

as assistant staff judge advocate at Keesler Air Force Base, MS. He then served with the Peace Corps, first in the Office of General Counsel, where he served as the deputy general counsel, and then as the Peace Corps country director in Korea. Ed also worked at the Mental Health Law Project here in Washington, an experience that gave him significant expertise on mental health issues which he has brought to bear on any number of VA mental health matters.

Mr. President, I am certain that all in the Senate who have had the privilege of knowing and working with Ed Scott join me in wishing him well as he retires from a distinguished career of Government service. We will be the poorer for his going, but the richer for his having worked among us.●

NATIONAL EMERGENCY MEDICAL SERVICES WEEK

● Mr. GRAMS. Mr. President, I rise today to recognize National Emergency Medical Services Week and the heroic and courageous work our emergency medical service providers perform everyday.

As an author of the Emergency Medical Services Efficiency Act, I have had the opportunity to meet with many EMS providers both in Minnesota and Washington to hear firsthand the problems they face every day—and their suggestions on how those problems can be resolved. The meetings were constructive, and we identified specific areas of concern and ways in which Congress can address them. I hope that the Emergency Medical Services Efficiency Act will serve as a blueprint for helping these dedicated public servants make the system more efficient.

Mr. President, emergency medical services have come a long way since the 1860's when the first civilian ambulance service was begun in Cincinnati and New York City. Now we have sophisticated medical equipment on ambulances around the country, and the American people have come to rely on the readiness, efficiency, and quick response of the EMS system. Yet many Americans—including Members of Congress—take these crucial services for granted.

Mr. President, I have a great admiration and respect for those who dedicate their time and talents to the emergency care profession, whether as a career or through volunteering. It's a field that offers a great many rewards. And yet along with those rewards often come great challenges. EMS professionals are often thrust into dangerous situations—situations that set their profession apart from most any other 9-to-5 job. It's a difficult, sometimes terrifying time to be part of the public health and safety professions.

I'm reminded of a frightening example of the terrors EMS professionals face that happened here in Washington just 5 months ago when a paramedic team was attacked by a gunman.

Emergency workers were transporting a shooting victim to the hospital when the gunman stormed the ambulance, killing the victim and wounding one of the paramedics. That followed another violent incident just a month earlier, when a man who had been shot was stalked by his attacker to the hospital and was fatally wounded as he sought treatment.

Despite these risks, there are many thousands of Americans who serve their communities with determination and compassion as paramedics and emergency medical service personnel. Last night, they honored those who exemplify the best of their profession as "Stars of Life." I was asked to speak to their group, but was unable to attend due to the Budget Committee's markup of the fiscal year 1998 budget resolution. I was disappointed I could not attend so I wanted to take the time to recognize their achievements on the Senate floor today.

Mr. President, at this time I ask that the names of this year's "Stars of Life" be printed in the RECORD following my remarks.

Far too often, Washington fails to respond to pressing concerns until they become a crisis. We cannot wait for a crisis to occur before we respond to the needs of our emergency medical system.

It's ironic that we expect so much from our EMS providers and yet, when they seek assistance, we continue to ignore their 9-1-1 call for help. In recognizing and celebrating National EMS Week, we should all take the time to congratulate the "Stars of Life," and their colleagues, who receive no special recognition and yet answer every call, every day, because they have chosen to serve.

The names follow:

STARS OF LIFE RECIPIENTS 1997

Irene Acquisto, NY.
 Mike (Dewey) Albritton, MS.
 Josh Alger, MI.
 Thomas Anderson, CT.
 Jim Bard, OR.
 Robert Barmore, KY.
 Sue Beals, ME.
 Trish Beckwith, NV.
 Walter Bedward, NJ.
 Jeffrey Blank, WA.
 Charles Blattner, CA.
 Andy Bowersox, IN.
 Terry Bracy, AR.
 Ken Bradford, CA.
 Tim Braithwaite, SD.
 Bernie Callahan, PA.
 Marty Carlson, OR.
 Bryan Clark, GA.
 Mike Coburn, NV.
 Keith Cooper, PA.
 David Curran, RI.
 Virginia Davis, CA.
 Vito DePietro, PA.
 Jeffrey DeVine, MA.
 George Drum, AZ.
 Dave Elle, OR.
 David Ellis, MO.
 Linda Emery, OH.
 Clarence Ervin, MI.
 Ramona Fincher, LA.
 Wayne Gilbert, MA.
 Tom Gottschalk, MI.
 Dave Green, NY.
 Robert Gregory, CT.
 Julian Guerrero, TX.
 Marlene Guillory, LA.
 David Hahn, IL.
 Paul Haynie, CA.
 Margaret Heckmann, IL.
 Leigh Hennig, NY.
 Victor Hoffer, OR.
 Lynda Hoffman, NY.
 Gregory Hogan, MA.
 Dennis Hogges, GA.
 Sharon Houghton, MO.
 Shane Husted, MI.
 Christopher Imm, NY.
 Brent James, NE.
 Charles Jarmon, CT.
 Wilson Jean, FL.
 Leonard Joseph, NY.
 Shelly Kaczynski, MI.
 James Lanier, FL.
 Tony Lee, MA.
 Carl Lind, AZ.
 Thomas Lindgren, MA.
 William Lindsay, OK.
 Alvin Lynn, VA.
 Tonia Mack, MA.
 Steve Madrid, AZ.
 Quijuan Maloof, CA.
 Michael Mangan, MD.
 Kerry Mariano, PA.
 Donald Marsh, MI.
 Greg Martino, CO.
 Vicky McClanahan, TN.
 Ed (Hunter) McKeever, CO.
 Chris Mixon, LA.
 Edward Moser, NY.
 Jim Neal, ME.
 Rella Neal, ME.
 Keith Overcash, NC.
 Cheryl Pasquarella, MN.
 Thinh Pham, LA.
 Ron Piel, FL.
 John Piombo, FL.
 Maye Pittman, CA.
 Suzanne Pluskett, CA.
 Judy Rains, VA.
 Richie Ray, TX.
 John Rivas, FL.
 Jodi Roberts, OK.
 Stephen Roberts Jr., TN.
 Earl Ruberts, NJ.
 Todd Sadler, OH.
 Orlando Segarra, FL.
 Mia Shelton, NY.
 Penny Shuler, GA.
 Todd Sims, NC.
 Randy Sizelove, IN.
 Mary Sloan, GA.
 Carroll Smeltzer, AR.
 Brent (Michael) Smith, TX.
 Robert L. Smith Jr., NC.
 John Sotero, CT.
 Todd Stockford, MI.
 Regina Stoneham, TX.
 Matt Syverson, AZ.
 Steve Thurman, PA.
 Linda Tracey, NY.
 Kevin Waddington, CO.
 Beth Wally, NC.
 Greg Ware, LA.
 Courtney Williamson, GA.
 Kevin Winte, CA.
 Bill (Ronald) Wright, DE.
 Destry Young, TN.●

DEATH SENTENCES FOR SALE OF LAND

● Mr. LEAHY. Mr. President, I was profoundly disturbed to learn that the Palestinian Authority has adopted a policy that any Palestinian caught selling land to a Jew will receive the death penalty. Only days after the announcement, the New York Times reported the brutal abduction and murder of Mr. Farid Bashiti, a 70-year-old

Palestinian real estate dealer who had been interrogated 2 weeks before his murder by the Palestinian police for allegedly selling land to Jews in and around Jerusalem.

Palestinian authorities have denied any involvement in Mr. Bashiti's death, and I understand an investigation is underway by Palestinian and Israeli police. I do not seek to prejudice that. But it is noteworthy that Palestinian officials have not condemned his death and have openly called Mr. Bashiti a traitor. I hope that his family is able to learn the truth, and that those responsible are brought to justice. This was a horrendous crime whatever the motive, and whoever was behind it should be severely punished.

But apart from Mr. Bashiti's murder, the policy of imposing a death sentence for the sale of land is nothing short of barbaric. It cannot be justified under any circumstances. I am very aware that Palestinians fervently disagree with the Israeli decision to proceed with the construction of Jewish housing in Har Homa. I disagree with that decision as well. And I am disturbed by the reports that torture is used by Israeli police. But executing someone because he or she sold land to Jews is beyond comprehension.

Mr. President, I have spoken many times about the fragility of the peace process in the Middle East. I am very disappointed by any actions that exacerbate the situation, when the focus should be on easing tensions and seeking common ground. ●

DISTRICT OF COLUMBIA ECONOMIC RECOVERY ACT

● Mr. MACK. Mr. President, last Thursday, I, along with Senators LIEBERMAN and BROWBACK, reintroduced the District of Columbia Economic Recovery Act (S. 753). I now ask that the text of this bill be printed in the RECORD.

The text of the bill follows:

S. 753

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "District of Columbia Economic Recovery Act".

SEC. 2. SPECIAL RULES FOR TAXATION OF INDIVIDUALS WHO ARE RESIDENTS OF OR INVESTORS IN THE DISTRICT OF COLUMBIA.

(a) IN GENERAL.—Subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to determination of tax liability) is amended by adding at the end the following new part:

"PART VIII—SPECIAL RULES FOR TAXATION OF INDIVIDUALS WHO ARE RESIDENTS OF OR INVESTORS IN THE DISTRICT OF COLUMBIA

"Sec. 59B. Limitation on tax imposed on residents of the District of Columbia.

"Sec. 59C. Taxation of capital gains sourced in the District of Columbia.

"SEC. 59B. LIMITATION ON TAX IMPOSED ON RESIDENTS OF THE DISTRICT OF COLUMBIA.

"(a) GENERAL RULE.—If a taxpayer elects the application of this section, the net in-

come tax of an individual who is a resident of the District of Columbia for the taxable year shall not exceed the limitation determined under subsection (b) for such year.

"(b) LIMITATION.—

"(1) IN GENERAL.—The limitation determined under this subsection is the sum of the following amounts:

"(A) 15-PERCENT RATE.—15 percent of so much of District-sourced income as exceeds the exemption amount.

"(B) AVERAGE RATE.—An amount equal to the average rate of the non-District-sourced adjusted gross income.

"(2) DISTRICT-SOURCED CAPITAL GAINS.—

"For exclusion from tax of capital gains, see section 59C.

"(c) DEFINITIONS.—For purposes of this section—

"(1) RESIDENT OF DISTRICT OF COLUMBIA.—An individual is a resident of the District of Columbia for the taxable year if—

"(A) such individual used a residence in the District of Columbia as a place of abode (and was physically present at such place) for at least 183 days of such taxable year, and

"(B) such individual is subject to the District of Columbia income tax for such taxable year.

"(2) NET INCOME TAX.—The term 'net income tax' means—

"(A) the sum of regular tax liability and the tax imposed by section 55 (determined without regard to this section), reduced by

"(B) the aggregate credits allowable under part IV (other than section 31).

"(3) EXEMPTION AMOUNT.—The term 'exemption amount' means—

"(A) \$30,000 in the case of a joint return or a surviving spouse,

"(B) \$15,000 in the case of—

"(i) an individual who is not a married individual and is not a surviving spouse, and

"(ii) a married individual filing a separate return, and

"(C) \$25,000 in the case of a head of a household.

"(4) AVERAGE RATE.—The term 'average rate' means the percentage determined by dividing—

"(A) the sum (determined without regard to this section) of the taxpayer's regular tax liability and the tax imposed by section 55, by

"(B) the taxpayer's taxable income.

If the percentage determined under the preceding sentence is not a whole number of percentage points, such percentage shall be rounded to the nearest whole number of percentage points.

"(5) REGULAR TAX LIABILITY.—The term 'regular tax liability' has the meaning given to such term by section 26(b).

"(d) DISTRICT-SOURCED INCOME.—For purposes of this section, the term 'District-sourced income' means adjusted gross income reduced by the sum of—

"(1) non-District-sourced adjusted gross income,

"(2) the deduction allowed by section 170, and

"(3) the deduction allowed by section 163 to the extent attributable to qualified residence interest (as defined in section 163(h)).

"(e) NON-DISTRICT-SOURCED ADJUSTED GROSS INCOME.—For purposes of this section, the term 'non-District-sourced adjusted gross income' means gross income of the taxpayer from sources outside the District of Columbia reduced (but not below zero) by the deductions taken into account in determining adjusted gross income which are allocable to such income.

"(f) SOURCES OF INCOME.—For purposes of this section—

"(1) RETIREMENT INCOME AND OTHER INCOME NOT SOURCED UNDER SUBSECTION.—The source

of any income not specifically provided for in this subsection shall be treated as from sources within the District of Columbia.

"(2) PERSONAL SERVICES.—

"(A) IN GENERAL.—Compensation (other than retirement income) for services performed by the taxpayer as an employee, and net earnings from self-employment (as defined in section 1402), shall be sourced at the place such services are performed.

"(B) SERVICES PERFORMED IN WASHINGTON-BALTIMORE AREA TREATED AS PERFORMED IN THE DISTRICT OF COLUMBIA.—Services performed in the Washington-Baltimore area shall be treated as performed in the District of Columbia.

"(C) INDIVIDUALS PERFORMING 80 PERCENT OF SERVICES WITHIN WASHINGTON-BALTIMORE AREA.—If, during any taxable year, at least 80 percent of the hours of service performed by an individual are performed within the Washington-Baltimore area, all such service shall be treated for purposes of this paragraph as performed within the District of Columbia.

"(D) WASHINGTON-BALTIMORE AREA.—For purposes of this paragraph, the term 'Washington-Baltimore area' means the area consisting of—

"(i) the Washington/Baltimore Consolidated Metropolitan Statistical Area (as designated by the Office of Management and Budget), and

"(ii) St. Mary's County, Maryland.

"(3) INTEREST.—

"(A) IN GENERAL.—Interest received or accrued during the taxable year shall be treated as from sources outside the District of Columbia.

"(B) EXCEPTION FOR SMALL AMOUNTS OF NON-DISTRICT-SOURCED INTEREST.—Interest which would (but for this subparagraph) be treated as from sources outside the District of Columbia shall be treated as from sources in the District of Columbia to the extent the amount of such interest does not exceed \$400.

"(C) EXCEPTION FOR INTEREST PAID BY DISTRICT OF COLUMBIA BUSINESSES AND RESIDENTS.—

"(i) BUSINESSES.—In the case of interest paid during a calendar year by a debtor which was required to file (and filed) a franchise tax return with the District of Columbia for the debtor's taxable year ending with or within the prior calendar year, an amount equal to the D.C. percentage (as shown on such return) of such interest shall be treated as from sources within the District of Columbia. The preceding sentence shall apply only if such percentage is furnished to the taxpayer in writing on or before January 31 of the year following the calendar year in which such interest is paid.

"(ii) OTHERS.—Interest shall be treated as from sources within the District of Columbia if the interest is paid during a calendar year by a debtor—

"(I) which was required to file (and filed) an income tax return with the District of Columbia for the debtor's taxable year ending with or within the prior calendar year, and

"(II) which is not required to file a franchise tax return with the District of Columbia for such taxable year.

"(D) SPECIAL RULE FOR DETERMINATION OF D.C. PERCENTAGE FOR NEW BUSINESSES.—Interest shall be treated as from sources within the District of Columbia if the interest is paid during a calendar year by a debtor which was required to file (and filed) a franchise tax return with the District of Columbia for such debtor's taxable year ending with or within such calendar year, but which was not required to file such a return for such debtor's prior taxable year.

"(4) DIVIDENDS.—

"(A) IN GENERAL.—Dividends received or accrued during the taxable year shall be