EXTENSIONS OF REMARKS

H.R. 1795, RESCIND DOLLAR LIMI-TATION ON POLICE AND FIRE-FIGHTER BENEFIT PLANS

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 5, 1997

Mr. GILMAN. Mr. Speaker, I rise today to introduce H.R. 1795, legislation to amend the Internal Revenue Code of 1986 to remove the dollar limitation on payment of benefits from a defined benefit plan maintained by a State or local government for the benefit of employees of the police department or fire department.

I am introducing this bill in an attempt to be fair to our local and State fire and police officials—those who day in and day out place their lives on the line for our protection.

As my colleagues may know, police officers and firefighters throughout most of the country are eligible to retire under certain defined benefit plans which generally allow for retirement after a fixed number of years of service. Typically, such services entails 20 or 25 years, regardless of age. Retirement benefits generally are based on a percentage of the retiring officer's highest 3-year salary average, and start about 50 percent of that average. The average in most instances increases with additional years of service but usually does not exceed 65 to 75 percent.

Accordingly, many officers, living along the east coast or in large metropolitan and surrounding suburban areas throughout the country, are forced to work past their general retirement age in order to afford the high cost of living in these areas.

If we are going to continue to expect these men and women to protect our neighborhoods, we should at least allow them the opportunity to collect the money they have paid into their own pension. After all, under the Tax Code we allow those participants in private pension funds to collect the money they have paid, once vested. Why then don't we allow those who risk their lives and protect our streets on our behalf to collect the money they have both paid and earned?

H.R. 1795, does not provide any loss in Federal tax revenue dollars and, in fact, will increase revenue. Under current practice the moneys paid into these municipal pension funds are not required to be accounted for by the IRS unless collected by the retiree. Should we repeal these special provisions, under section 415, tax revenue would now be collected on the funds dispensed to retired police officers and firefighters.

H.R. 1795 is an issue of fairness.

I urge all of my colleagues to cosponsor this legislation and support our police and fire officials' efforts to collect their full pension benefits upon retirement.

H.R. 1795

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. REMOVAL OF DOLLAR LIMITATION ON BENEFIT PAYMENTS FROM A DE-FINED BENEFIT PLAN MAINTAINED FOR CERTAIN POLICE AND FIRE EM-PLOYEES.

(a) IN GENERAL.—Subparagraph (G) of section 415(b)(2) of the Internal Revenue Code of 1986 is amended by striking "participant—" and all that follows and inserting "participant, subparagraphs (C) and (D) of this paragraph and subparagraph (B) of paragraph (1) shall not apply."

(b) EFFECTIVE DATE.—The amendment

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to years beginning after December 31, 1996.

CONGRATULATING PHIL FRIED-MAN ON HIS RECEIVING THE LIFETIME ACHIEVEMENT AWARD FROM THE EMANUEL FOUNDA-TION FOR HUNGARIAN CULTURE

HON. TOM LANTOS

OF CALIFORNIA
IN THE HOUSE OF REPRESENTATIVES
Thursday, June 5, 1997

Mr. LANTOS. Mr. Speaker, I invite my colleagues to join me in congratulating Mr. Phil Friedman, founder of Computer Generated Solutions [CGS], who is receiving on June 8, 1997, the Lifetime Achievement Award from the Emanuel Foundation for Hungarian Culture. This richly deserved recognition highlights the outstanding accomplishments of a remarkable man.

An immigrant from the Soviet Union in 1976, Phil came to the United States with his wife, Rose, a few hundred bucks, even fewer English words, and a determination to succeed. In this new chapter of his life, Phil became a model immigrant and lived the American dream. From his business success to his impressive charitable and philanthropic commitments to his community, he has become an inspiration to all who know him.

Although he was trained in both electronic engineering and in accounting and finance, Phil discovered that the first requirements of life in America were learning both the language and cutting edge skills. He went to school to learn English and study computers, while Rose studied accounting. Much to his surprise, his first job lasted only 6 months before he was laid off for lack of work. Although the shock of unemployment was a new sensation to a man from the Soviet Union, Phil landed on his feet as a programmer, and then director of management information systems, in a major apparel firm. From his experience integrating software for the firm, he developed the innovative idea that would change his life yet again.

In 1984, Phil discovered that the systems integration software and techniques he had mastered could serve the entire fashion industry and not just one firm. He formed CGS and immediately landed a number of major companies as clients. In 1994, he bought out the software company on which his business depended and has invested millions to upgrade the products and remain competitive.

Today CGS employs nearly 1,000 people with offices in seven major cities and business partnerships throughout Europe, North America, and East Asia. Phil's 5-year plan to expand his operations and dramatically increase CGS revenues is well underway.

Mr. Speaker, Phil Friedman is a man who started with virtually nothing but the determination to not only survive, but succeed, in a new, unfamiliar, and highly competitive country. From his spectacular success he has sought to return as much as possible to his community and adoptive country. I am proud to invite my colleagues to join me in congratulating Phil and celebrating his lifetime of achievement.

SUPPORT FOR AUTISM FUNDING

HON. STEVEN R. ROTHMAN

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 5, 1997

Mr. ROTHMAN. Mr. Speaker, I rise today to share some facts about a disease that is very close to my heart—as it is to thousands of other Americans—autism. My nephew, Jack, the son of my twin brother, is afflicted with this disease and his illness has educated our entire family about how little is known, and how much still needs to be learned, about autism.

I want to tell my colleagues a few things about autism that will not be learned from watching the movie "Rain Man." Autism is not rare. It affects 400,000 people in the United States. One in 500 children born today will be autistic. Though 5 percent will make strides with early intervention, 95 percent of those affected will never marry, have a meaningful job, or live on their own. More than half will never learn to speak.

Autism affects more people than multiple sclerosis, cystic fibrosis, and childhood cancer combined, yet autism still receives less than 5 percent of the research funding of these other diseases. Autism costs America over \$20 billion dollars each year, yet just last year the NIH spent only \$31 per child on autism research, significantly less than what is spent on other diseases which affect fewer individuals.

Until very recently, there was no hope for people with autism. For 30 years, psychiatrists mistakenly thought of autism as an emotional problem, the fault of bad parenting. As a result of this tragic mistake, parents did not organize, no medical research was funded, no scientists were encouraged to enter the field, no progress was made and another generation of autistic children was lost.

But while the world ignored people with autism, science marched on, largely through the support Congress has given to the National Institutes of Health. The strides that science has made in neurology, immunology, and genetics are unbelievable. We have gone from penicillin to gene therapy in the span of a single lifetime. We live in a world of miracles and wonders. In an age when important discoveries

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor. Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor. are being made in other diseases every day, we cannot let another generation of children slip away.

I have recently met with the parents and professionals of a group called CURE AU-TISM NOW, and they have let me know that there is hope for people with autism. The top neurologists and geneticists in the country say that autism will yield to medical research, there will be prevention, treatments, and maybe even a cure. It is only a question of time, energy, money, and will.

Sick children are at a special disadvantage in this world. They cannot raise money for research, they do not vote, they have no political access. Their voices are small and soft. This is even more so for autistic children, many of whom have no voice at all and whose parents are distracted and depleted by the challenges of caring for them, fighting for insurance coverage, fighting the State for services, and fighting exhaustion, disillusionment and despair. It is, therefore, no surprise that pediatric illnesses are funded at a level far below diseases that affect adults.

Recently, the parents of autistic children have visited me and many other Members and their staffs to inform us about autism and the deficiency in current spending. We hope that Congress will support strong report language encouraging the NIH to redouble its efforts in the fight against autism. In particular, I encourage my colleagues to support Centers of Excellence for Autism modeled after the very successful center program for Alzheimers.

I know that every disease is worthy and every parent's pain is deep. Human suffering is not a competitive sport to be ranked or rated. But in autism we have been so behind for so long, and there is so much progress to be made at this critical moment. I ask all of my colleagues to give us a helping hand, and find a cure for autism.

STATEMENT BY KRISTINA SWEET, HARWOOD UNION HIGH SCHOOL, REGARDING CHILD POVERTY

HON. BERNARD SANDERS

OF VERMONT

IN THE HOUSE OF REPRESENTATIVES $Thursday, \ June \ 5, \ 1997$

Mr. SANDERS. Mr. Speaker, for the benefit of my colleagues I would like to have printed in the RECORD this statement by a high school student from Harwood Union School in Vermont, who was speaking at my recent town meeting on issues facing young people.

Ms. SWEET. The instances of young children, children under age of 6 living in poverty in the United States has risen dramatically over the last two decades. Child poverty is a problem that encompasses urban, suburban, and rural areas and affects children of all ethnic backgrounds.

Between the years of 1975, 2 years after the lowest recorded child poverty level, 11.1 percent, the rate increased 39 percent, so that by 1994, one in four young children lived in poverty in the United States. Forty-five percent of all children under the age of 6 lived in poor or nearly poor families.

Because poverty has proved to be more detrimental to young children than to any other age group, because poverty often means hunger, poor health care, poor education, and even because of the economic problems of a future ill-prepared work force

the issue of child poverty is one that necessitates immediate action.

Why the great rise in child poverty? Over the past two decades and especially since the beginning of the 1980's there has occurred an increasing gap between the rich and poor in this country. The average workers wages have declined since 1970 while the wealthiest fifth of the population has seen their incomes increased. This small distribution of wealth significantly affects the poverty of children when 62 percent of all poor children live with at least one working relative.

Even more important than reforming the welfare system will be the reform of an economy that has created the largest gap between the rich and the poor in any industrialized nation. In the past 2 years because of the increased funding of the welfare system and other programs, poverty rates have made a moderate decline. With the new welfare reform bill passed in 1996, loss of funding may cause another increase in child poverty. The work requirement of the new welfare bill will not be affected until backed up with adequate child care and health care programs and a reform of the economy.

Many welfare recipients also because they are unable to find work for a living wage and unable to care for their children while at work, single parents especially need to be provided with access to affordable and adequate child care and health services if they are to work outside of the home.

Children are the future leaders, the future work force, the future citizens of the United States of which one in four even today is living in poverty or near poverty or without many of the opportunities needed to live successfully as citizens of the United States.

Congressman SANDERS, I thank you for your time and urge you to consider the children of the Nation as much as possible in the future.

Poverty gives young children, especially young mothers, pregnant mothers, children can end up with low-birth weight and are more—after they are born—are more susceptible to disease and malnutrition and other health problems and are also more unable to get a good education as children of welfare.

It generally impacts the future of a child who grows up poor who has considerably less access to a good education, is less motivated in school and doesn't really see a way out of poverty.

Considering that welfare only takes up 2 percent of the Federal budget I think that more funding could be put into helping people who have children who are unable to make a decent wage, to help the children get a better education and get decent health care.

Most people that are receiving welfare are unable to make a decent wage and even if they are unable to pay for education that would provide them with a better job.

The percentage that I found was that only 2 percent of the population is receiving Federal aid and is entirely unemployed, so 62 percent of all families with four children are working, have at least one relative that is working, so I think that we need to provide people with better jobs, with better pay.

With the new computer technology there are a lot of jobs predicted but I do not think most people who are poor are properly educated to go in those sorts of fields.

CONGRATULATIONS TO ADAM JAMES

HON. PETER J. VISCLOSKY

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, June 5, 1997

Mr. VISCLOSKY. Mr. Speaker, it is truly my pleasure to rise today to congratulate Mr. Adam James on winning the 1997 Veterans of Foreign Wars of the United States and its Ladies Auxiliary Voice of Democracy broadcast script writing contest for Indiana. A resident of Hobart, IN, Adam is one of 54 high school students Nation wide to win a college scholarship for his script on the topic, "Democracy—Above and Beyond."

The Veterans of Foreign Wars of the United States and its Ladies Auxiliary is now in its 50th year of sponsorship for the Voice of Democracy audio-essay scholarship competition. The program requires high school student entrants to write and record a 3- to 5-minute essay on an announced patriotic theme. Adam James was sponsored by VFW Post 5365 and its Ladies Auxiliary in Hobart, IN. He was named the recipient of the \$1,000 Department of Arizona and Auxiliary Harry A. Kosht Memorial Scholarship Award earlier this year. A junior at Hobart High School, Adam aspires to pursue a career in law.

Adam's winning broadcast script reads as follows:

Living in the United States, the one thing that I cherish is democracy. Waking every morning and not donning this cloak of freedom is a notion I cannot fathom. Many Americans, myself included, often take our freedom for granted. We treat it as a right instead of the privilege that it is. Fortunately for us, in our democratic society, freedom is a right.

I wish that I could praise my ancestors for providing me with freedom, but I cannot. I am not related to any of the soldiers who fought or played a part in the American Revolution. My father's family were immigrants who came here in the 1800s. My mother's side of the family came to the states after World War II.

Although they did not fight for America's freedom, my grandparents on my mother's side are subjects of a story that truly demonstrates what democracy is. My grand-father Nikola was a leader of a European underground movement against the Communist government. He used to tell stories about having to carry a semi-automatic pistol with his whenever he took my grandmother on a date. In fact, on the day he died, three years ago, he was still wanted dead or alive in the former Yugoslavia. In the 1940s, my grandfather was fighting against his government when Adolf Hitler invaded Eastern Europe. Being a high-ranking soldier, my grandfather knew that Hitler would imprison him, so he and my grandmother packed up their few possessions and escaped. They made it back on foot to middle Italy, where they were captured by German soldiers and placed in a work camp. Held as prisoners there, they slaved until the United Nations freed Europe from the grasp of the demoniacal Hitler. After the war, my grandparents were put in a detention camp, where my mother was born. Later, they moved to America, settled in the Midwest, and my grandfather became a steelworker. Here they bought a home and raised five children.

This is what makes democracy what it is. In their former country, my grandparents had to hide to prevent being killed and would