

Mr. Speaker, our tax code is fundamentally unfair to the self-employed in its treatment of the deductibility of health insurance. Large corporations enjoy a permanent, 100% deduction for health insurance premiums, while the self-employed business person has previously received only a 25% deduction. Congress enacted legislation this year to make the deduction permanent, and to raise it from 25% to 30% in 1995.

I supported this legislation and was encouraged by its passage. For the sake of fairness, however, we should take the next logical step and raise the deductibility for the self-employed to 100%. We must ask ourselves a very basic and fundamental question: Why should we treat the self-employed small business person differently from a large corporation?

The fact is, small business is, by far, the country's most important motivator for innovation, job creation and economic growth. Creating a successful small business takes guts, determination, and hard work, but it represents the very best of the American dream. I know this firsthand, Mr. Speaker. Both myself and my husband are small business owners. We both have experienced the satisfaction of creating successful small businesses, creating new jobs, and contributing to our community.

However, we have also felt the onerous tax and regulatory burdens that stand in the way of successful small businesses today. Self-employed small business owners face a number of very unique problems, and the disparity in the tax treatment of health insurance cost represents one of the more troublesome of these.

Let's send a message to America's self-employed businessmen and women that they are just as important as big business. Let's restore fairness and equity to the tax code's treatment of the health care expenses of self-employed individuals. I urge my colleagues to join me in enacting this important legislation.

EIGHT ANNIVERSARY OF THE SIKH STRUGGLE FOR FREEDOM AND HUMAN RIGHTS

HON. DAN BURTON

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. BURTON. Mr. Speaker, I rise today to discuss the urgent human rights situation in Punjab. As I have said many times on this floor, The Indian government and Indian armed forces have repeatedly trampled on the human rights of the Sikh majority in this northern province.

The State Department has reported that between 1991 and 1993, the Indian government paid 41,000 cash bounties to policemen for extra judicial killings of Sikh suspects. Human Rights Watch issued a report in 1994 quoting a Punjab police officer as saying that 4,000 to 5,000 Sikhs were tortured at his police station alone. Asia Watch said in one of its many reports on the appalling situation in Punjab that virtually every Sikh being held in prison is tortured.

The Indian government's current reign of terror dates back to the attack on the Golden Temple in Amritsar in 1984. That summer, Indian security forces launched a blistering assault on this holiest of Sikh shrines, along with

38 other Sikh temples, killing an estimated 20,000 Sikhs.

The brutal atrocities committed against the Sikh people led to a strong independence movement throughout Punjab. On October 7, 1987, the five-member Panthic Committee, appointed by all of the major SIKH resistance groups, declared their intention to create an independent Sikh homeland by the name of Khalistan, and created a governing body known as the Council of Khalistan. This October marks the eight anniversary of that declaration.

The President of the Council of Khalistan, Dr. Gurmit Singh Aulakh, resides in Washington DC, and has been a tireless advocate of human rights and self-determination for the Sikhs. Dr. Aulakh has worked with great determination over the last eight years to inform Members of Congress and other government officials of the terrible atrocities being committed against the Sikh people.

The human rights situation has not improved over the last eight years, if anything, it has gotten worse. Earlier this month, an esteemed human rights activist, Jaswant Singh Khaira, was abducted from his home after having publicized the murder and cremation of thousands of Sikhs by Indian security forces. Mr. Khaira is reportedly being tortured in prison. Just this week, over 150 of the most distinguished Sikh leaders held a peaceful protest in front of the Governor's mansion to protest Mr. Khaira's detention. All were arrested and harassed.

Mr. Speaker, I call on the Indian government in Punjab to begin to respect the basic and fundamental human rights that all human beings deserve—life, liberty, justice and self-determination. It is time for the reign of terror to end. I congratulate Dr. Aulakh and him many colleagues on their dedication and persistence over the last eight years. On this eight anniversary of the declaration of Khalistan, I congratulate all of the Sikh people who have peacefully and quietly stood up for their rights under an oppressive system. My thoughts and prayers are with the families whose sons and daughters have disappeared or been tortured or murdered.

LEGITIMATE BUSINESS EXPENSE DEDUCTIONS

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am introducing legislation, along with my colleague Mr. CARDIN, that would once again allow businesses to deduct the expenses they incur while responding to legislative proposals that can affect their businesses, their communities, and their livelihood. The bill would simply allow businesses to deduct legitimate business expenses incurred in contacting or working with their State representatives.

In 1993, Congress approved the Budget Reconciliation Act of 1993 which contained a provision that disallowed the deduction of certain business expenses against Federal corporate income taxes. The denial of deductibility of lobbying expenses was proposed as a means of curtailing the activities of special interests here in Washington. Those who advo-

cated this provision made no claim that it was necessary to address any problem at the State level.

Instead of solving a problem, the enactment of this provision has created a major problem at the State level. Most businesses, and especially small business owners, can't afford the time to visit personally with their State legislators to discuss the impact of legislation on their businesses. To make sure their voice is heard in the legislative process, they count on trade associations, to which they pay dues. Of course, the dues are generally deductible as an ordinary and customary expense of doing business.

The problem under the 1993 change is that the portion of trade association dues attributable to lobbying activities by the trade association is no longer deductible. This creates a major record-keeping headache for the association and the small business owner.

The original proposal before the Congress 2 years ago would have applied to local governments as well as State and Federal government. Fortunately, before it was adopted, it was amended to exclude local government from its coverage. That was a significant improvement. The bill Congressman CARDIN and I introduced today will further mitigate the adverse impact of the proposal by exempting State legislatures as well.

As a former State legislator, I know well the value of the input of businesses in the deliberations of State legislatures. With small staffs and limited resources, State legislatures make important use of information provided by local economic interests in considering policy proposals. Additionally, State Governors frequently appoint "Blue Ribbon Commissions" and other advisory groups to recommend legislative solutions to problems. These advisory bodies depend on input from members of the business, professional, and agricultural communities who are knowledgeable about circumstances within the State. The record-keeping requirements and tax penalties associated with the lobbying tax discourages this important participation.

Mr. Speaker, we ought not to be making it harder for Americans to participate in the decision-making process in their State capitols. The denial of a deduction of a legitimate business expense incurred to lobby at the State level is an unwarranted intrusion of the Federal Government on the activity of State governments. At a time when we are attempting to return many responsibilities to the State level, it makes no sense for us to impose obstacles on the ability of State legislatures to gather the information they will need to do their jobs. I would ask our colleagues to join us in restoring this deduction at the State level.

IN HONOR OF ROY L. WINES, JR.

HON. MICHAEL P. FORBES

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. FORBES. Mr. Speaker, I rise today to pay tribute to a loving husband and father, a civic leader, and a hero, a man whom I revere and am proud to call my dear friend. His name is Roy Wines.

Roy was born and raised in Southampton, NY. His ancestors were of Welsh background

and they settled in Southold in the 1640's. At the young age of 18 he enlisted in the Army Air Corps and received his wings in 1943, becoming one of the youngest pilots in the Air Corps. After serving as a flight instructor until the end of WWII, he attended the Long Island Agricultural and Technical Institute where he achieved the highest academic average in his class. In 1947 he married his childhood sweetheart, Violet Albright and they now have two sons and six grandchildren.

Over the years Roy has been dedicated to serving the community in both church and civic activities. As a member of the United Methodist Church of Southampton he has served as lay leader, as a member of the board of trustees, as chairman of the administrative council, and as chairman of the building committee. In the community Roy has served as vice commander of the American Legion in Southampton, member of the board of trustees of the Rogers Memorial Library in Southampton, member of the board of trustees of Southampton Hospital, treasurer of Southampton Historical Society, disaster chairman for the local Red Cross, chairman of Troop 58, Boy Scouts of America, and as a member of the Southampton Fire Department for over 43 years.

It was while he was serving in the Southampton Fire Department that we truly learned of Roy's dedication to his job, fellow citizens, and Nation. On March 30, 1974, the Southampton Fire Department was called to the home of Mr. and Mrs. Ruggieri whose house was on fire. The Ruggieri's home was engulfed in flames and they were trapped in their upstairs bedroom. Mrs. Ruggieri was 4 months pregnant at the time with their daughter, Kate. Ignoring the raging inferno that was the Ruggieri's home, Roy, alone, climbed up a ladder and led Mr. and Mrs. Ruggieri to safety. While descending the ladder, the heat of the fire caused the bay window from the living room below to explode. Mrs. Ruggieri said, "I will always be grateful to Roy Wines for saving three lives." I am enclosing her letter to the Southampton Fire Department for the RECORD.

Unfortunately, Roy has been dealing with some serious health problems and I wanted to take this opportunity to share the love and affection of our whole community for Roy with this House. Even with that added burden, Roy is still very much involved in many church and civic related activities. With so few heroes in today's world, I am honored to know Roy and I join Roy's family, friends, and the Nation in expressing our deep-felt gratitude for his honorable and heroic efforts.

SEPTEMBER 18, 1995.

DEAR MEMBERS OF THE SOUTHAMPTON FIRE DEPARTMENT: I am delighted to finally have the opportunity to acknowledge and thank Mr. Roy Wines for his selfless act of courage in the rescue he participated in as a fireman to save my husband and myself from a house fire in March 1974.

The fire occurred at a house we were renting on Meadow Lane in Southampton. The owner was planning a renovation of the kitchen and we agreed to go out and prepare for the contractors. Due to a severe snow storm, it took us almost eight hours to reach Southampton, and we did not arrive until almost midnight.

I remember being awakened around one a.m. to the sounds of crashing in the living room below. Because I was then four months pregnant with my daughter, Kate, I did not sleep well and so fortunately awoke to hear

the noise. I woke my husband and he called the police, for we both thought the house was being burglarized. We barricaded the bedroom door and waited for the police to arrive. Within minutes, smoke started to come under the door, and when we tried to escape, we were forced back by a huge wall of fire that was racing up the staircase from the first floor.

We called the fire department and waited, not knowing what to expect next and not even sure we could or would be rescued. We tried several times to break out windows, but to no avail. The worst moment came when all the power in the house went out and we were in complete darkness, without flashlights or matches.

I will never forget the incredible sense of relief upon hearing and seeing the Southampton Fire Department trucks pull into our driveway.

The details of our rescue have faded with time, but I think you should know that it was Roy Wines, who alone, came up a ladder and led us both to safety. It took great courage at a time when the fire had reached such a stage that the bay window from the living room below exploded as we descended the ladder.

I know that many volunteer firemen and police officers helped in the rescue efforts that night, but I will always be grateful to Roy Wines for saving three lives on March 30, 1974.

Thank you and God bless.

A PRAYER FOR RICHARD ANDREW BAUTISTA

HON. ESTEBAN EDWARD TORRES

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. TORRES. Mr. Speaker, I rise today to express my heartfelt sympathy to the Bautista family. Friday, September 22, 1995, 12-year-old Richard Andrew Bautista was shot once in the head as he was returning on the freeway from a Los Angeles Dodgers' game.

The young Bautista, a soccer player, an altar boy and a friend to many at Whittier St. Gregory the Great School, was, without provocation, the victim of more senseless violence. Only 5 days earlier in Los Angeles, gang members fatally shot 3-year-old Stephanie Kuhen.

While the greater Los Angeles community quickly responded to help the Kuhen and Bautista families, nothing can bring little Stephanie back to life and nothing can restore the peace that Richard knew when he was at the baseball game. I am torn inside—the father of 5 children and grandfather of 10—for I cannot sufficiently express my grief and convey to the families my sorrow.

I was touched by Richard's fellow students who are raising money to buy a soccer ball and present it with all their signatures. In our small way, as a community, they are saying and we should say we are here for you.

Mr. Speaker, I ask my colleagues assembled to pray with me for Richard's speedy recovery. Our collective spirit of love is with the Bautista and Kuhen family.

NII COPYRIGHT PROTECTION ACT OF 1995

HON. CARLOS J. MOORHEAD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. MOORHEAD. Mr. Speaker, today I am proud to introduce, along with Representative PATRICIA SCHROEDER, the ranking Democratic member on the Subcommittee on Courts and Intellectual Property, and Representative HOWARD COBLE, one of our most senior and valued Members, the NII Copyright Protection Act of 1995.

This bill is the product of recommendations made by the Working Group on Intellectual Property Rights, led by the Honorable BRUCE A. LEHMAN, the Commissioner of Patents and Trademarks, of the administration's information infrastructure task force. After intense study and several hearings, this bill reflects the collective input of the administration, the Congress and the private sector on protecting intellectual property on the Internet.

It is a new age in the world of copyright. Digitization now allows us to send and retrieve perfect copies of copyrighted information over the National and Global Information Infrastructures [NII] and [GII]. With these evolutions in technology, the copyright law must change as well to protect one of our Nation's most valuable resources and exports, the products of our authors. Whether it be movie, video, compact discs, software programs or books, the NII and GII will change the landscape as to how these products are delivered to the marketplace. In order for the Internet to be a success, it must carry desired content. Copyright owners will not make their works available in the digital environment, however, until such material can be effectively protected, since computerized networks now make unauthorized reproduction, adaptation, distribution, and other uses of works so easy.

This bill is a starting point. While it does not address all of the issues that need to be considered on protecting intellectual property on the NII and GII, including provisions regarding special uses by libraries, it represents generally the steps which we must undertake in protecting access to creative works.

I look forward to working with our subcommittee and the entire Congress in carefully examining the state of copyright law, and to making necessary changes so that the benefits of the electronic age can truly materialize.

SPEECH OF DEPUTY SECRETARY OF STATE STROBE TALBOT TO THE DELEGATIONS OF THE EUROPEAN PARLIAMENT AND THE U.S. CONGRESS

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. LANTOS. Mr. Speaker, last evening a delegation of the Members of the U.S. Congress hosted a dinner in honor of our colleagues of the European Parliament who are here in Washington for the semi-annual meetings between delegations of our two legislative bodies. The current meeting between our two