

unique Georgian alphabet, 1 of only 14 in use in the world today.

While Georgia was annexed by Russia in 1801, it never gave up its fight for independence. In 1918, those efforts were successful as Georgia regained its independence and relinquished its ancient monarchy for a democratically elected government. Sadly, this new-found independence was to be short-lived. In 1921, the Communist Iron Curtain descended over this small yet proud country. Georgia suffered terribly under the heavy hand of Soviet communism and its centrally planned economy. Through it all, the Georgian people never gave up their desire for independence.

On April 9, 1989, Soviet troops broke up a throng of 10,000 Georgian nationalists who were peacefully demonstrating for independence in Georgia's capital, Tbilisi. More than 200 people were injured and 19 killed, many of them women and children. Some were brutally beaten to death with shovels. This tragic event marked both the beginning of the end of Soviet domination and the rebirth of Georgia. After 70 years of Soviet domination, Georgia officially redeclared its independence on April 9, 1991. Thus, it is April 9 that is observed as both a commemoration of a tragedy and as the anniversary on which Georgia's long-fought-for independence was again regained.

Over the last few years, under the leadership of President Eduard Shevardnadze, Georgia has made remarkable strides toward a free market economy and democracy. A constitution grounded in democracy values has been adopted and free and fair Presidential and Parliamentary elections have been held. A new generation of leaders, including Zurab Zhvania, the 34-year-old Chairman of the Parliament who just last month visited us here in Washington, has begun to emerge. On the economic front, Georgia's new currency, the Lari, has remained stable since it was introduced in the fall of 1995. The International Monetary Fund has praised Georgia's economic initiatives and our own State Department has noted the significant progress Georgia has made in restructuring its economy. Several major United States corporations have already established a presence in Georgia.

Accordingly, Mr. Speaker, I rise today to commemorate the sixth anniversary of Georgian independence. I urge my colleagues to join in congratulating Georgia on its progress toward democracy and a free market economy.

ALASKA NATIVE SUBSISTENCE WHALING EXPENSE CHARITABLE TAX DEDUCTION

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 9, 1997

Mr. YOUNG of Alaska. Mr. Speaker, I rise to introduce a measure that would provide critically needed tax relief to a few Alaskan Native whaling captains who otherwise may not be able to continue their centuries-old tradition of subsistence whaling. In brief, this bill would provide a modest charitable deduction to those Native captains who organize and support traditional whaling hunt activities for their communities.

The Inupiat and Siberian Yupik Eskimos living in the coastal villages of northern and

western Alaska have hunting the bowhead whale for thousands of years. The International Whaling Commission [IWC] has acknowledged that "whaling, more than any other activity, fundamentally underlies the total lifestyle of these communities."

Today, under the regulatory eye of the IWC and the U.S. Department of Commerce, these Natives continue a sharply restricted bowhead subsistence hunt out of 10 coastal villages. Local regulation of the hunt is vested in the Alaska Eskimo Whaling Commission [AEWC] under a cooperative agreement with the Department of Commerce, National Oceanic and Atmospheric Administration.

The entire Native whaling community participates in these hunting activities. However, Native tradition requires that the whaling captains are financially and otherwise responsible for the actual conduct of the hunt; meaning they must provide the boat, fuel, gear, weapons, ammunition, food, and special clothing for their crews. Furthermore, they must store the whale meat until it is used.

Each of the approximately 35 bowhead whales landed each year provides thousands of pounds of meat and muktuk—blubber and skin—for these Native communities. Native culture dictates that a whaling captain whose crew lands a whale is responsible for feeding the community in which the captain lives. Customarily, the whale is divided and shared by all of the people in the community free of charge.

In recent years, Native whaling captains have been treating their whaling expenses as a deduction against their personal Federal income tax, because they donate the whale meat to their community and because their expenses have skyrocketed due to the increased costs in complying with Federal requirements necessary to outfit a whaling crew. The IRS has refused to allow these deductions, placing an extreme financial burden on those who use personal funds to support their Native communities' traditional activities. Currently five whaling captains have appeals of these disallowances pending before the tax court of the IRS.

The bill I am introducing today would amend section 170 of the Internal Revenue Code to provide that the investments made by this relatively small and fixed number of subsistence Native whaling captains are fully deductible as charitable contributions against their personal Federal income tax. Such an amendment should also retroactively resolve the disallowance and assessment cases now pending within the statute of limitations.

The expenses incurred by these whaling captains are for the benefit of the entire Native community. These expenses are vital contributions whose only purposes are to provide food to the community and to perpetuate the aboriginal traditions of the Native substance whaling culture.

Each Alaskan Native subsistence whaling captain spends an average of \$2,500 to \$5,000 in whaling equipment and expenses in a given year. A charitable deduction for these expenses would translate into a maximum revenue impact of approximately \$230,000 a year.

Such a charitable deduction is justified on a number of grounds. The donations of material and provisions for the purpose of carrying out subsistence whaling, in effect, are charitable contributions to the Inupiat and Siberian Yupik communities for the purpose of support an ac-

tivity that is of considerable cultural, religious, and subsistence importance to those native people. In expending the amounts claimed, a captain is donating those amounts to the community to carry out these functions.

Similarly, the expenditures can be viewed as donations to the Inupiat Community of the North Slope [ICAS], to the AEWC and to the communities' participating churches. The ICAS is a federally recognized Indian tribe under the Indian Reorganization Act of 1934 (48 Stat. 984). Under the Indian Tax Status Act, donations to such an Indian Tribe are tax deductible (28 U.S.C., 7871(a)(1)(A)). The AEWC is a 501(c)(3) organization. Both the ICAS and the AEWC are charged with the preservation of Native Alaskan whaling rights.

Also, it is important to note the North Slope Borough of Alaska, on its own and through the AEWC, spends approximately \$500,000 to \$700,000 annually on bowhead whale research and other Arctic marine research programs in support of the United States' efforts at the International Whaling Commission. This is money that otherwise would come from the Federal budget to support the U.S. representation at the IWC.

Given these facts and internationally and federally protected status of the Native Alaskan subsistence whale hunt, I believe expenditures for the hunt should be treated as charitable donations under section 170 of the Internal Revenue Code. I ask my fellow Members to join with me in clarifying the Federal Tax Code to make this a reality for these Native whaling captains.

THE ERISA CHILD ABUSE ACCOUNTABILITY ACT

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 9, 1997

Mrs. MALONEY of New York. Mr. Speaker, I rise today in support of child abuse victims everywhere. The legislation I have introduced, the ERISA Child Abuse Accountability Act, H.R. 1142, empowers people in a system that seems to be set against them.

Abuse survivors may have moved past the physical pain, but the scars, and emotional turmoil remain. Some have turned to the judicial system to hold their abusers accountable for their crimes. They endure traumatic trials, reliving the years of torment, and dredging up suppressed memories, in order to put their pasts behind them.

But too often, a court battle is only the beginning of the struggle. Even if a court finds the abuser guilty and awards the victim compensation, the money can be elusive. The logical target might be the abuser's pension. However, although private pensions are attachable for child support or alimony settlements, current law protects private pensions from court ordered monetary awards in child abuse cases.

Under legislation authored by Representative Patricia Schroeder and passed during the 103d Congress, victims of child abuse are permitted to collect awards from Federal pensions. The ERISA Child Abuse Accountability Act is a natural extension of the original bill, to include private pensions.

Those who would commit a crime against a child must be held accountable. We cannot

allow abusers to hide behind the law. I urge my colleagues to support this bill and put the law on the side of the victims.

"THERE IS HOPE FOR THE CHILDREN"

HON. NANCY PELOSI

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 9, 1997

Ms. PELOSI. Mr. Speaker, I rise to bring to the attention of my colleagues the following article, "There is Hope for the Children" by Judy Mann in the Washington Post on Friday, March 14. This article ably describes how children are helping themselves through programs funded by UNICEF and the U.S. Agency for International Development. The article also presents an excellent summary of the UNICEF report, "America's Partnership with UNICEF," written by former House Appropriations Committee staff member Terry Peel. Terry's efforts to promote child survival have given tens of thousands of children around the world a chance for a decent life. I commend this important article to your attention:

[From the Washington Post, Mar. 14, 1997]

THERE IS HOPE FOR THE CHILDREN

(By Judy Mann)

Ten years ago, less than 40 percent of the children in Uganda and Kenya were immunized. Twenty percent of them were dying of preventable diseases. Today, the immunization rate has reached 80 percent. Uganda's under-5 mortality rate has dropped from 218 per 1,000 live births in 1960 to 185 in 1995, and Kenya's has dropped from 202 to 90.

This success story is one of many included in two new reports that chronicle a decade of genuine progress in child survival led by UNICEF and the U.S. Agency for International Development. In the pictures of the children at health centers and schools, in the faces of mothers, fathers, health care workers and teachers, there is hope and a determination to beat malnourishment and disease.

The UNICEF report was written by Terry R. Peel, a former staff director of the House Foreign Operations Committee, who traveled to Latin America, Africa and Asia to find out how U.S. support for UNICEF—which has amounted to \$840 million during the last decade—is being used. He found story after story of children being lifted out of appalling and hopeless situations.

In El Salvador, where more children were dying of preventable diseases than of all the war-related causes combined, warring factions stopped shooting on designated days so children could be taken safely to clinics and vaccinated. El Salvador's under-5 mortality has dropped from 210 per 1,000 births in 1960 to 40 in 1995.

In Uganda, Peel found a Catholic priest, the Rev. Steve Collins, who works with a UNICEF center that helps children whose parents are dying of AIDS complications get the technical and vocational training they'll need to sustain the families. He introduced Peel to Katherine Nambudye, 20, who lost her parents to AIDS two years ago and is raising five younger siblings. "Because of the training program, she has graduated from school and is studying to be a teacher," Peel wrote.

"Katherine also runs a chicken business, makes sure her brothers and sisters are in school and cares for her 14-year-old brother who has polio. This brother is also working

through the center to get a certificate in graphics. He goes to the center daily with the help of his brothers and sisters who push him more than a mile in a wheelchair."

In India, UNICEF has promoted schools for children who otherwise would be working in factories. Peel's report includes a wonderful picture of two beautiful girls, Shabana and Sudesha, who worked in the bangle industry for years before finally being enrolled in school. Shabana hopes to be a doctor.

Jon Rohde, UNICEF's country representative in India, told Peel that the 2 million deep well water pumps used throughout the world were invented by UNICEF in India. He said the pumps, which provide safe drinking water, along with oral rehydration therapy for diarrhea, have saved millions of lives.

The Agency for International Development financed the basic research that led to oral rehydration therapy and used its marketing experience to educate parents and health workers. The therapy is widely used in Bangladesh, and experts from there took it into Rwandan refugee camps, where it helped prevent mass deaths during cholera outbreaks. In its report, AID estimates that the therapy saves 1.5 million children a year. It was critical during a cholera outbreak that began in Latin America in 1991.

AID's Lessons Without Borders program has taken practices developed to increase child immunization in Kenya to Baltimore—and the city's immunization rate has risen from 62 percent to 96 percent for school-age children. At a program marking International Women's Day at the U.S. State Department yesterday, first lady Hillary Rodham Clinton referred to the program: "We can learn from our neighbors around the world," she said. "Countless lives can be improved, and we can improve lives here at home."

Clinton, who leaves this weekend for Africa, said she hoped her trip would give "American people a renewed sense of the importance of our commitment to Africa."

"In this time of interdependence and interconnection, we all have a stake in each other," she said. "American interests are at stake. Far more importantly, America's values are at stake."

One of those values is a commitment to the welfare of children. Through AID and its support of UNICEF and other international child and family health organizations, the United States has prevented millions of child deaths and improved the quality of life for millions of children. In the last decade, AID has spent \$2.4 billion for child survival. Americans can take heart from these two reports:

This is taxpayers' money well spent.

LET'S MAKE IT CLEAR THAT WE ARE UNITED IN PROVIDING TAX RELIEF FOR AMERICAN FAMILIES

HON. JOSEPH R. PITTS

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 9, 1997

Mr. PITTS. Mr. Speaker, today I introduced a House resolution calling upon the Congress and the President to come together to enact permanent tax relief for American families. I urge you and the rest of my colleagues to join me in a bipartisan effort to give tax relief to those who need it most; the hardworking American family.

Mr. Speaker, according to a recent study, American families pay more in taxes than they

spend on food, clothing, transportation, and shelter. Further, every American will spend at least 120 days of this year to pay his or her share of taxes. Only after that point can an American begin to enjoy the rewards of a hard day's work. I think it's time to let American families keep more of what they earn.

My tax freedom resolution will send a reminder to the American taxpayer that we hear their cries for tax relief. As April 15 is around the corner, many Americans are wondering what their Federal tax pays for. Families need real, permanent tax relief, and they need a smaller Federal Government that spends less. I believe that my tax freedom resolution will unite the House of Representatives under the cause of serving the American people.

Mr. Speaker, I urge that we work on a bipartisan basis to enact real, permanent tax relief for the American family in the coming months. I look forward to working with you on this important issue, and urge that the tax freedom resolution be brought to the House floor so that Americans know that we are working for them.

CHICANO FAMILY CENTER 25TH ANNIVERSARY

HON. GENE GREEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 9, 1997

Mr. GREEN. Mr. Speaker, for as long as I have been representing Houston in the Texas House and Senate and now in the U.S. House of Representatives, our community has benefited from the presence of the Chicano Family Center.

This month, the Chicano Family Center celebrates its 25th anniversary. April 17 will mark one-quarter of a century of the center's commitment to providing family counseling, intake and referral services, emergency food and clothing, substance abuse prevention and intervention programs for children and families, afterschool and summer programs, recreation and sports activities, juvenile delinquency and teen pregnancy prevention, HIV/AIDS education and English as a second language instruction.

The Chicano Family Center has left an indelible imprint on the lives of families throughout Houston through these meaningful programs. Though the center serves a predominantly Hispanic community, its doors are open to any person who asks for help or who seeks to participate in its programs. The Chicano Family Center's simultaneous empowerment of the Hispanic community and fostering of cross-cultural interaction and understanding have enriched the lives of Houston area residents from all ethnic backgrounds.

In recognizing Houston's Chicano Family Center today, I am echoing the words of praise the center has earned from the Houston Chronicle, the United Way, Governor George Bush's office and the mayor of the city of Houston Robert Lanier, among others.

Thank you, Chicano Family Center, for your 25 years of service to our community, inspiration to our citizens and promotion of the highest ideals.

[From the Houston Chronicle]

SERVING HOUSTON—THE NEED IS THERE, AND COMMUNITY SERVICE CAN MEET IT

Serve Houston, this city's chapter of the national AmeriCorps program, today will