was a person that developed a better mouse trap or maybe they are the ones that invented the seat belt, and every car needs it, so they are very wealthy. Here is that very wealthy person.

Now, team number two says that one ought to go after this wealthy person simply because of the fact that they are wealthy, no other reason, go after them on their death because they died with money in their hands. They say take that money and send it to Washington.

Well, let us take a look at where that money is in our community, this is our community, before it is sucked out of our community and sent east to Washington, D.C.

That money in that community, and there is one exception, if this very wealthy individual in that community takes that money and goes out in on his backyard or her backyard and digs a hole and buries it in the ground

where it does not circulate in the community, then one has no benefit of that money being in the community. But in every other case, and, by the way, I know of no one who does that, but in every other case, that money in the community provides jobs. That money in the community goes to, not national, but community charities, maybe the local church, maybe help out the local school. That money in that community goes to the local bank; and that bank in turn loans out money to small business people or other people. Maybe they want to improve their house. Maybe they want a student loan. Maybe they want a new car. In other words, this money that this wealthy person has circulates in our community. But it circulates in our community.

What happens when X up here, when he or she dies, and the Federal Government decides to impose a death tax? What happens is the Federal Government comes in and takes this money used for jobs, this money used for local charity, this money used as a tax basis or otherwise for schools, this money deposited in the local bank, and it takes that money, and it moves from here to Washington, D.C. Then the people in Washington, D.C. get to use it in their community or get to redburse it as they see fit. Example number one.

Now, let us talk about example number two in our community. In our community, we have somebody who is not wealthy, and I will give my colleagues a good example, a ranching family. Now, I come back to this quote given by team number two. So this business about being a farmer driven issue, as if it is not a farmer driven issue, about being a small business driven issue, as if it is not a small business driven issue, that is fiction. It is bait and switch.

This is no bait and switch. Lock, stock and barrel, it is about small business. Lock, stock and barrel, it is about small farms. Lock, stock and barrel, it is about small ranches. Lock, stock and barrel, it is about our young people. It is about the American dream.

As I said the other night with my comments, my wife and I, one of our goals in life, and we have sacrificed, we would like to have a boat. We really would like to have a boat at Lake Powell. We just bought a car the other day. We bought a used car. We would like to buy a new car. But do my colleagues know why? We are not a hardship case. I am not asking for that kind of sympathy. But we have made a conscious decision to try and put something aside for the next generation behind us so that they know they will have a college education, so that our grandchildren, we do not have grandchildren yet, but we hope to have grandchildren, that they will be able to have a college education. Maybe they will have enough money for a down payment on a home. Is that not the American dream? Is that not what it is about?

The previous speaker to me who spoke prior to my speech spoke about the youth of America. Now, her topic was a little different, but, nonetheless, one can look at most of the speeches given on this House floor, and they talk about the young people. They talk about the hope of this great country and how the hope is fundamentally based on the young people. Why not give them an opportunity? Why not give them a head start?

So it is about small business. It is about the dream and helping the next generation. It is not about the wealthiest people necessarily.

One may have an, and the reason I keep coming back to this contractor, because, as cited in the Wall Street Journal, if one is a contractor who owns a bulldozer, a dump truck, and a backhoe, they are now subject to the estate taxation in this country because team number two considers them wealthy.

So when one goes into a small community, and here is one's contractor, he has got the dump truck, he has got the backhoe, and he has got the bulldozer.

Here is Joe Rancher over there. Now, Joe Rancher has some land. Let us say the land went from one family to the next. I can tell my colleagues my in-laws are ranchers in Meeker, Colorado. They take great pride in the fact that the land has been in the family, the same ranch, since the 1880s, 120 years that ranch.

But this is the generation whereupon the biggest test will come because they do not have the money to pay off the people in Washington, D.C., the government, in the event of an untimely death in that family. So it is about that ranching family.

So what happens? By the way, anybody that cares about the environment, this is also about the environment, because in our example here of the ranch, with property, do my colleagues know what happens to that family upon the untimely death? Now, remember, again, if they are very wealthy, they have got estate planning. They can probably protect it. But the middle class rancher, and I would venture to say most of the ranching communities and most of the agriculture-based communities and most of the small business people in this country are not wealthy enough to go out and hire an entire regime of attorneys and CPAs to help them avoid this tax.

Take a look at what happens from an environmental point of view on this ranch. Do my colleagues know what is going to happen if there is a death there and they are subject to that estate tax? They are not going to be able to carry on the ranching operation. The only option they have, especially if they are in Colorado or Wyoming or one of these boom States like Utah or Arizona, their response is to go out there and divide this thing up into housing units, put the acres in there and put in housing subdivisions. That

is what the government is forcing them to do, and this open space, not to say the least about the tradition of the ranch, goes up in a puff of tax.

Now look at this small business person that has that contractor. That contractor needs his bulldozer or she needs her bulldozer. They need their backhoe, and they need their dump truck. So we have a death. They are subject to the death tax. What happens, they have to sell the dump truck. Do my colleagues think this business can operate now with a backhoe and a bulldozer, but no dump truck? Or let us say they sold the bulldozer. Do my colleagues think they can operate just with a backhoe and a dump truck after paying its penalty to the government?

I am saying to team number two, this makes a difference.

Let me move to a few, as I said, examples. I apologize to my colleagues here for reading. Most of my comments are not from written script at all, but these are written, and I want to be sure that I read them correctly. These are letters that we have gotten or statements we have taken. This is not fiction, by the way. This is not, as the second team calls it, bait and switch. This is about real-life America. This is about the people that live outside the Beltway of Washington, D.C.

Let me begin with a story about Ray. Ray is deceased. He died earlier this year. He owned a service station on the corner. Ray had this service station for 27 years. For 27 years, other service stations were built on the other three corners. The intersection became busy. The roads forming that intersection were expanded to four lanes. So it was a good place for Ray's business. He had two service bays plus a car wash. He had some old pumps and old equipment. He cleared \$70,000 a year, not wealthy, but he made a good living through his years and years of hard work. His wife she did the bookkeeping for the business. His grown son worked there. Eventually, the son and his family were going to take over the business.

When Ray died, he had a \$50,000 term insurance policy, \$60,000 in municipal bonds, \$174,000 in his retirement plan, and of course the service station. A few months after he died, unfortunately Ray's wife passed away.

Upon the death of his parents, the son who was going to take over the business discovered that the land upon which the service station sat had appreciated over the years and was now worth \$1.7 million. The service station and the equipment was worth about \$158,000. He also learned that his father's retirement plan was funded on a before-tax basis. So not only would he have to pay the death taxes, but income taxes would be due on the retirement.

The son was now in a situation that was very dismal, and he began looking for a way to pay the taxes on this estate. The son's conclusion was, if I can run this as well as my father or even

better, I can make, maybe, \$70,000 a year, but I am going to have to pay somebody to keep the books, because his mom kept the books before. Now he is going to have to pay somebody, so it is going to be a little tighter.

He did not have a proven record so the only thing he could do was to borrow against the land and the equipment to pay the death taxes. However, when one looked at the revenue that came off the service station, it was not enough to service the interest on the loan that he had to take to pay off the government on property that had already been taxed. He has no choice but to sell the business.

Here is a letter from Derek Roberts. "My family has ranched in Northern Colorado for 125 years." 125 years, Mr. Speaker. Think of how many generations in 125 years were on this farm. "My sons are the sixth generation to work this land. We want to continue, but the" Internal Revenue Service "is forcing almost all ranchers and many farmers out of business. The problem is" the death tax.

"The demand for our land is very high and 35-acre ranchettes are selling in this area for as high as" several thousand dollars "per acre. We want to keep it open space, but the U.S. government is making it impossible because we will have to pay 55 percent tax", 55 percent, 55 cents on every dollar "when my parents pass on."

□ 2215

"Ranchers are barely scraping by these days anyway, but since we want to save the ranch, we are in trouble. The family has been able to scrape up the estate taxes as each generation dies up to this point in time. This time, however, I think we're done for. Our only other option is to give the ranch to a nonprofit organization, and they all want that, but they won't guarantee they won't develop it.

"My dad's 90 years old, and we don't have much time to decide what to do. We are one of only two or three ranchers left around here. Most of the ranches have been subdivided. One of the last to go was a family that had been here as long as our family. When the old folks died, the kids borrowed money to pay the taxes. Pretty soon they had to start selling the cattle to pay the interest on the money that they borrowed to pay the taxes. When they ran out of cattle, their 18,000 acre ranch was foreclosed on, and now it's being developed. That family, by the way, now lives in a trailer near town, and the father is a highway foreman.

"If you want to stop sprawl, if you want to preserve ranching, you better ask the government to get off the backs of family farms and ranches."

This letter is from Ron Edwards. "Dear Representative, I'm writing to bring your attention to an issue of the utmost importance to me, my family, my employees and businesses: Elimination of the death tax. I urge you to support and pass death tax repeal legislation this year."

Mr. Speaker, I would like Ron to know that we passed it out of the House, and the good news is that we passed it out of the Senate. Unfortunately, the President and the Vice President have vowed to veto that legislation. And, unfortunately, I have to report that in this House, while 65 Democrats and the Republicans supported the repeal of it, there is a team, team number two, that wants not only to keep it, but the administration is asking to increase it.

"We are celebrating 66 years in business." Sixty-six years in the same business. "My grandfather Vic started with a fruit and vegetable stand in 1933 at our current location east of Fort Morgan, Colorado. The business grew into a grocery store and a lawn and garden center. My father Vic, Vic Junior, is 80 years old and, unfortunately, in poor health.

"No business can remain competitive in a tax regime that imposes rates as high as 55 percent upon the next generation that wants to take that business. Our tax laws should encourage," and this is probably the most important sentence that I have read in any letter, in any letter that has come to me about the death tax. This sentence written by Ron Edwards out of Fort Morgan, Colorado, is probably the most important, the most pertinent sentence to the death tax that I have, and let me read it. "Our tax laws should encourage rather than discourage the continuation of these businesses."

Let me repeat that. Our tax laws should encourage rather than discourage the continuation of these businesses. It is the American Dream to be able to pass from one generation to the next generation our mechanic shops or our ranches or our bulldozers or the family farm. And this gentleman right here, he is not a lawyer, he is not a politician, he is not a bureaucrat in Washington, D.C., he is not a C.P.A. he simply says I am confused; should it not be the policy of the United States Government to encourage rather than discourage the continuation of these businesses.

"While being a member of the House Ways and Means Committee, I'm sure you already know the urgency for estate tax repeal is supported by the Joint Economic Committee study Economics of the Estate Tax. Family-owned businesses and their employees will continue to suffer until this unfair, unprotective and uneconomic tax is abolished. My wife Vicki and I are active in the party and look forward to working with you and your staff to enact some common sense legislation to preserve and promote our Nation's family-owned enterprises."

Now, let me read some testimony. First of all, colleagues, let me say that I fully intend to address Social Security next week, but tonight it is so important to talk about this death tax, especially after hearing the comments made subsequent to my comments the other evening. So I will continue on,

and let me briefly talk about an article out of the Aspen Times, Aspen, Colorado.

"There are a lot of tales to be told about the conversion of former ranches into luxury homes or golf courses throughout this 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," says this ranch owner Dwight. "The family roots are dug deep along Capitol Creek Road in old Snowmass, and for nearly a century heritage and hard work," heritage and hard work, "were enough to sustain those who lived on this ranch. But that all changed in 1976.

"Until Dwight's father's death, each generation presided over a working cattle ranch that was both the lifeblood and the livelihood of this clan. His later years were lean times, but the fate of the ranch was not at risk until the Internal Revenue Service and the government of the United States came to tax us because he died.

"The tax bill came to \$750,000, and what it took to pay this bill was one-half of the ranch and the ability to take our cattle to migrate in the winter months and 10 years to pay the last installment." Just to pay those taxes on property that had already been taxed.

"What those taxes took was also something very vital, the ability of the next generation to support the family by working the land that had been in the family for so long. Dwight now works as a mechanic for the Roaring Fork School District, and then at night when he gets home he gets to work on what's left of the ranch. He doesn't mind the long hours he has to put in. What does get under his skin, however, is the memory of how an IRS agent overseeing his father's taxes either didn't recognize the devastation that was about to occur or didn't care. It was just pay us or we will seize everything. If anything's left over, you can keep it, but if you can't make ends meet on what's left, then you can hit the streets.

"Our family has no intention of selling the remaining acres, but we really don't know if our daughters are going to be able to continue to keep what is left intact. With only half the land to graze and the tough prices in the ranching community, the ranch itself is only making enough to cover the annual property taxes and our operating expenses. It is the day job at the school district as a mechanic that pays the doctor bills, the car insurance, the grocery bills and everything else.

"There's always hope that things will change before my daughters need to make any decisions about the ranch, but I wonder if people really think

about the permanent changes that will occur when the ranch is sold, dividing it up, chopping up a ranch that will never again in the history of this country become a ranch. It will become a housing subdivision.

"There are some movements with hope in the right direction, trying to eliminate the death tax. But are they moving quickly enough?"

That's the thought of mainstream America out there. Let me read another quote, and I will just take a couple of key areas here. This was a statement given on the record.

"I have been a member of small business for more than 10 years. My family lives in the central part of Idaho. Our family's cattle ranch is outside of Mackay, Idaho. The ranch consists of 2,600 deeded acres. My youngest brother lives and manages the ranch with my brother. We all grew up alongside my father, mother and grandfather. We worked weekends, we worked holidays, we worked summers branding, moving, and riding the range, fixing fences. We didn't have a lot of material things, but we had our family and the land and the life-style that we loved.

"On October 5, 1993, my father was accidentally killed when his clothing got caught in the farm machinery. He was 71 and he was healthy. He worked dawn until dusk, and he loved the land and he loved his family. We were always a very close-knit family and the hub of our family was my father and the ranch. Even though my brother, my sister, and I don't live there anymore, we all go home, along with the grandchildren, to help with the seasonal work. We take as much time off as we can to go up and help the ranch.

"My father's death was the most devastating event that any of us have ever gone through. The second most devastating event was sitting down with our estate attorney after my father's death. I will never forget his words. 'There is no way you can keep this place. Absolutely no way.' Still in shock from the accident, I said, how can this be? We own the land. We have no debt. We just lost our father and now we're going to lose the ranch?"

"Our attorney proceeded to pencil out the death taxes that would be due after my mother's death and we all sat in total shock. It had taken my grandfather and his father their entire lifetimes to build up this ranch. And now we cannot continue on and the grandchildren will not have the land and the rich heritage that it provided.

□ 2230

"It has been 3½ years since my dad's accident, and we still don't know what we are going to do. We only know that we will not be able to keep the ranch unless something is done with the estate tax law now.

"The estimated estate tax on our family ranching assets is \$3.3 million. We gross, not net, approximately \$350,000 per year from the cattle. Without the land being paid for and tight

operating costs, we would not be able to make money from the business. Currently what we are trying to do is sell off one of our spring ranges in order to buy a million-dollar life insurance policy for our mother." So they are going to have to sell a part of the ranch to buy a life insurance policy on their mother so that perhaps it can allow them to pay off one-third of the estate taxes and avoid a fire sale.

"My mother does not have a husband anymore. She worked hard all her life and gave up a lot of material things to make this ranch operate. Now unless this estate tax law is changed or abolished, she will have to leave her home, the home she loves and our family will not have a base from which to carry on.

"This same scenario is happening to a lot of ranchers in our valley." It is not just happening to the Fords and the Carnegies and the wealthiest people of this country. It is happening to a lot of people in this country. It is happening and impacting heritage. It is impacting a lot of small businesses and it is impacting the American dream to be able to do something for the next generation.

Remember the statement that I made earlier? Why is it that this government discourages instead of encourages the continuation of these type of ranches or businesses? This letter goes on. Let me conclude the statement.

"I urge you to ask yourselves why does this tax exist? Is it worth the great harm it caused to my family and many others? If it is not worth the harm, then shouldn't the tax be eliminated? I hope you will remember our family when you consider this."

Let me say in conclusion of these remarks this evening, do not think as you hear from team number two that is encouraging the continuation of the death tax, do not pay heed to the President and the Vice President's policy that says we should increase the estate tax, the death tax. What you should pay attention to are the 65 Democrats and the entire Republican body that says, This death tax is not fair. It is not justified. It is on property that has already been taxed. And it is devastating some of our communities for the simple reason that a death occurred. We are only taking 2 percent of the surplus to eliminate the marriage penalty and to eliminate the death tax.

I urge every one of my colleagues, and I am telling you, 65 of the Democrats have already joined team number one. The Republicans are on team number one. I urge the balance of my colleagues, stand up and say no to this death tax. If you think, for example, it only happens to the wealthy, go home this weekend, go out to the small businesses and the farms and ask them.

Just one final concluding remark, and, that is, remember the sentence in the letter I just read, and, that is, Mr. Speaker, should we not be encouraging rather than discouraging the continuation of these ranches and these small

businesses? Of course we should. We have an obligation to do so.

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**REPORT ON RESOLUTION WAIVING POINTS OF ORDER AGAINST CONFERENCE REPORT ON H.R. 4810, MARRIAGE TAX PENALTY ELIMINATION RECONCILIATION ACT OF 2000**

Mr. LINDER (during the special order of Mr. MCINNIS), from the Committee on Rules, submitted a privileged report (Rept. No. 106-766) on the resolution (H. Res. 559) waiving points of order against the conference report to accompany the bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001, which was referred to the House Calendar and ordered to be printed.

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**REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 4871, TREASURY AND GENERAL GOVERNMENT APPROPRIATIONS ACT, 2001**

Mr. LINDER (during the special order of Mr. MCINNIS), from the Committee on Rules, submitted a privileged report (Rept. No. 106-767) on the resolution (H. Res. 560) providing for consideration of the bill (H.R. 4871) making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 2001, and for other purposes, which was referred to the House Calendar and ordered to be printed.

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**LEAVE OF ABSENCE**

By unanimous consent, leave of absence was granted to:

Mr. BACA (at the request of Mr. GEPHARDT) for today and the balance of the week on account of a death in the family.

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

Mr. ROEMER (at the request of Mr. GEPHARDT) for today after 6:55 p.m. and the balance of the week on account of family matters.

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**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:)

Ms. WOOLSEY, for 5 minutes, today.

Mr. STRICKLAND, for 5 minutes, today.

Ms. STABENOW, for 5 minutes, today.

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

Mr. NORWOOD, for 5 minutes, July 20.

Mr. JONES of North Carolina, for 5 minutes, July 20.

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

Mr. BACA, for 5 minutes, today.

(The following Member (at his own request) to revise and extend his remarks and include extraneous material:)

Mr. HOLT, for 5 minutes, today.

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**ADJOURNMENT**

Mr. MCINNIS. Mr. Speaker, pursuant to House Resolution 558, I move that the House do now adjourn in memory of the late Hon. PAUL COVERDELL.

The motion was agreed to; accordingly (at 10 o'clock and 31 minutes p.m.), pursuant to House Resolution 558, the House adjourned until tomorrow, Thursday, July 20, 2000, at 10 a.m., in memory of the late Hon. PAUL COVERDELL of Georgia.

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**EXECUTIVE COMMUNICATIONS, ETC.**

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

8908. A letter from the Administrator, FSA, Department of Agriculture, transmitting the Department's final rule—Lamb Meat Adjustment Assistance Program (RIN: 0560-AG17) received June 20, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

8909. A letter from the Associate Administrator, Agricultural Marketing Service, Fruit and Vegetable Programs, Department of Agriculture, transmitting the Department's final rule—Avocados Grown in South Florida; Increased Assessment Rate [Docket No. FV00-915-2 FR] received June 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

8910. A letter from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting the Department's final rule—Tuberculosis in Cattle and Bison; State and Zone Designations [Docket No. 00-055-1] received June 27, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

8911. A letter from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting the Department's final rule—Importation of Bovine Parts from Argentina [Docket No. 00-038-1] received June 27, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

8912. A letter from the Associate Administrator, Agricultural Marketing Service, Fruit and Vegetable Programs, Department of Agriculture, transmitting the Department's final rule—Walnuts Grown in California; Report Regarding Interhandler Transfers of Walnuts [Docket No. FV00-984-1 FR] received June 28, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

8913. A letter from the Associate Administrator, Agricultural Marketing Service, Fruit and Vegetable Programs, Department of Agriculture, transmitting the Department's final rule—Almonds Grown in California; Release of the Reserve Established