

of general Medicare costs. Since its passage, not once has Washington made claims for costs incurred by Medicare.

The Secondary Payer provisions added to MARA in 1980 and 1984 give the Federal Government authority to recover Medicare costs previously promised to be paid by insurance companies. However, as noted by Krauss, the Secondary Payer provision has never been interpreted to allow the Federal Government to sue alleged wrongdoers, only insurers are allowed. To make recoveries under the Secondary Payer provisions, the Government must be able to prove the sales of tobacco, alone, are responsible for wrongdoing. Considering that Washington has played an active part in regulating, subsidizing, promoting and profiting from tobacco products while completely aware of its health risks, such proof of autonomous wrongdoing is difficult to find. Krauss concludes his article, describing the federal tobacco lawsuit as a "thinly veiled quest for billions in federal revenue," unobtainable through the U.S.'s constitutional taxing process.

For my friends on the other side who bemoan any kind of reduction in government spending, it's almost amazing they are working to cut funding for veteran health care and for military families, just to advance the political agenda of the administration. I strongly urge my colleagues to vote against this amendment.

**COMMEMORATING THE HEROISM OF STANLEY T. ADAMS, RECIPIENT OF THE CONGRESSIONAL MEDAL OF HONOR**

**HON. GREG WALDEN**

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 29, 2000*

Mr. WALDEN of Oregon. Mr. Speaker, it is not necessary for me to explain the significance of the Congressional Medal of Honor. Its storied history, and the legend of the heroes who have won it, is well known to most Americans. With this decoration, the nation pays tribute to the bravest among its warriors, the men whose courage serves as a timeless inspiration to their comrades and a reminder of the fierceness of the American people to our enemies.

Among its winners is Stanley T. Adams, a veteran of the Korean war. Serving as a member of Company A, 19th Infantry Regiment, then-Sergeant First Class Adams distinguished himself above and beyond the call of duty in action against an overwhelming hostile force. On February 4, 1951, Adams and his company came under intense attack by an estimated 250 enemy troops. Against this daunting force, Adams led a valiant bayonet charge, supported by only a handful of his own men. Despite sustaining painful wounds, he charged the enemy position and engaged in vicious hand-to-hand combat for more than an hour without rest. Due to the determination of Adams and the men under his charge, the surviving enemy retreated in confusion, removing the threat to the larger American force in the area.

Perhaps no greater testament to his gallant service exists than the freedom Adams and his fellow soldiers bequeathed to the people of

South Korea. They remain a free people today because men of courage and principle would not yield to the forces of tyranny.

I will share the pride of his family, his community, and his nation on this Fourth of July, when Stan Adams' widow presents his Medal of Honor to the Oregon Veterans Home in The Dalles, Oregon. There it will remain for posterity, a permanent tribute to the bravery and dedication of one of America's greatest heroes.

**THE FAMILY HEALTH TAX CUT ACT**

**HON. RON PAUL**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 29, 2000*

Mr. PAUL. Mr. Speaker, today I attempted to help working Americans provide for their children's health care needs by introducing the Family Health Tax Cut Act. The Family Health Tax Cut Act provides parents with a tax credit of up to \$500 for health care expenses of dependent children. Parents caring for a child with a disability, terminal disease, cancer, or any other health condition requiring specialized care would receive a tax credit of up to \$3,000 to help cover their child's health care expenses. The tax credit would be available to all citizens regardless of whether or not they itemize their deductions.

The tax credits provided in this bill will be especially helpful to those Americans whose employers cannot afford to provide their employees health insurance. These workers must struggle to meet the medical bills of themselves and their families. This burden is especially heavy on parents whose children have a medical condition, such as cancer or a physical disability, which requires long-term or specialized health care.

As an OB-GYN who has had the privilege of delivering more than four thousand babies, I know how important it is that parents have the resources to provide adequate health care for their children. The inability of many working Americans to provide health care for their children is rooted in one of the great inequities of the tax code: Congress' failure to allow individuals the same ability to deduct health care costs that it grants to businesses. As a direct result of Congress' refusal to provide individuals with health care related tax credits, parents whose employers do not provide health insurance have to struggle to provide health care for their children. Many of these parents work in low-income jobs; oftentimes their only recourse to health care is the local emergency room.

Sometimes parents are forced to delay seeking care for their children until minor health concerns that could have been easily treated become serious problems requiring expensive treatment! If these parents had access to the type of tax credits provided in the Family Health Tax Cut Act they would be better able to provide care for their children and our nation's already overcrowded emergency room facilities would be relieved of the burden of having to provide routine care for people who otherwise cannot afford any other alternative.

According to research on the effects of this bill done by my staff and legislative counsel,

the benefit of these tax credits would begin to be felt by joint filers with incomes slightly above 18,000 dollars a year or single income filers with incomes slightly above 15,000 dollars per year. Clearly this bill will be of the most benefit to low-income Americans balancing the demands of taxation with the needs of their children.

Under the Family Health Tax Cut Act, a struggling single mother with an asthmatic child would at last be able to provide for her child's needs; while a working-class family will not have to worry about how they will pay the bills if one of their children requires lengthy hospitalization or some other form of specialized care.

Mr. Speaker, this Congress has a moral responsibility to provide low-income parents struggling to care for a sick child tax relief in order to help them better meet their child's medical expenses. I would ask any of my colleagues who would say that we cannot enact the Family Tax Cut Act because it would cause the government to lose too much revenue, who is more deserving of this money, Congress or the working-class parents of a sick child?

The Family Health Tax Cut Act takes a major step toward helping working Americans meet their health care needs by providing them with generous health care related tax cuts and tax credits. I urge my colleagues to support the pro-family, pro-health care tax cuts contained in the Family Health Tax Cut Act.

**INTRODUCTION OF A BILL TO AMEND THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION AUTHORIZATION ACT OF 1992**

**HON. BENJAMIN L. CARDIN**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 29, 2000*

Mr. CARDIN. Mr. Speaker, the legislation which I am introducing, which is a companion bill to the one introduced by Senator SARBANES, would provide NOAA with additional resources and authority necessary to ensure its continued full participation in the Bay's restoration and in meeting with goals and objectives of the recently signed Chesapeake 2000. First, this measure would move administration and oversight of the NOAA Bay Office from the National Marine Fisheries Service (NMFS) to the Office of the Undersecretary to help facilitate the pooling of all of NOAA's talents and take better advantage of NOAA's multiple capabilities. In addition to NMFS there are four other line offices within NOAA with programs and responsibilities critical to the Bay restoration effort—the Office of Oceanic and Atmospheric Research, National Ocean Service, National Weather Service, and National Environmental Satellite, Data and Information Service. Getting these different line offices to pool their resources and coordinate their activities is a serious challenge when they do not have a direct stake or clear line of responsibility to the Chesapeake Bay Program. Placing the NOAA Bay office within the Under Secretary's Office will help assure the coordination of activities across all line organizations of NOAA.

Second, the legislation authorizes and directs NOAA to undertake a special five-year