

over the next 10 years may be too big because of overly optimistic budget surplus projections. This Member fully expects that after conference with the Senate this tax cut will be reduced in size.

In regards to inheritance taxes, this Member does not think the conference version of this tax bill should or will include a total elimination of the Federal inheritance tax in the case of "super-wealthy" individuals. While this Member wants to give inheritance tax relief to family farms and family small businesses by accelerating the exemption level for Federal inheritance taxes to \$1 million, he does not think it is appropriate at this time to eliminate the Federal inheritance tax altogether for very wealthy individuals. Hopefully, the complete phase-out will be eliminated in the House-Senate Conference. Some say the super-wealthy don't pay inheritance tax anyway—that they in part give it to charities or establish foundations to avoid taxes. Of course that is an exaggeration, but certainly we don't want to reduce such charity or beneficial giving by eliminating the inheritance tax on the super-wealthy. The American society would surely be harmed.

This Member also notes that the legislation includes tax relief for private utilities with nuclear power plants in a state-deregulated environment. It is important to recognize that as states have taken action to deregulate, two unintended Federal tax problems have resulted. This bill addresses the nuclear decommissioning fund issue which affects private utilities. Unfortunately, the bill does not address the private-use issue which affects consumer-owned utilities. This Member hopes that during the conference, relief can also be provided to consumer-owned utilities which are also hindered by an outdated Federal tax law.

On a different note, this Member is quite pleased that two particular provisions are included in H.R. 2488 which will increase rural housing opportunities. In fact, this Member has been quite active during his entire tenure in promoting the need for adequate, affordable rural housing. First, H.R. 2488 includes an increase in the Low Income Housing Tax Credit program from \$1.25 to \$1.75 per capita. The bill phases in the increase by 10 cents per year from 2000 to 2004 until it reaches \$1.75 and indexes it for inflation thereafter. This provision will give states additional resources in providing rural housing throughout America. Second, H.R. 2488 accelerates the phase in of the private activity cap to \$75 per capita beginning in 2000. This provision will give additional capital for financing home purchases by low and moderate-income homebuyers in the mortgage revenue bond program.

Therefore, for the above reasons and others, this Member gives his qualified support to H.R. 2488, the Financial Freedom Act.

#### INTRODUCTION OF THE TEACHER TAX EXEMPTION ACT OF 1999

**HON. GEORGE MILLER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, July 26, 1999*

Mr. GEORGE MILLER of California. Mr. Speaker, today, I am introducing legislation that would strengthen our national educational system by addressing the most important education issue facing the country, teacher quality.

My legislation will provide a financial bonus, in the form of a tax exemption, to qualified teachers who teach in schools where fifty-percent or more of the children qualify for free or reduced-price lunches.

There are many things we can do to increase teacher quality, and some steps are being attempted now through other legislation. But one of the most concrete and important steps we can take is to create real financial incentives for qualified individuals to teach in high-poverty schools.

For high poverty schools, attracting and retraining well-qualified teachers is a critical part of a comprehensive strategy to close the achievement gap between rich and poor students and between minority and non-minority students.

Schools serving low-income students have far too few adequately qualified teachers. Research suggests that this is one of the primary reasons that the achievement of low-income students lags behind that of more affluent students.

This achievement gap is both unnecessary and dangerous. All children can achieve at high levels if they are taught at high levels. The achievement gap threatens not only the life chances of millions of low-income students but also the civic and economic health of the country as a whole.

It is incumbent upon us to act quickly and decisively to correct it.

We have heard much about nationwide "teacher shortages." Indeed, the U.S. Department of Education estimates that schools will need to hire 2 million teachers over the next decade.

But the real problem is not absolute teacher shortages, but rather shortages in specific geographical areas and in certain academic subjects. In particular, there is a dearth of teachers in particular subject areas—such as special and bilingual education, mathematics, and science. And there is a shortage of qualified teachers in underfunded schools, particularly in urban and rural districts.

For example, in the largest local educational agency in my Congressional district—the West Contra Costa County Unified School District—62% of all teachers hired this year are college interns or are teachers with emergency credentials. Because West Contra Costa is not as affluent as other neighboring school districts, and therefore cannot offer the same salaries and working conditions, it faces serious challenges in competing for qualified teachers.

Furthermore, even within the same school district, where schools offer the same salary schedules, emergency-certified teachers are overwhelmingly concentrated in the highest poverty schools. While the high-poverty schools 50% or more of the entire faculty is under-qualified, in other schools, just miles away, all teachers are fully-credentialed.

I believe that higher pay, along with ongoing professional development and support, especially for new teachers, can go a long way in leveling the educational playing field. Boosting pay in key professions is widely recognized as an effective strategy for maintaining quality. For example, the House Defense Appropriations bill for the Fiscal Year 2000 contains \$300 million in bonuses to help retain qualified Air Force pilots.

We need to mount a similar effort nationwide to recruit and retain highly qualified teachers so that all children, regardless of

where they live or their family background, have the opportunity for a world-class education.

My legislation would exempt the first \$40,000 in salary for teachers teaching academic subjects in high-poverty schools—schools in which at least 50% of the students enrolled qualify for the free or reduced price lunch programs. It would increase take-home pay by about \$5,900 for a qualified single teacher with the average national teacher salary of \$40,000.

In order to qualify for the exemption, teachers who provide instruction would have to be qualified to provide instruction in each and every academic course they teach. Elementary school teachers would have to demonstrate teaching skill and general subject matter knowledge required to teach effectively in reading, writing, mathematics, social studies, science, and other elements of a liberal arts education. Middle school and secondary school teachers would have to demonstrate a high level of teaching skill and subject matter knowledge in the subjects they teach either by attaining passing scores on academic subject area tests or by holding a bachelor's degree with an academic major in each of the subject areas in which they provide instruction.

Qualified special education teachers and bilingual teachers also would be eligible for the exemption.

I believe a teacher salary tax exemption is an ideal way to solve several critical problems. It would strengthen education, and address the most important education issue facing the country, by steering high quality teachers to underperforming schools. And it would provide targeted tax relief to the middle class rather than an open-ended tax cut that benefits wealthier Americans without solving any critical particular social problem.

U.S. teachers teach more hours per day than their counterparts in other countries and take more work home to complete at night, on the weekends and holidays. At the same time, U.S. teachers must go into substantial debt to become prepared for a field that pays less than virtually any other occupation requiring a college degree.

I believe taxpayers are willing to direct additional resources to raise teacher salaries to a level commensurate with teachers' knowledge and skills and with the important role they play in our society. But I also think the public wants and deserves to know that such funds are being spent in an effective and responsible manner that results in improved academic achievement for students. That means tying increased pay to teacher qualifications and deploying our most talented teachers in the areas that are having the most difficult time attracting and retaining them.

I look forward to working with my colleagues in passing this important legislation.

#### CONGRATULATING MS. WILSON'S KINDERGARTEN CLASS

**HON. ROBERT E. ANDREWS**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Monday, July 26, 1999*

Mr. ANDREWS. Mr. Speaker, I rise today to commemorate a great day, on which thirty Kindergarten students from the Shady Lane

Elementary School reached all of the appropriate levels on their Terra Nova test. Ms. Martha Wilson's Kindergarten class is an outstanding group of young people. I wish the best of luck to the following group of kindergartners who shared this special day with me at the Shady Lane School: Courtney Callahan, Nicholas Battee, Jaimie Beeker, Destiny Bingham, Brian Buck, John Childress, Robert Kilcourse, Kody McMichael, Marisa Peters, Matthews Raively, Deborah Robinson, Karen Sabater, Donald Smith, Richard Smith, Marcus Smith, Ayana Thomas, Jessica Welch, George Williams, and Nylan Wolcott.

RECOGNIZING CHICAGO BOTANIC GARDEN'S BUEHLER ENABLING GARDEN

**HON. JOHN EDWARD PORTER**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Monday, July 26, 1999*

Mr. PORTER. Mr. Speaker, I am very pleased to recognize one of the most beautiful places in my District, the Chicago Botanic Garden, and to celebrate the Garden's grand opening of the Buehler Enabling Garden.

The Chicago Botanic Garden is a clear leader in horticultural therapy and barrier-free gardening. It is only fitting that in the year that our nation celebrates the 10th anniversary of the Americans with Disabilities Act, the Chicago Botanic Garden celebrates the grand opening of a beautiful and unique 11,000-square-foot garden design to encourage life-long gardening for people of all ages and abilities. Over two years of design and construction work culminated in the July 17th and 18th grand opening of the Buehler Enabling Garden, a garden that will serve to demonstrate an array of techniques that can make gardening fully accessible to people with disabilities.

For millions of individuals, gardening offers relaxation, social involvement, exercise, and a sense of accomplishment. Unfortunately, for people with disabilities, gardening may be cumbersome and difficult. The Chicago Botanic Garden's Buehler Enabling Garden, however, is not only barrier-free but its plant materials and garden structures have been carefully chosen to accommodate people with disabilities and older adults. The Enabling Garden is intended to serve as a model for people with disabilities, human service professionals and landscape architects. In fact, on July 28th, the Chicago Botanic Garden will hold a symposium for professionals in the health, human service and design fields to learn how to transfer techniques learned at the Enabling Garden to their own institutions or their own backyards.

Some of the examples of such gardening techniques are raising flower bed and containers, building vertical gardens and hanging baskets on pulley systems, and providing adequate seating, shade, water and paving within the garden for the disabled. The Buehler Enabling Garden also exhibits a wide range of devices, tools and plants that contribute to accessibility and sensory appeal for the sight-impaired. Appropriate tools used in an enabling garden are generally small and lightweight or

have large, foam-padded handles that are easy to manipulate. In addition, the variety of plants that are best suited for an enabling garden could include fragrant or textural plants for those people with visual impairments, or dwarf plants in containers or hanging baskets that can bring gardening activities within easy reach.

Mr. Speaker, I am pleased that the Chicago Botanic Gardens is sharing its expertise in horticultural therapy to make gardening accessible to people of all abilities. I invite all Members to join me in recognizing the grand opening of the Buehler Enabling Garden at the Chicago Botanic Garden.

RECOGNIZING THE ACCOMPLISHMENTS OF CASPIAN CITY MANAGER ROSALIE KING

**HON. BART STUPAK**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Monday, July 26, 1999*

Mr. STUPAK. Mr. Speaker, I rise today to honor a dedicated public servant who has served her small northern Michigan community of Caspian for almost a quarter of a century.

A reception for Rosalie King tonight celebrates her many services to the residents of Caspian. Although I can't be at that event, I'd like to share some thoughts with you and House colleagues on her work.

Let me first remark on the kind of community in which Rosalie has worked since 1978.

Much of northern Michigan was settled in the late 1800s. Most of these towns in northern Michigan were part of an early boom in such industries as mining—both copper and iron mining—and timber. By the turn of the century, many of these settlements had become communities. In the next quarter century services, such as water and wastewater treatment and brick streets, were added to these many small towns.

The problem faced by many of these towns is the aging of this basic infrastructure. Water pipes no longer provide pressure sufficient for adequate fire protection, and in some cases they sustain failures because of frost heaving or age-related problems that force continuous and expensive repairs.

More important, with the boom years far behind, basic infrastructure does not permit the development of industrial parks or the rehabilitation of downtowns that can be the basis for economic redevelopment.

It has been in the area of pursuing grants for this kind of community maintenance and redevelopment that Rosalie King has excelled. As the city manager of Caspian she has successfully won millions in grants and equally successfully administered them, making future grant acquisition more likely.

I have had the pleasure of being able to work with the dynamic community leader who has fought so long and hard for the betterment of the citizens she serves. Rosalie personifies the best of what local leadership can be and she has demonstrated the best that programs like Rural Development can be in terms of helping small communities maintain a quality of life and an ability to maintain and even at-

tract economic investment. Other northern Michigan communities look to Caspian as an inspiration and a model for community pride and leadership.

But Rosalie King has been more to her community than a public official. She is one of those rare individuals who has been able to give complete dedication to all areas of her life, family, church and community. In addition, she has been interested and involved in recreation programs, especially hockey.

I know Rosalie will continue to dedicate her many talents to the friends and neighbors that make up the Caspian community. I ask you, Mr. Speaker, to join me in this salute to Rosalie King, a dynamic city manager, as she brings to a close a long distinguished career.

IN COMMEMORATION OF THE GRAND OPENING OF THE EASTMONT COMPUTING CENTER FOR THE OAKLAND COMMUNITY

**HON. BARBARA LEE**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, July 26, 1999*

Ms. LEE. Mr. Speaker, I rise to recognize the Eastmont Computing Center, located in East Oakland, California, on its grand opening. This multi-million dollar computing center is a project of The Oakland Citizens Committee for Urban Renewal (OCCUR), which was established in Oakland, California in 1954 for the purpose of raising the quality of life for all of Oakland's residents, with the emphasis on serving those in the greatest need of a balanced delivery of goods, effective public policy, and services. OCCUR created the Eastmont Computing Center (ECC) to serve as a community resource on information technologies in order to provide universal computer and Internet access and employment focused training to Oakland citizens.

The Eastmont Computing Center provides cutting-edge information technology training to youth and other residents of under-served communities. The Center provides a broad range of unique skills and employment training programs to youth, senior citizens, and community-based organizations.

The Center is one of only three California recipients of the highly competitive U.S. Department of Commerce Telecommunications and Information Infrastructure Assistance Program grants. Additional funding for the Center is provided by a number of government, foundation, corporate and individual donors including the Eastmont Town Center, Pacific Gas and Electric, Chevron, Pacific Bell, The San Francisco Foundation, Oracle, Hewlett Packard and IBM.

I wish to commend the management and staff of the Eastmont Computing Center for their tireless work and for their diligence. It has been through their perseverance that they have garnered the resources necessary to establish and operate this training facility for the benefit of all the citizens of Oakland.

I wish to extend to the Eastmont Computing Center, its staff, donors and support volunteers sincere best wishes for success as they begin to deliver technology access and employment training services to the citizens of Oakland.