

Unlike the 50 States who have control of their tax system, Guam is required to mirror the income tax portion of the Federal Internal Revenue Code, and any changes to the IRC would have a direct impact not only on taxes paid by my constituents, but also on the general fund revenues collected by the government of Guam.

Under the current framework, it is the United States Congress, not the Guam Legislature or any other elected body on Guam, that sets the income tax provisions for our territory. Any changes to the Internal Revenue Code are automatically mirrored and adopted as changes to Guam's local tax structure.

This does not give Guam the ability to decide for itself the best tax structure for the people of Guam. It applies decisions made for the Nation as a whole, with more than 320 million citizens, to significantly different demographics on our island of just 170,000 Americans.

Even more outrageous, Mr. Speaker, is that Republicans will have brought this bill to the floor without any opportunity for the Delegates from the territories to affect it or express our support or opposition through a recorded vote.

As the Speaker knows, as a Delegate from a territory, along with the other four territories and D.C., we are not able to vote on amendments on the floor of this House, nor are we able to cast a vote on the final passage of a bill.

Some on the other side will argue, especially since H.R. 1 is a tax bill, that the Delegates—therefore, the more than 4 million American citizens who live in the territories—should not be able to vote on the bills considered by this House because our constituents do not pay taxes to the Federal Treasury.

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But this ignores the sacrifices that the sons and daughters of Guam and the other territories make to defend our country through military service, as well as the fact that my constituents pay other Federal taxes that support Federal programs like Social Security and Medicare.

Importantly, Mr. Speaker, H.R. 1 will have a direct impact on my constituents because of the Federal Government's requirement for the government of Guam to mirror the Internal Revenue Code. This will directly impact the rates, deductions, and credits paid by Guam tax filers and, unlike the States, will also directly correspond to the revenues collected by our territorial government.

This, Mr. Speaker, is the very definition of taxation without representation.

So I cannot support the Republican tax plan because it ignores the impacts it would have on my constituents in Guam and the other territories, and it prevents the people of Guam from having a say, through their own represent-

ative in both the House and the Senate, in its development.

I oppose, Mr. Speaker, H.R. 1, and I urge my colleagues to defeat it. Vote "no."

WEALTHCARE ABOVE HEALTHCARE

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. AL GREEN) for 5 minutes.

Mr. AL GREEN of Texas. Mr. Speaker, I always acknowledge the pre-eminent privilege to stand in the well of the Congress of the United States of America. It is a unique opportunity accorded few in a country of millions. So I am honored to stand here, Mr. Speaker.

I love my country, but I must say, Mr. Speaker, I stand here with profound disbelief—profound disbelief—because I cannot believe, Mr. Speaker, that the Senate of the United States of America is considering removing 13 million people from insurance in a tax bill.

The Senate is proposing in a tax bill—that can't solve all of our problems, by the way—that 13 million people lose healthcare—13 million people without a primary care physician.

Perhaps not all, but it is fair to assume that millions will not have a primary care physician. Millions will no longer get the preventive care that can save dollars as well as lives. Millions will find themselves in emergency rooms receiving primary care.

I cannot believe that the Senate of the United States of America, in a tax bill, would remove 13 million people from the insurance rolls and, in so doing, acquire \$338 billion. The \$338 billion is not going to deficit reduction. The \$338 billion will go to line the pockets of people who can afford the best healthcare that the world can provide.

It is hard to believe that, in the richest country in the world, Mr. Speaker, we are about to move from healthcare to sickness care. Healthcare provides preventive care. Sickness care, Mr. Speaker, means that you show up at an emergency room.

By the way, that \$338 billion that is claimed as a savings—we will spend more than that on emergency room services for the 13 million—or the millions, whatever that number may happen to be—who are going to emergency rooms. We will spend it. People are going to get care. They won't get the best care.

We have, in the richest country in the world, concluded that we can take healthcare from those who dearly need it and provide wealthcare for those who already have it. Why would we put wealthcare above healthcare in the richest country in the world? I cannot believe that this is happening in the United States of America.

By the way, Mr. Speaker, you and I know that if the Senate can do this, then the House will follow suit. The

House will pick up that language, some variation of it, if not the exact language. We will find that, in the House, we will be voting to eliminate insurance for 13 million people.

Mr. Speaker, our country is better than this. Our country is a country that cares for every person where, yes, we will care for the well-off, the well-heeled, and the well-to-do. Yes. But we also care for the least, the last, and the lost. In this country, we care about people, and we want every person to have the best healthcare.

So I suffer from disbelief. I am thunderstruck. I cannot imagine the Senate removing 13 million people from healthcare to provide wealthcare for a few.

HONORING MS. JEWEL BARKER ON HER 90TH BIRTHDAY

The SPEAKER pro tempore. The Chair recognizes the gentleman from Illinois (Mr. RUSH) for 5 minutes.

Mr. RUSH. Mr. Speaker, in this season of trying and tough times made even tougher by the skullduggery of the Republican Members of this body, I rise today to pay tribute to my personal hero and longtime friend, Ms. Jewel Barker, who recently celebrated her 90th birthday.

Mama Jewel, as she is affectionately known to so many, was born November 3, 1927, in Solgochachia, Arkansas. She grew up in Wardell, Missouri, and attended Central High School in Hayti, Missouri, and later she attended the Lincoln University in Pennsylvania.

Mr. Speaker, Mama Jewel always felt a strong drive to improve her life which led to her residing and working in Kansas City and St. Louis, Missouri, before settling in our hometown of Chicago, Illinois, in 1956.

Though she worked several jobs, her aspiration was to return to school to earn her teaching credentials. She attained this goal by receiving a master's degree in education from the Chicago Teachers College and, in later years, a master's degree from DePaul University in Chicago.

Her love of justice for all people did not stop there. Her support for civil rights and equality culminated in her serving as "Mama" to the Illinois Chapter of the Black Panther Party.

During Mama Jewel's 38 years as an educator, she served as a teacher, mentor, counselor, role model, and as a mother figure to many. She worked tirelessly, Mr. Speaker, with students and family members in programs that met before school, after school, and even on weekends. She provided housing and financial support for several young people so they could further their education.

Mama Jewel's passion has always been focused on helping others and encouraging people to realize their full potential. This led her to playing an active part in the civil rights movement, a role that she first accepted when she organized a boycott in