

TAX CUTS

Income taxes are cut \$130 billion over five years in the bill. Parents earning up to \$110,000 will receive a \$500 per child tax credit. Capital gains taxes are reduced, retroactive to May 7, and long-term investments will receive additional benefits. Homeowners can exclude up to \$500,000 in capital gains from the sale of a principal residence. Savings are encouraged by expanding Individual Retirement Accounts (IRAs), and taxpayers will be able to make penalty-free withdrawals for education expenses or first-time home purchases. Estate taxes will be reduced, primarily for family farms and small businesses.

DRAWBACKS

Complicated tax system

One major problem with this budget is that it further complicates the tax code. It creates seven different capital gains rates, four education tax credit formulas, three kinds of tax-preferred savings accounts, and two different child tax deductions. Each provision will require more forms, separate instructions, and new income eligibility requirements. Each deduction has a worthy goal, but the cumulative effect is that tax-filing season next year will be the most complicated in a decade. My preference is to eliminate loopholes and deductions and reduce basic tax rates across-the-board.

Betting on a strong economy

Congress and the President are hoping a strong economy will carry us to balance, perhaps as early as next year. If the economy slows, the budget lacks the tough spending cuts to ensure balance. In fact, new spending and accelerating tax cuts will make it harder to balance the budget. Early figures indicate this bill will boost the deficit by \$5.7 billion by October 1. The impact of backloaded tax cuts is less than earlier proposals, but we are still left with a ticking time bomb that can only be defused by a level of fiscal discipline that has not yet been achieved in Congress.

Fairness

One of my concerns about the original House plan is that the tax relief was tilted to better-off Americans. Although the final agreement improved upon the House bill, it still makes the tax code less progressive. All sides agree that, when fully implemented, a far greater share of the tax benefits will go to citizens with high incomes. In effect, proponents of these changes argue that middle-class taxpayers were paying less than their fair share of taxes. I simply disagree.

Entitlements

Perhaps the biggest drawback of the budget agreement is the failure to address long-term entitlements. As baby boomers begin to retire in 2010, spending for federal health and retirement programs will increase dramatically. Congress and the President lost an opportunity to tackle the biggest budget challenge of the next fifty years. The bill does include a commission report on long-term Medicare changes in 1999, but it does not deal with Social Security. History will judge this agreement harshly unless we enact more reforms.

CONCLUSION

On balance, this agreement moves the country forward. It should ensure Medicare's solvency for ten years. It provides tax relief, education, and health care benefits to hard-working families. While it moves backwards on tax reform, and postpones some tough decisions, it is still likely to achieve a balanced budget. My hope is that we can build on this political and economic achievement to address the country's long-term challenges as we move into the next century.

CONGRATULATING MISS AMERICA
1997, TARA HOLLAND**HON. WILLIAM F. GOODLING**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. GOODLING. Mr. Speaker, I am pleased to congratulate Miss America 1997, Tara Dawn Holland on completing a most successful year of service. It has been a privilege for me to work closely with her during her year of service as she promoted literacy in America.

Breaking the cycle of illiteracy is one of the most critical issues facing our country today. Illiteracy robs individuals of economic advancement by leaving people without the skills they need to participate in the American dream. Illiteracy robs individuals of the opportunity to reach their full potential and all too often has been the legacy parents have left for their children.

During the last year, Tara traveled across the country meeting hundreds of people who have overcome this roadblock. She shared very personal experiences about how this problem touched her life and inspired all of those who heard her speak. However, she was not solely an inspirational speaker. Her knowledge and experience has allowed her to embrace this issue as a professional. She knows illiteracy is a family problem that is perpetuated over generations and is intrinsically linked to many of society's ills such as drop out, drug abuse, and crime. But Tara took her knowledge one step further by promoting ways individuals and communities can reach out to those who are unable to read.

Mr. Speaker, Tara is a dedicated crusader in this most important battle. I can't think of a better representative to lead the campaign against illiteracy. Her vibrant personality and spirit has certainly changed many, many lives.

Tara, as chairman of the House Committee on Education and the Workforce, I thank you for your dedication in bringing this issue to the forefront. My colleagues in Congress and I look forward to continuing to work with you for many more years.

TRIBUTE TO DR. PAUL SOIFER

HON. BRAD SHERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. SHERMAN. Mr. Speaker, I rise today to pay tribute to Dr. Paul Soifer upon his retirement as president of the board of directors from the West Valley Jewish Community Center and for his steadfast commitment in the Jewish community.

Paul has given selflessly to serve the West Valley Jewish Center. Shortly after Paul accepted his title as president of the board of directors our community was devastated by the Northridge Earthquake. This earthquake forced the center located on the Bernard Milken Jewish Community Campus to close and subsequently relocate to a vacant warehouse. Unfortunately, like any devastating disaster, the earthquake resulted in a huge loss of membership. Paul would have to help rebuild the center on both an emotional and physical level.

Paul rose to this challenge and exceeded all expectations. First and foremost he ensured that each and every program and service continued just as they had before the earthquake. In addition to overseeing the operations of the center, Paul did something special, he brought the Jewish Community Center Regional Maccabi Games to Los Angeles.

As head of the JCC Maccabi Youth Games Committee, Paul was instrumental in organizing more than 1,700 athletes. He secured lodging for all of the athletes and ensured the smooth functioning of the event. The games were a huge success and Paul now heads the 1997 Los Angeles Delegation of the JCC Maccabi Youth Games.

When asked to describe Paul the first thing that comes to his friends' minds is his ability to make a dream a reality. Paul has done this in more ways than one. He succeeded in rebuilding the West Valley Community Center. The center has returned to its original location on the Bernard Milken Jewish Community Campus and more than 1,200 members have returned to the spiritual warmth provided by the center. Today, the dream of a new state-of-the-art fitness center is reality in the making.

Mr. Speaker, I ask you and my distinguished colleagues to join me in honoring Dr. Paul Soifer. The Talmud says "Great is charity. It uplifts the soul." Paul is indeed charitable and has uplifted the souls of countless members in our community.

TRIBUTE TO DR. GENNARO
DIMASO**HON. DAVID E. BONIOR**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. BONIOR. Mr. Speaker, today I would like to honor a man who has spent over 45 years of his life compassionately caring for children. On the evening of September 23, 1997, Dr. Gennaro DiMaso will celebrate his retirement from the medical profession with friends and colleagues at the Barrister Gardens in St. Clair Shores.

While selling vegetables with his father and brother, Gennaro DiMaso dreamed of becoming a doctor. This was a dream he pursued with great determination. At age 13, young Gennaro made a deal with his father that if he did not excel in school, he would return to selling vegetables. In the St. Francis Preparatory High School annual, it was remarked that "Gennaro's great ambition is to become a doctor, and it is our guess that he will make an excellent one." After completing his undergraduate work at Columbia University, Dr. DiMaso realized his dream by earning his medical degree in pediatrics from Boston University.

After graduation from medical school, Dr. DiMaso was drafted into the U.S. Army and practiced pediatrics for 2 years in Heidelberg, Germany at the American Army Occupation Center. After returning to the United States, Dr. DiMaso joined the staff of St. John's Hospital in 1954.

Dr. DiMaso knows that trust, hope, assurance, compassion, and hugs will create a comfortable feeling in an otherwise scary situation. His humane nature never allowed him to

turn away a child who needed his healing touch. Dr. DiMaso once said, "Babies and children are the elixir, the last pure thing on earth. Hug them, don't stop hugging them." For these reasons, when his patients grow up, they bring their own children to Dr. DiMaso. I would like to thank and congratulate Dr. DiMaso for his kind work. I am sure many mothers, fathers, and children will miss his kind contributions.

PERSONAL EXPLANATION

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Ms. CARSON. Mr. Speaker, on Monday, September 8, I was necessarily absent from the House and unable to cast the following rollcall votes. I ask permission that the following explanation for each vote be placed in the appropriate place in the official RECORD.

Mr. Speaker, I was unavoidably absent and unable to cast the following rollcall votes. Had I been present, I would have voted as follows: "Nay" on rollcall votes Nos. 369 and 370.

TRIBUTE TO RETIRING MISSOURI HOSPITAL ASSOCIATION PRESIDENT CHARLES L. BOWMAN

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. SKELTON. Mr. Speaker, it has come to my attention that a distinguished career in the health care industry is coming to an end in Missouri.

Charles L. "Charlie" Bowman, president of the Missouri Hospital Association, Hospital Industry Data Institute, and MHA Management Services Corp., is retiring after having served Missouri's health care community for 22 years.

Bowman's distinguished career in health care began in October 1975 when he was named senior vice president of the Missouri Hospital Association. He was selected president of that organization in 1986. Mr. Bowman also proudly served his country in the U.S. Army National Guard from 1962-1990, retiring as a Colonel.

During his decades of service to Missouri's hospitals, Bowman has witnessed encouraging changes in the State's health care system. Recent challenges include the emergence of managed care, increasing competition among health care providers, rapid advances in technology, and increasing oversight by government agencies. Throughout the new challenges of today's health care environment, Bowman has led the association to promote the health and welfare of the citizens of Missouri through education and legislative advocacy.

Additionally, Charlie Bowman is active in service and professional organizations, including Rotary International, the American Hospital Association, the American Society of Association Executives, the Missouri Society of Association Executives, the Missouri Association of Army Officers, and the Boy Scouts of America.

As he prepares for quieter times with his wife, Sue, and his four children, I know the

Members of the House will join me in paying tribute to Charlie Bowman and in wishing him the best in the days ahead.

INTRODUCTION BY REQUEST OF THE DISASTER STREAMLINING AND COSTS REDUCTION ACT OF 1997

HON. BUD SHUSTER

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. SHUSTER. Mr. Speaker, as chairman of the Committee on Transportation and Infrastructure, I am today introducing by request the administration's proposal to amend the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

As my colleagues are well aware, the Stafford Act provides the authority of the Federal Government, primarily the Federal Emergency Management Agency [FEMA], to respond to disasters and emergencies in order to provide assistance to save lives and protect public health, safety, and property.

The administration's bill, the "Disaster Streamlining and Costs Reduction Act of 1997," establishes new hazard mitigation authorities and, among other things, makes various other changes relating to eligibility for disaster assistance and to Federal cost-sharing and administrative costs and policies.

Natural disasters cost the victims and the Nation's taxpayers too much. In the last 10 years alone, the Federal Government has obligated over \$50 billion in disaster assistance. Without significant changes in law and policy, the financial exposure of the Federal Government and the risks to families and communities will only increase.

There are also ongoing concerns about the need for more streamlined and responsive disaster programs. While FEMA and others have made administrative improvements over the years, the fact remains that almost an entire decade has passed since Congress last revised and improved the Nation's primary disaster relief and emergency assistance law, the Stafford Act. The need to consider comprehensive legislation and promote improved partnerships between the public and private sectors is clear.

After a preliminary analysis, I believe the administration's bill has several desirable features. It provides a helpful starting point in reining in some of the costs, streamlining and improving various assistance programs, and encouraging hazard prevention and mitigation activities. This bill also has some provisions that are somewhat troubling. I expect the Transportation and Infrastructure Committee and, in particular, its Subcommittee on Water Resources and Environment, chaired by Representative SHERWOOD BOEHLERT, to carefully examine the bill along with other legislative proposals.

I look forward to working with FEMA's Director James Lee Witt and others to improve the Nation's disaster relief program and reduce the costs to disaster victims and the Nation's taxpayers.

PROPOSITION 209

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. PACKARD. Mr. Speaker, the highest court in the land, the Supreme Court, recently refused to block enforcement of California's Proposition 209, the measure that bans race or gender from being a factor in State hiring or school admission. This measure, which was originally agreed to by the people of California nearly 2 years ago, has finally taken effect. I am pleased that the Supreme Court has decided to abide by the will of the people and allow those most qualified and most deserving to obtain State contracts and spots in our competitive universities.

Treating people differently because of their color used to be called discrimination, today it is called affirmative action. I disagree with the President's stance on affirmative action. I believe the popular support of Proposition 209 in California shows our great State's commitment to the historical ideals of liberty and equal justice under the law.

Mr. Speaker, for the last 20 years the Government has been trying to classify all Americans. This is something that I believe is unnecessary and divisive to all of us. I do not believe that race or gender should be used in the consideration of a person's qualifications for a job or the receipt of services.

For America to stand united, we must first stand as individuals who are equal in the eyes of the law. In order for us to solve the problems that stand in our Nation's workplace and our communities, every American needs to be able to stand balanced under blind justice.

Mr. Speaker, as long as affirmative action is a part of our society, the character, the motivations and achievements of some Americans will remain suspect in the eyes of others. This recent Supreme Court decision is a great victory for California. We are leading the charge to end race-based preferences. We have seen the continued failure of affirmative action and we will work to open the doors of fairness and equality.

A TRIBUTE TO KEN WOURMHOUDT FATHER OF THE SKATEBOARD PARK

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 10, 1997

Mr. FARR of California. Mr. Speaker, I rise today to honor a man devoted to landscape architecture and children. Ken Wourmhoudt was a sport's visionary, creating large outside sculptural forms used as skateboard parks. Ken befriended children and defended skateboarders from detractors, a true friend to his community. It is my privilege to be speaking of this man's accomplishments today.

Ken Wourmhoudt, a licensed architect by trade, worked hard to keep an open dialog between the community and the skateboarders. He appreciated the children's love of the sport and often spoke on their behalf.

His passion for the skateboard parks began in 1978 when he designed Derby Park in