

able to set different, lower limits on the scope and duration of care for mental illness compared to other illnesses. This means that people suffering from depression may get less care and coverage than those suffering a heart attack. This disparity is indefensible.

Access to equitable mental health treatment is essential and can be offered at a reasonable price. Recent estimates indicate that true parity for mental health services will increase insurance rates by a mere one percent, a trivial price to pay for the well being of all Americans.

Second, the diagnoses and treatment of mental illness and substance abuse has changed dramatically since the start of Medicare. Treatment options are no longer limited to large public psychiatric hospitals. The great majority of people receive treatment on an outpatient basis, recover quickly, and return to productive lives. Even those who once would have been banished to the back wards of large institutions can now live successfully in the community. Unfortunately, the current Medicare benefit package does not reflect the many changes that have occurred in mental health care. This bill would permit Medicare to pay for a number of intensive community-based services. These services are far less expensive than inpatient hospitalization.

For those who cannot be treated while living in their own homes, this bill would make several residential treatment alternatives available. These alternatives include residential detoxification centers, crisis residential programs, therapeutic family or group treatment homes and residential centers for substance abuse. Clinicians will no longer be limited to sending their patients to inpatient hospitals. Treatment can be provided in the specialized setting best suited to addressing the person's specific problem.

Currently there is a 190-day lifetime limit for psychiatric hospital treatment. This limit was originally established primarily in order to contain costs. In fact, CBO estimates that under modern treatment methods, only about 1.6% of Medicare enrollees hospitalized for mental disorders or substance abuse used more than 190 days of service over a five year period.

Under the provisions of this bill, beneficiaries who need inpatient hospitalization would be admitted to the type of hospital that can best provide treatment for his or her needs.

Inpatient hospitalization would be covered for up to 60 days per year. The average length of hospital stay for mental illness in 1995 for all populations was 11.5 days. Adolescents averaged 12.2 days; 14.6 for children; 16.6 days for older adolescents; 8.6 days for the aged and disabled; 9.9 days for adults. A stay of 30 days or fewer is found in 93.5% of the cases. The 60-day limit, therefore, would adequately cover inpatient hospitalization for the vast majority of Medicare beneficiaries, while still providing some modest cost containment. Restructuring the benefit in this manner will level the playing field for psychiatric and general hospitals.

In summary, my legislation is an important step toward providing comprehensive coverage for mental health. Further leveling the health care coverage playing field to include mental illness and timely treatment in appropriate settings will lessen health care costs in the long run. These provisions will also lessen the social costs of crime, welfare, and lost pro-

ductivity to society. This bill will assure that the mental health needs of all Americans are no longer ignored. I urge my colleagues to join me in support of this bill.

MISS MARTHA DAVIS

HON. BOB BARR

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 22, 1999

Mr. BARR of Georgia. Mr. Speaker, if you spend much time examining popular television shows, magazines, and music nowadays, you'll very quickly reach the conclusion that our society is obsessed with youth. In many ways, it is good to see greater concern about hanging on the health, energy and optimism that go along with being young. However, we will be making a grave mistake as a society if we over-value youth at the expense of rejecting the wisdom, common sense, and experience our senior citizens acquire over a lifetime.

Nowhere is this principle more evident than in the life of Miss Martha Davis. Miss Martha, as she is known to her students, earned her college diploma at Brenau College in Gainesville, Georgia. After graduating, she returned to her hometown of Cave Spring, Georgia, where she held a job as a teacher for the next four and a half decades. In the process she helped shape the lives of her students, many of whom still visit and spend time with her on a regular basis.

Miss Martha's own words are perhaps the most appropriate way to describe the outlook that has served her so well. She says, "There's three things: God is first, then people, then yourself. I try to live by that. Making people happy and helping them—those things have made me happier than anything else."

This month, Miss Martha, who lives in Cave Spring, will turn 100. On July 31st, her former students have planned a celebration for her on the front lawn of her home. It is with great pride that I join all of those whose lives she has touched in wishing this great teacher and outstanding citizen a happy 100th birthday.

HONORING LT. COL. CHARLES A. HAMILTON

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 22, 1999

Mr. KILDEE. Mr. Speaker, I rise today to recognize the accomplishments of a gentleman who has given much in the name of national service, and protecting our citizens. On Friday, July 23, the men and women of the United States Air Force 16th Operations Group and the 16th Special Operations Squadron, located at Hurlburt Field, Florida, will gather to witness the relinquishment of command by Lt. Col. Mark P. Transue, and the assumption of command by Lt. Col. Charles A. Hamilton.

Born in my hometown of Flint, Michigan, Lt. Col. Charles Hamilton lived there until he was 18, and then entered the Air Force Academy. He graduated with a degree in Economics from the Academy and was commissioned on

May 28, 1980. He was stationed at Reese Air Force Base in Texas from August 1980 to March 1985, where he was a student as well as instructor of new pilots. From there he went on to bases in New Mexico, Japan, Florida, and in January 1994, moved to the Pentagon, where he served as Operations Branch Chief, and Deputy Chief of the Special Operations Division, Directorate of Operations and Training, Deputate of Operations and Plans.

Lt. Col. Hamilton remained at the Pentagon until August of 1997, where he was then returned to Hurlburt Field as an Instructor Pilot until August 1998, where he was then assigned to his current position of Operations Officer.

The 16th Special Operations Squadron has committed themselves to support unified and theater special operations commands, through the implementation of night, close air support, armed reconnaissance, and interdiction missions in support of National Command Authorities taskings. The 16 SOS is one of only two squadrons utilizing the AC-130 Gunship, an aircraft which was an important part in such exercises as Operations Just Cause, Desert Storm, and United Shield, among others. They have been honored with numerous commendations, including Two Presidential Unit Citations, four Air Force Outstanding Unit Awards, and the Republic of Vietnam Cross of Gallantry with Palm.

Mr. Speaker, I am exceptionally proud to represent a person like Lt. Col. Charles Hamilton in Congress. The task he prepared to undertake, to take command of one of the Air Force's premier squadrons, is one of great responsibility which I am certain he will handle with the utmost maturity and sense of duty. I ask my colleagues in the 106th Congress to join me in congratulating Lt. Col. Hamilton and sending him the best of wishes.

HONORING STATE SENATOR MARK HILLMAN, REPRESENTATIVE BRAD YOUNG, AND THE COLORADO GENERAL ASSEMBLY

HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 22, 1999

Mr. SCHAFFER. Mr. Speaker, Colorado State Senator Mark Hillman and State Representative Brad Young have advanced a Resolution in the Colorado General assembly important to the debate we are about to engage about tax relief. Adopted this year by the Colorado General Assembly, Senate Joint Memorial 99-004 urges us to repeal the Federal Unified gift and estate tax.

Mr. Speaker, one of our colleagues has observed that only with our government are you given a certificate at birth, a license at marriage, and a bill at death. One of the most compelling aspects of the American dream is to make life better for our children and loved ones. Yet, the current tax treatment of a person's life savings is so onerous that when one dies, the children are often forced to turn over half of their inheritance to the Federal Government. The estate tax is imposed at an alarming 37 to 55 percent rate. This is higher than in any other industrialized nation in the world except Japan. Even worse, not only does this take place at an agonizing time for the family,

but they also have to watch their loved one's legacy be snatched up by the federal government—an entity not known for great wisdom in spending money. This is as wrong as it is tragic. And it dishonors the hard work of those who have passed on.

The purpose of the estate tax, or "death tax" as many call it, has evolved over time. It has been enacted three other times in our Nation's history as a way to help fund wars—the naval war with France in 1797, the Civil War in 1862, the Spanish American War in 1898, and World War I. Although it was repealed within 6 years in each of the first three instances, in 1916 the Federal Government put its hand in the pocket of Americans to fund WWI and never took it out. Over time, the tax began to reflect political philosophy as liberal politicians sought to break up what they perceived to be the concentration of wealth in society by heavily taxing estates. It has become less of a tax on wealth, however, and more of a tax on the accumulation of wealth of those who are trying to get ahead and save for the future.

It is the small businesses and family farms that are particularly vulnerable to the death tax. Asset rich and cash poor, these enterprises do not have the liquid resources to settle a tax bill of up to 55 percent with the Federal Government. Their only option is to sell some or all of the land or business, thereby diminishing the asset generating the wealth for that family.

Today, less than half of all family-owned businesses survive the death of a founder and only about 5 percent survive to the third generation according to the Life Insurance Marketing Research Association. Under current tax law, it is cheaper for an individual to sell the business prior to death and pay the individual capital gains rate than pass it on to heirs. This is terrible public policy.

The amount of money spent complying with, or trying to circumvent, the death tax is astronomical. Congress' Joint Economic Committee reported that the death tax brings in \$23 billion in annual revenue, but costs the private sector another \$23 billion in compliance costs. Therefore, the total impact on the economy is a staggering \$46 billion. When one calculates the amount of money spent on complying with the tax, the number of lost jobs resulting from businesses being sold, or the resources directed away from business expansion and into estate planning, it is no wonder that a grandswell has formed to eliminate this punitive tax that constitutes only 1.4 percent of all federal revenues.

Congress has attempted to help ease the burden of the death tax by increasing the personal exemption—which now stands at \$650,000—to adjust for the inflation of assets. Unfortunately, this will continue to be too little help as home values, the increasing popularity of defined contribution retirement plans, and the trend toward more small business entrepreneurship drives middle-income people above the exemption. If you calculated the personal exemption that existed under Franklin Roosevelt's administration in today's dollars, it comes out to \$9 million.

In particular, Congress has tried to help small businesses by creating an additional death tax exemption for family-owned businesses. Here too, however, is where good theory becomes impractical in the real world. The family-owned business exemption en-

acted as part of the Taxpayer Relief Act of 1997 creates 14 new definitions with which a business must comply before it is eligible for relief. Although a good idea at the time, this exemption has proven to be nothing more than a boondoggle for attorneys and estate planners who are hired by families trying to navigate their way through these eligibility hoops.

The Death Tax Elimination Act (H.R. 8) is the right answer at the right time. The productivity of enterprising Americans and a Republican-led Congress intent on reducing wasteful spending has helped to produce the first budget surplus in a generation. What will be Congress's response to this surplus? Will it spend the money on dozens of government programs that could no doubt be created or expanded? Or, will it cobble together a complicated tax plan that aims to help everybody and, therefore, helps almost no one? We must provide the American people with fairness in our tax system so that individuals who save and invest for their children and grandchildren's future will no longer be punished.

Restoring fairness to our tax system must center around two main principles: the non-Social Security surplus belongs to the American people and it ought to be returned to them; and we must preserve the foundations on which strong communities are built. I can think of no better idea that fulfills both these principles than repeal of the death tax. The ingredients to a successful family or business—savings, investment, and hard work—must be once again rewarded, not taxed.

Mr. Speaker I commend the effort of Senator Hillman, Representative Young, and the Colorado General Assembly. They remind us that the impact of our decisions here will be surely felt in Colorado and everywhere in America. I hereby submit for the RECORD Colorado's Senate Joint Memorial 99-004.

SENATE JOINT MEMORIAL 99-004

Whereas, The Federal Unified Gift and Estate Tax, or "Death Tax" generates a minimal amount of federal revenue, especially considering the high cost of collection and compliance and in fact has been shown to decrease federal revenues from what they might otherwise have been; and

Whereas, This federal Death Tax has been identified as destructive to job opportunity and expansion, especially to minority entrepreneurs and family farmers; and

Whereas, This federal Death Tax causes severe hardship to growing family businesses and family farming operations, often to the point of partial or complete force liquidation; and

Whereas, Critical state and local leadership assets are unnecessarily destroyed and forever lost to the future detriment of their communities through relocation or liquidation; and

Whereas, Local and state schools, churches, and numerous charitable organizations would greatly benefit from the increased employment and continued family business leadership that would result from the repeal of the federal Death Tax: Now, therefore, be it

Resolved by the Senate of the Sixty-second General Assembly of the State of Colorado, the House of Representatives concurring herein:

That the Congress of the United States is hereby memorialized to immediately repeal the Federal Unified Gift and Estate Tax; and be it further

Resolved, That copies of this Joint Memorial be sent to the President of the United States, the Speaker of the United States

House of Representatives, the President of the United States Senate, and each member of the Colorado congressional delegation.

DESIGNATING THE CHESTNUT-GIBSON MEMORIAL DOOR

SPEECH OF

HON. STENY H. HOYER

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 20, 1999

Mr. HOYER. Mr. Speaker, one year ago this Friday, the Capitol Building was shaken by a maniacal and senseless shooting spree. This day reminds us once again that the risk is always present for those we ask to defend this free society. The vagaries of life are such that there are those, either demented or angry or for whatever reasons, that take unto themselves the opportunity to commit violence.

We lost Officer Jacob J. Chestnut and Detective John Gibson so that many others might be safe and to indicate that the Capitol of the United States, freedom's house, will not only be accessible, but also protected.

This past May we rededicated the Capitol Police headquarters in honor of Officer Chestnut, Detective Gibson, and Officer Christopher Eney, the first Capitol Police officer killed in the line of duty during a training accident in 1984. This resolution complements the renaming of the headquarters building. Henceforth, every tourist, staffer, Member or head of state that uses the "memorial door" will remember the public service of these three men and the ultimate sacrifices that each of them made.

While this resolution renaming the document door specifically honors Officer Chestnut and Detective Gibson, the memorial door is a tribute to all of the men and women of law enforcement who leave their homes each day and take to their duties to defend America's principles, to defend Americans, and to defend an orderly society.

Just down the street from this building stands the Law Enforcement Officers Memorial. Since last year's tragedy, the names of Officer Chestnut and Detective Gibson have been added to a long list of fallen officers including their colleague, Officer Eney, and others from departments around the Nation.

In the last year we have taken some very positive steps in insuring that this type of incident does not happen again. While we can never guarantee that there is not another shooting, the security enhancement plan is an important step in the right direction. With additional officers, acquisition of new equipment, and a restructuring of the department, we can work to decrease the chances of another shooting while retaining the accessibility that the American public and the World over have come to know.

Let us not forget the ultimate sacrifice that these two brave officers made. I thank my colleague Representative DELAY, for bringing forward this resolution and I urge my colleagues to join with me in paying tribute to Officer Chestnut and Detective Gibson on this solemn one-year anniversary by passing this resolution.