

Bret has left us, his good-natured spirit lives on through the lives of those he has touched. I would like to extend my thoughts and deepest sympathies to Bret's family and friends during this difficult time.

**FAMILY CHRISTIAN ACADEMY GRADUATION**

**HON. VAN HILLEARY**

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. HILLEARY. Mr. Speaker, last month, a group of home school students from Tennessee won the National Mock Trial Championship. The team represented Family Christian Academy, a network of home schoolers based in Tennessee.

This Saturday, Family Christian Academy will hold a commencement ceremony for over 100 graduates. These graduates are part of a growing movement in Tennessee and across the nation. In our country, over 850,000 children are being educated at home.

Home schooled students come from all walks of life, and more often than not, they are excelling in academics. In May, the Wall Street Journal noted, "In recent years, homeschoolers have been disproportionately represented in spelling and geography bees. But their victory this month in the National High School Mock Trial Championship, held in St. Paul, Minn., is more intriguing still, because this contest—designed to foster appreciation for the U.S. system of law cannot be written off as an exercise in mere memorization. As the competition's Web page states, it is based on 'critical thinking, reading, speaking, and advocacy.'"

I believe one of our highest priorities is to make sure every child has the opportunity to receive a quality education, one that will allow each to pursue his or her dreams. The genius of America is that we provide a free public education to everyone while also giving people the freedom to pursue other forms of educational excellence, whether it be in private, parochial, charter or home schools.

Home schooling has proven itself to be a very good option for educating our children and youth. I congratulate the graduates of Family Christian Academy, and I pay tribute to their parents and the many others who have provided them with strong educational foundations that give them the tools they need to pursue their dreams.

**PAYING TRIBUTE TO JUDI HAYWARD**

**HON. SCOTT McINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to pay tribute to Judi Hayward, an exceptional individual who has selflessly devoted her time and energy to the betterment of the community. I applaud her outstanding character, and her desire to support her community. Judi Hayward demonstrates amazing qualities worthy of such praise.

Judi so much admired the majestic mountains of Colorado, she moved from the Midwest to Battlement Mesa in 1980, where she met her beloved husband the late Lee Hayward. Judi actively contributed to the community of Battlement Mesa, beginning to work at the American Heart Association in 1986. After she married, Judi became her husband's humanitarian colleague, and aided her husband with his duties at the National Park Service. Not surprisingly, she later deservedly became the President of the Grand Valley Parks Association.

Judi has actively assisted the Historical Society with their plans to renovate an old school house, and develop a small museum. Because Judi strongly believes in the idea of neighborhood unity, she diligently worked with the Junior College School board, towards the improvement of local community Colleges. Judi's selfless contributions over the past few decades continue with each responsibility she undertakes. Judi currently sits on the Zoning Commission board in Parachute, Colorado, and she looks to help improve future neighborhood growth.

Mr. Speaker, it is with great pride, I honor such an amazing individual before this body of Congress and this nation. Words will never express the gratitude that I have for Judi, but I will state my sincerest appreciation for her efforts. Judi, thank you for your hard work in our country, and I anticipate great future achievements from you.

**BAD TAX POLICY**

**HON. RON PAUL**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, June 11, 2002*

Mr. PAUL. Mr. Speaker, I wish to call my colleagues' attention to the following article entitled "Bad Tax Policy: You Can Run . . ." by Daniel Mitchell, McKenna Senior Fellow at the Heritage Foundation. Mr. Mitchell discusses the practice of companies reincorporating in foreign jurisdictions to reduce their tax liability. As Mr. Mitchell points out, reincorporation benefits shareholders and American workers. This is because reincorporation in a low-tax foreign jurisdiction makes companies more competitive, thus enabling the companies to create new and better jobs for working Americans. Furthermore, reincorporation helps protect American companies from corporate takeovers by foreign investors. America's anti-competitive tax system is a major reason why several US companies have been taken over by foreign business interests.

In the vast majority of cases, when a company moves its corporate headquarters to a foreign jurisdiction, it maintains its physical operations in America. In fact, Mr. Speaker, Stanley Company, whose recently-announced decision to incorporate in Bermuda has caused much handwringing over reincorporation, will not be laying off a single American worker as a consequence of their action!

Though reincorporation benefits American investors and workers, some of my colleagues have objected to reincorporation because this action deprives the government of revenue. Some have even gone so far as to question the patriotism of companies that reincorporate. However, there is nothing unpatriotic about

trying to minimize one's tax burden to enhance economic competitiveness. In fact, it could be argued that since reincorporation helps companies create new jobs and expand the American economy, those who reincorporate are behaving patriotically.

One also could argue that it is those who oppose reincorporation who do not grasp the essence of the American system. After all, two of the main principles underlying the Constitution and the Declaration of Independence are limited government and respect for private property. In contrast, opponents of reincorporation implicitly assume that the government owns all of a nation's assets; therefore taxpayers never should take any actions to deny government what the politicians have determined to be their "fair share." Mr. Speaker, this philosophy has more in common with medieval feudalism than with the constitutional republic created by the drafters of the Constitution.

In conclusion, Mr. Speaker, I once again urge my colleagues to read Mr. Mitchell's article, which forcefully makes the case that taxing offshore income is economically destructive. Such taxation also is inconsistent with the respect for individual liberty and private property rights which forms the foundation of America's constitutional republic, as well as a threat to the sovereign right of nations to determine the tax treatment of income earned inside national borders. I hope my colleagues will reject efforts to subject companies that reincorporate overseas to burdensome new taxes and regulations. Expanding Federal power in order to prevent companies from reincorporating will only kill American jobs and further weaken America's economy.

[From the Washington Times, May 8, 2002]

**BAD TAX POLICY: YOU CAN RUN . . .**

(By Daniel Mitchell)

The worst Supreme Court decision of all time? One of the leading candidates has to be the infamous 1857 Dred Scott decision, in which the Supreme Court ruled that slaves did not gain freedom by escaping to nonslave states.

Instead, they were considered property and had to be returned to their "owners."

Some U.S. companies soon may be treated in a similar manner, thanks to legislation being touted by Sens. Max Baucus, Montana Democrat, and Charles Grassley, Iowa Republican.

It all starts with the Internal Revenue Code, which forces U.S.-based companies to pay an extra layer of tax on income earned in other countries.

In an effort to protect the interests of workers, shareholders and consumers, some of these companies are escaping bad U.S. tax law by rechartering in Bermuda.

This is a win-win situation for America. We get to keep factories and headquarters in America, and our companies remain on a level playing field with businesses based in Europe and elsewhere.

Not so fast, Sens. Baucus and Grassley are saying. They want to stop "corporate expatriations," even though they keep American jobs in America and help U.S. companies compete with their counterparts in Europe and Asia.

Their legislation would forbid U.S. companies from re-chartering in countries with better tax laws.

The politicians who support this are acting as if these companies belonged to the government. Yet when House Minority Leader Richard Gephardt, Missouri Democrat, for instance, accuses them of being "unpatriotic," he never explains what's so patriotic

about higher taxes and noncompetitive tax policy.

Republicans are doing their share of business-bashing, too. Mr. Grassley claims that corporate expatriations are “immoral,” as if companies would be moral if they instead kept their U.S. charters and fired some of their workers.

If politicians are upset that some companies want to recharter, they should blame themselves for trying to tax “worldwide” income. An American firm competing against a Dutch firm for a contract in Ireland, for instance, must pay a 35 percent tax on its income—and the lion’s share goes to the IRS.

The Dutch firm, by contrast, pays only the 10 percent Irish tax on its Irish-source income because the Netherlands doesn’t tax income earned outside its borders.

Before giving the IRS more power, politicians should consider the following:

Expatriation helps control government waste. High-tax California can’t stop companies from moving to low-tax Nevada. Knowing this helps deter the big-spenders in the state capitol from wasting even more money. The politicians in Massachusetts must exercise some restraint because they know local businesses can flee to low-tax New Hampshire. Nations also should be subject to market discipline. This is why Washington politicians shouldn’t stop companies from escaping bad U.S. tax law.

Expatriation protects American jobs. Rechartering in another jurisdiction doesn’t mean factories will go overseas. Nor does it require a company to move its headquarters. It simply means a company is chartered under the laws of a different jurisdiction, much as many American companies are chartered in Delaware, but operate factories and have their home offices in other states. In the case of expatriations, the newly formed foreign company still maintains its U.S. operations, but now won’t have to fire workers since it can compete more effectively with overseas businesses.

Expatriation is not tax evasion. All corporations, regardless of where they’re based, pay tax to the IRS on all profits they earn in the United States. This is true of U.S.-based companies, and it’s true of all foreign-based companies—including those that expatriate. All that changes is that expatriating companies no longer have to pay taxes on income earned outside America’s borders. Since worldwide taxation is misguided tax policy, this is a positive result. Indeed, every tax reform plan, including the flat tax, is based on this common-sense principle of “territorial” taxation.

Now is hardly the time, with the economy in the midst of recovery, for Washington politicians to make U.S. companies less competitive. Nor is it the time to give the IRS the power to prohibit businesses from rechartering in jurisdictions with more sensible tax laws. Instead of treating companies as if they’re federal property, Sens. Grassley and Baucus should be fixing the problems in the tax code.

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**PAYING TRIBUTE TO MARTIN HERSHEY**

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**HON. SCOTT McINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to pay tribute to the life and memory of Martin Hershey, who honorably devoted his life to serving this great nation. Martin, as he was commonly referred to,

upheld America’s liberty and regrettably passed away in April of this year. Today we mourn the loss of a great citizen, and a courageous leader who proudly served his family and community.

Martin moved with his family to Colorado in 1974, and accepted the position as the Assistant District Attorney in Colorado Springs. Nine months later, Martin moved to Aspen as the Police Chief, bringing with him experience and ideas that would change and mold new standards for the Aspen Law Enforcement Division. From day one, Martin vowed to make Aspen Law Enforcement different in its principles, but strong in its quest to achieve excellence.

The intelligence and ingenious demeanor Martin carried inspired his colleagues to perform to their fullest potential. Martin was a strong leader and an exceptional role model, so it’s not surprising he was elected to the Aspen City Council. His deeply rooted devotion to the town of Aspen made him an outstanding, respected city council member. He left Aspen in the late 1980’s, and went to New York but continued to be involved in law enforcement returning to teach skiing after retiring as a New York Judge. His achievements continued in 1991 when he was appointed to the New York Criminal Court bench.

Martin’s calm, outgoing personality highlighted his tremendous achievements. His strength and wisdom extended to all whom he encountered, and today we remember this man for all the joy and smiles he provided.

Mr. Speaker, it is with great honor I stand here and praise the achievements of Martin before this body of Congress and this nation. Martin Hershey will be missed tremendously, and although we will grieve the loss of this incredible individual, we will rejoice over this man of great character and conduct. I express my sincerest condolences to his family and friends, and I salute Martin, a person who selflessly contributed to our society.

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**HONORING BUCK KNIVES 100TH ANNIVERSARY**

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**HON. DUNCAN HUNTER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. HUNTER. Mr. Speaker, I want to commend a business, located in my district, for producing quality products for 100 years. Buck Knives of El Cajon, California, is a fourth generation family-owned and operated business. From making their first knives using worn-out file blades, Buck Knives has become arguably the most well-known, respected, and famous American-made knives in the world.

In 1902, the first Buck knife was made by a young apprentice blacksmith from Kansas, Hoyt Buck. Making each knife by hand, Hoyt combined innovation with experience to produce a better tempered steel so it would hold a sharper edge longer.

During World War II, Hoyt contributed to America’s war effort by substantially increasing his output to ensure that our troops were adequately supplied. Following the war, Hoyt moved to San Diego where he, and his oldest son Al, formed H. H. Buck and Son in 1947. Hoyt passed away in 1949 and Al took over the company. H. H. Buck and Son had only been in business for two years when Al took

the helm and led it through the next critical twelve years, eventually incorporating the business in 1961.

Innovators since the beginning, Buck Knives has continued to develop trendsetting knives and processes. Beginning with a revolutionary new blade and continuing through today with new designs, this company has continued to set the standard in the knife industry.

The family tradition continues today. Chuck Buck followed his father Al as president, serving until 1999 when he handed the reigns over to his son C.J., who is the current president and CEO. While Chuck stepped down as president, he still serves as an integral part of the family business as chairman of the board.

With more and more companies choosing to relocate overseas for low-wage workers and tax breaks, Buck Knives remains in the United States and is an active partner and friend of the entire San Diego community. Buck Knives employs individuals with disabilities from the local Home of the Guiding Hands to work in their factory. They allow groups within the community, such as the Boy and Girl Scouts and local churches, to utilize their facility for meetings and activities. Additionally, Buck Knives donates products for nationwide fundraising events to police and firefighters, as well as the National Turkey Foundation, just to name a few. In their quest to make our community a better place, Buck Knives has been a perpetual advocate and friend.

Given their longevity in the business and their trend setting designs, it is easy to understand why when you think of a knife, you think of a Buck knife. Mr. Speaker, please join me in congratulating Buck Knives in its centennial celebration.

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**12TH ANNIVERSARY OF THE AMERICANS WITH DISABILITIES ACT**

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**HON. CAROLYN McCARTHY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mrs. McCARTHY of New York. Mr. Speaker, the Americans with Disabilities Act will celebrate its 12th anniversary on July 26, 2002. The importance and significance of this Act, and its impact on the lives of individuals with disabilities, is certainly remarkable and noteworthy.

Prior to the passage of the Act, it was common place to dismiss qualified job applicants on the grounds of their disability, or for disabled individuals to be effectively excluded from the mainstream of American life. With the passage of the Americans with Disability Act 12 years ago, however, we now have the most comprehensive Federal civil-rights statute protecting the rights of people with disabilities.

This Act ended the discrimination faced daily by the disabled by requiring employers to make reasonable accommodations for affected workers and assisted the disabled to become an active member of society by requiring public services, such as mass transportation, to be just as accessible to people with disabilities as they are to able-bodied people.

Since its inception, the Act has withstood various attacks based on myth and half-truth, the very basis of which affirms the need for