U.S. CONGRESS, CONGRESSIONAL BUDGET OFFICE, Washington, DC, March 4, 1997.

Hon. JOHN KASICH,

Chairman, Committee on the Budget, House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: Pursuant to section 308(b) and in aid of section 311 of the Congressional Budget Act, as amended, this letter and supporting detail provide an up-to-date tabulation of the on-budget current levels of new budget authority, estimated outlays, and estimated revenues for fiscal year 1997. These estimates are compared to the appropriate levels for those items contained in the 1997 Concurrent Resolution on the Budget (H. Con. Res. 178) and are current through February 28, 1997. A summary of this tabulation follows:

[In millions of dollars]

	House cur- rent level	Budget reso- lution (H. Con. Res. 178)	Current level +/ — resolu- tion
Budget Authority Outlays	1,331,836 1,323,900	1,314,935 1,311,321	+16,901 +12,579
Revenues: 1997 1997–2001	1,104,262 5,975,917	1,083,728 5,913,303	+20,534 +62,614

Since my last report, dated January 9, 1997, the budget authority and outlay totals established in H. Con. Res. 178 have been revised to reflect additional appropriations that were enacted to pay for the costs of continuing disability reviews. This revision is in accordance with Section 103(b) of The Contract with America Advancement Act of 1996 (P.L. 104-121). In addition, the Congress has cleared, and the President has signed, the Airport and Airway Trust Fund Tax Reinstatement Act of 1997 (H.R. 668). This action changed the current level of revenues.

Sincerely,

JUNE E. O'NEILL,

Director.

PARLIAMENTARIAN STATUS REPORT—105TH CONGRESS, 1ST SESSION, HOUSE ON-BUDGET SUPPORTING DETAIL FOR FISCAL YEAR 1997, AS OF CLOSE OF BUSINESS FEBRUARY 28, 1997

[In millions of dollars]

	authority	Outlays	Revenues
PREVIOUSLY ENACTED			
Revenues			1,101,533
Permanents and other spending leg- islation	855,751 753,927 - 271,843	814,110 788,263 - 271,843	
Total previously enacted	1,337,835	1,330,530	1,101,53
ENACTED THIS SESSION Airport and Airway Trust Fund Tax Reinstatement Act (H.R. 668) APPROPRIATED ENTITLEMENTS AND MANDATORIES Budget resolution baseline estimates			2,730
of appropriated entitlements and other mandatory programs that have not been enacted	-5,999	- 6,630	
TOTALS			
Total Current Level Total Budget Resolution Amount remaining:	1,331,836 1,314,935	1,323,900 1,311,321	1,104,26 1,083,72
Under Budget Resolution Over Budget Resolution		12,579	20,53
ADDENDUM			
Emergencies: Funding that has been designated as an emergency requirement by the President and the Congress Funding that has been designated as an emergency requirement only by the Congress and is not available for obligation until requested by the President	1,806		
		1,533	

PARLIAMENTARIAN STATUS REPORT—105TH CONGRESS, 1ST SESSION, HOUSE ON-BUDGET SUPPORTING DETAIL FOR FISCAL YEAR 1997, AS OF CLOSE OF BUSINESS FEBRUARY 28, 1997—Continued

[In millions of dollars]

	Budget authority	Outlays	Revenues
Total current level including emergencies	1,333,965	1,325,433	1,104,262

## JUSTICE AND EQUITY FOR FILIPINO VETERANS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California [Mr. FILNER] is recognized for 5 minutes.

Mr. FILNER. Mr. Speaker, I am proud to join my colleague today, the gentleman from New York [Mr. GIL-MAN], chairman of the House Committee on International Relations, to introduce H.R. 836, the Filipino Veterans Equity Act.

Last year the Members of this House and our colleagues in the Senate took the first major step toward restoring fairness to this group of brave veterans. Both Chambers passed concurrent resolutions to recognize and thank the Filipino World War II veterans for their service and contributions toward the successful outcome of that war.

In October the President joined us and issued a Presidential proclamation recalling the courage, sacrifice and loyalty of these Filipino veterans of World War II and honored them for their contributions to our freedom. These actions were the first step. Now is the time to build upon that recognition that these veterans so deserve. Now is the time to restore the benefits that they were promised back in 1946.

Too few Americans are familiar with this chapter in our Nation's history. During World War II, the military forces of the Commonwealth of the Philippines were drafted to serve in our Armed Forces by Executive order of the President of the United States. Filipino soldiers defended the American flag in the now famous battles of Bataan and Corregidor. Thousands of Filipino prisoners of war died during the 65-mile Bataan death march. Those who survived were imprisoned under inhuman conditions where they suffered casualties at the rate of 50 to 200 prisoners per day. They endured 4 long years of enemy occupation.

The soldiers who escaped capture, together with Filipino civilians, fought against the occupation forces. Their guerrilla attacks foiled the plans of the Japanese for a quick takeover of the region and allowed the United States the time needed to prepare forces to defeat Japan. After the liberation of the Philippine Islands, the United States was able to use the strategically located Commonwealth of the Philippines as a base from which to launch the final efforts to win the war.

With their vital participation so crucial to the outcome of World War II, one would assume that the United

States would be grateful to their Filipino comrades. So it is hard to believe that soon after the war ended, the 79th Congress voted in a way that only can be considered blatant discrimination, as they took away the benefits and recognition that the Filipino World War II veterans were promised in what was called the Rescissions Act of 1946.

Now over 50 years have passed since this Rescissions Act, 50 long years during which the Filipino veterans have been waiting for justice. I am so proud that Congress and the President have taken the first step to restoring their dignity. The Filipino veterans, and sons, their daughters are most grateful for the recognition and honor bestowed upon them last year.

But now is the time to complete the job. Now is the time to correct the injustices of the 79th Congress. Many of these Filipino veterans have already died, and in a decade or decade and a half there will no longer be any of these veterans still living. They have been patiently waiting and asking: Do we deserve that Rescissions Act of 1946? Did we not fight side by side with the forces from the United States? Have we not suffered the same suffering as the American soldier during that war? Did bullets ask if their target was

an American or Filipino soldier?

The bill that we have introduced this week, H.R. 836, will provide full benefits from the Department of Veterans Affairs to veterans who served in the Philippine Commonwealth Army and the Special Philippine Scouts. During the last session of Congress, over 100 Members of the House signed up as cosponsors of an identical bill.

Now is the time for all of us to join together in a bipartisan effort to correct a monumental injustice by restoring benefits promised to the Filipino World War II veterans for their defense of Democratic ideals.

The SPEAKER pro tempore (Mr. Lahood). Under a previous order of the House, the gentleman from Illinois [Mr. Manzullo] is recognized for 5 minutes.

[Mr. MANZULLO addressed the House. His remarks will appear hereafter in the Extension of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Colorado [Mr. SKAGGS] is recognized for 5 minutes.

[Mr. SKAGGS addressed the House. His remarks will appear hereafter in the Extension of Remarks.]

## IT IS TIME TO PASS TAX RELIEF

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. PAPPAS] is recognized for 5 minutes.

Mr. PAPPAS. As the old saying goes, Mr. Speaker, there are two certainties in life: death and taxes. While we can only die once, every year Americans are working harder and longer to pay their taxes. For many Americans the current tax system is in effect a death sentence.

Who among us thinks that we are undertaxed? How many of us think that we should be paying more of our hard-earned tax dollars to the Federal Government? We are taxed on every dime we make, every purchase we make, every phone call we place, every gallon of gas we pump, every home we sell. We are even taxed when we die. The people of central New Jersey have told me that they are tired of paying more and more each year. They have told me to go to Washington and work for real tax relief.

Mr. Speaker, the time that is spent to pay the tax bill is time that could be better spent. It is time that a mother or father could be spending with their child. It is a time that a small business man or woman could be drumming up new customers. Imagine that you found a new job where you were told to come to work at 9 in the morning but you would not start getting paid until 11:45. Would you want that job? Yet that is the part of every day that every average American worker spends to pay their taxes. It was not until May 7 last year that the average American worker was able to stop working for Uncle Sam.

I have made it a top priority of mine to help ease the burden of taxes on the individuals, families and businesses of this country. On my first day as a Member of Congress, I introduced legislation, H.R. 245, that will ease the burden for those families or individuals trying to sell their house or buy new equipment for a small business.

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The legislation reduces the capital gains tax by 50 percent and seeks to eventually end it entirely.

H.R. 245 also aims at keeping family owned businesses and farms in the family. It raises the estate tax exemption so that a son or daughter can build on a business that was started by their mother or father. This obtrusive death tax brings in only a small amount of revenue into the Government and, yet, can have devastating effects on a family or a family business.

Oftentimes a business or farm that has been part of a family for generations is forced to be sold just to pay the tax bill. Approximately 75 percent of businesses in this country are family owned and 78 percent of the founders of those businesses intend to pass their business down to their children, but currently only 30 percent of businesses ever make it to a second generation.

Many parents work their entire life to hand down something to their children to make their lives better. Under the current system, the Government steps in and destroys a lifetime of work. That is wrong, and for many it will end with the passage of H.R. 245.

Just yesterday I, along with the chairman of the Committee on Small

Business, the gentleman from Missouri [Mr. TALENT], introduced another piece of legislation, H.R. 955, that will help to keep the entrepreneurial spirit of this country alive.

The Family Freedom Home Office Deduction Act of 1997 will make it easier for the 14,000,000 home-based business owners to deduct the expenses of their home office. Small businesses are the single greatest creators of jobs in this country and, frankly, in the future. The advent of fax machines, Internet and teleconferencing have changed the face of business. No longer are businesses confined to large office buildings.

More and more people are working out of their homes. Each of us knows people in our district who work from their homes: consultants, salespeople, lawyers, doctors, accountants. Many of the people that we deal with each day, sometimes unbeknownst to us, are working out of their home. Whether it is the father who wants to be there for his children or the mother who works as a consultant, working from home has become increasingly appealing. Seventy percent of all home-based businesses are started by women. The Tax Code should reflect the modern business environment of our country.

America has always been the home of the entrepreneur. This legislation is one step in equipping small businesses with the tools it needs to continue being the fastest growing sector and job producers in our economy.

Providing every American with tax relief is not a partisan issue. Our job here in Congress is to represent the people of America and work to make their lives better. Passing tax relief is good for our future and the time to act is now.

## WEST VIRGINIA TO RECEIVE FEDERAL DISASTER RELIEF

The SPEAKER pro tempore (Mr. LAHOOD). Under a previous order of the House, the gentleman from West Virginia [Mr. WISE] is recognized for 5 minutes.

Mr. WISE. Mr. Speaker, there are times to say thank you, and as the flood waters are receding but not gone from West Virginia, it is time to say thank you to the National Guard, the hundreds of men and women who have been on duty for many, many days. It is time to say thank you to the emergency services personnel, the State and county office of emergency services, the volunteer fire departments all across our State. The many volunteers, the Red Cross and the Salvation Army.

We are still pulling out the mud, still feeding people in shelters, still trying to clean out homes, still trying to clean off roads, and that work is going to go on for a long time, but a lot of people have made the loss of life minimal and have safeguarded much life and properties because of their efforts. So to these people we owe a great deal of thanks.

Governor Underwood has done an excellent job coordinating all these different resources, and as we finish the first stage in our State in flood recovery, we now enter the second stage. That second stage begins today with the Governor requesting Federal disaster assistance for a number of our counties. In seeking partial declaration of Federal assistance, Cabell, Kanawha, Wirt, and Wetzel Counties would be the first ones under a partial declaration. And it must be pointed out that this is a partial declaration; that because the flood waters are still receding in some areas, we do not know the full amount of damage in those areas and it will take a day or two more to assess that.

But other counties will be added to the disaster declaration made by the Federal Government. I can assure people of that, having personally contacted the Federal Emergency Management Agency myself, having met with the Vice President and the head of FEMA yesterday in Huntington, having sent a letter directly to the President of the United States, as well as the head of FEMA, having been in close contact with Governor Underwood, the OES staff and, of course, the Federal officials.

The partial declaration will name some counties and then others will be added very, very quickly. No one should be worried that they will be left out in this regard. Simply because a county is not named does not mean it will not be under the Federal disaster declaration. Indeed, it will probably follow in the next couple of days.

When the county is named, the people in that county, Mr. Speaker, will have access to a toll free number and they can call that number, which goes directly to the Federal Emergency Management Agency, and then they can start beginning to receive the assistance they need and applying for the assistance they need in housing, in unemployment, crisis counseling, tax relief, small business loans and the many other areas that are so necessary to help the thousands of West Virginians get back on their feet.

We have had 9,000 residences affected by this flood, Mr. Speaker, and the damage is beyond comprehension.

Mr. Speaker, I think it is important also to emphasize that as the first stage begins to end, and as the National Guard and others begin to return to their normal duties, now the second stage begins, and that is the Federal assistance, and there will be others there to assist as well. My staff will be visiting many of these areas. I will, of course, be working closely with the Governor's staff and others. So no one will be left alone.

Switching topics, Mr. Speaker, turning to the eastern panhandle for a second, the eastern panhandle on Monday is going to host the first of a series called Project Europe Forums. I am delighted the men and women of the eastern panhandle have taken this on.

Heading up Project Europe in the steering committee, I know how much