

The Good Samaritan Tax Act would do two things. First, it would equalize tax treatment of donations of food and other inventory. Secondly, all businesses, not just corporations, would be eligible for this favorable tax treatment if they donate food.

This bill has been endorsed by both industry and charitable organizations that deal with food including Second Harvest, National Council of Chain Restaurants, National Farmers Union and Food Chain.

The text of the bill follows:

H.R. —

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 "Good Samaritan Tax Act".

SEC. 2. CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY.

(a) **GENERAL.**—Subsection (e) of section 170 of the Internal Revenue Code of 1986 (relating to certain contributions of ordinary income and capital gain property) is amended by adding at the end the following new paragraph:

"(7) SPECIAL RULE FOR CONTRIBUTIONS OF FOOD INVENTORY.—

"(A) CONTRIBUTIONS BY NON-CORPORATE TAXPAYERS.—In the case of a charitable contribution of food, paragraph (3) shall be applied without regard to whether or not the contribution is made by a corporation.

"(B) DETERMINATION OF FAIR MARKET VALUE.—For purposes of this section, in the case of a charitable contribution of food which is a qualified contribution (within the meaning of paragraph (3), as modified by subparagraph (A) of this paragraph) and which, solely by reason of internal standards of the taxpayer, lack of market, or similar circumstances, cannot or will not be sold, the fair market value of such contribution shall be determined—

"(i) without regard to such internal standards, such lack of market, or such circumstances, and

"(ii) if applicable, by taking into account the price at which the same or similar food items are sold by the taxpayer at the time of the contribution (or, if not so sold at such time, in the recent past)."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1999.

REPETITIVE FLOOD LOSS REDUCTION ACT OF 1999

HON. KEN BENTSEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. BENTSEN. Mr. Speaker, I rise today to introduce the Repetitive Flood Loss Reduction Act of 1999. Mr. Speaker, every year in the United States many of our constituents suffer the devastating loss of their home from rampaging flood waters. I am introducing the Repetitive Flood Loss Reduction Act to correct a serious flaw in the National Flood Insurance Program (NFIP) by improving pre-disaster mitigation and facilitating voluntary buyouts of repetitively flooded properties. Specifically, my legislation will:

Provide \$90 million to the Director of the Federal Emergency management Agency (FEMA) to purchase homes insured by the NFIP that have flooded at least three times

and have received cumulative flood insurance payments of at least 125 percent of the value of the structure.

Provide \$10 million in grants to states to seek non-structural alternatives to protect flood-prone communities.

Create new incentives for home owners to comply with post-FIRM building standards. If a buyout offer is refused by the NFIP policy holder, their yearly premium will automatically increase by 150 percent and their deductible will rise by \$5,000. For every future flood incident when the structure is substantially damaged the premium and deductible will rise again by the aforementioned amount.

Grant more discretion to local flood officials to determine how best to use this program. State or local flood plain administrators will provide the Director with a list of priority structures that should be targeted for participation in the buyout program.

I am hopeful that these steps will lead to a more effective pre-disaster mitigation and buyout program that will both reduce costs to taxpayers and better protect residents of flood-prone areas. I have drafted this legislation in consultation with the Federal Emergency Management Agency and the Harris County, Texas, Flood Control District, one of the Nation's most experienced and innovative flood control districts. However, I want to emphasize that I consider this legislation to be a starting point to begin the debate, and I look forward to input from my colleagues, my constituents, and other interested parties.

Some ideas in this bill will be considered controversial and may need to be changed. By introducing this bill, I am not endorsing each provision, but rather, the idea that some action needs to be taken to reform the National Flood Insurance Program. In fact, it is my hope that the public will review the contents of the bill and make their specific support and objections known, so we can develop consensus legislation.

The need for this legislation was underscored by a report sponsored by the National Wildlife Federation, that the National Flood Insurance Program has made flood insurance payments exceeding the values of the properties involved to thousands of repetitively flooded properties around the Nation. This report, entitled Higher Ground, found that from 1978 to 1995, 5,629 repetitively flooded homes had received \$416 million in payments, far in excess of their market value of \$307 million. My state of Texas led the Nation in volume of such payments, with more than \$144 million, or \$44 million more than the market value, paid to 1,305 repetitively flooded homes. The Houston/Harris County area, which I represent, had 132 of the 200 properties that generated the largest flood insurance payments beyond their actual value.

This included one property in South Houston that received a total of \$929,680 in flood insurance payments from 17 flooding incidents, and another property near the San Jacinto river that received \$806,591 for 16 flooding incidents, about 7 times the actual value of the home.

Other areas around the country have also had the same incidents occur. Altogether, according to the National Wildlife Federation report, although repetitive flood loss properties represent only 2 percent of all properties insured by the National Flood Insurance Program, they claim 40 percent of all NFIP payments during the period studied.

Since its creation in 1968, the NFIP has filled an essential need in offering low-cost flood insurance to homeowners who live inside 100-year flood plains. The program has helped to limit the exposure of taxpayers to disaster costs associated with flooding. However, the recent report clearly points out the need to improve the NFIP to address the problem of repetitive loss property.

Furthermore continued losses to the NFIP has increased the call by some of my colleagues to increase premiums and reduce the Federal subsidy for all Federal homeowners in the flood plain, not those who suffer from repetitive flooding loss, in order to reduce Federal budget outlays.

Without long-term comprehensive reform of the NFIP, I am concerned that in the future, Congress may follow through with proposals to double or triple flood insurance premiums for all flood-prone homeowners, as was proposed in 1995 and 1996. Many of us, myself included, fought vigorously to oppose these increases, but our victory will be short-lived if we do not make changes in the program.

These repetitive loss properties represent an enormous cost for taxpayers. They are also a tremendous burden to residents whose lives are disrupted every time there is a flood. In many cases, these residents want to move but cannot afford to do so. By repeatedly compensating them for flood damage, current Federal law makes it easier for them to continue living where they are, rather than moving to higher ground.

TRIBUTE TO OSCAR FENDLER

HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. BERRY. Mr. Speaker, I rise today to pay tribute to a man from the 1st Congressional District of Arkansas who will celebrate his 90th birthday in Blytheville, Arkansas this weekend. Mr. Fendler is one of Arkansas' foremost lawyers and has practiced law since 1933 in Blytheville except for four years from 1941-45 when he was on active duty with the U.S. Navy.

Born in Blytheville and raised in Manila, Mr. Fendler has received many honors during his 65 years of law practice. He is the former president of the Arkansas Bar Association and a fellow in the American College of Trust and Estate Council; a fellow of the American Bar Foundation; chairman of the Section of General Practice of the American Bar Association; a member of the House of Delegates of the American Bar Association, the ABA's governing body; and a member of the American Judicature Society, among other honors.

Mr. Fendler also had an interest in journalism. He is the former chief editorial writer for the Arkansas Traveler, the student newspaper at the University of Arkansas and while attending Harvard Law, he free-lanced as a reporter for the St. Louis Post Dispatch.

Oscar Fendler has been a leader and advocate for Mississippi County and Northeast Arkansas for his entire life. He is a living history of that area. Mr. Fendler has been a strong voice in Arkansas law and I wish him the best on his 90th birthday and congratulate him on his 65 years of service in our state.

SALUTE TO THE HIGHLAND PARK
MEN'S BASKETBALL TEAM**HON. BRUCE F. VENTO**

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. VENTO. Mr. Speaker, I would like to offer my sincere congratulations to one of the outstanding high school basketball teams in Minnesota's Fourth Congressional district who have met the challenges of athletic competition, St. Paul's Highland Park Men's Basketball Team has claimed the high school championship title in Class AAA Division.

Much praise and honor is to be extended to these young men and their coaches for their hard work and success. This team has surmounted obstacles that many thought would prevent them from reaching this achievement. Highland Park is the first public school in St. Paul to win a state boys basketball championship in fifty years.

This type of healthy competition epitomized by the Minnesota High School League that helps young people throughout our state and nation develop the self confidence and teamwork skills as they focus their energies within an exciting sports program. Once again, I offer my congratulations and I wish them luck for their future basketball seasons.

Mr. Speaker I would like to submit an article by the Pioneer Press on the victorious Highland Park Men's Basketball Team.

[From the St. Paul Pioneer Press, Mar. 21, 1999]

ST. PAUL GETS RARE TITLE BY PUBLIC SCHOOL
(By Mike Fermoyle)

Highland Park compensated for a disadvantage in size with speed, a tightly run offense and a relentless defense Saturday night.

The result was a 56-46 victory over Cold Spring Rocori in the Class AAA final at Williams Arena and with that came the first state boys basketball championship by a St. Paul public school in half a century.

Humboldt beat Mankato in 1949, the last St. Paul public school to win a title. Cretin-Derham Hall, the only private school in the St. Paul City Conference, won two Class AA titles under the old two-class format, in 1991 and 1993.

Highland Park (27-2) suffered its only losses in consecutive games, first to De La Salle in the final at the Fargo (N.D.) Shanley tournament, and then to Central in its St. Paul City opener.

"When that happened," Scots coach Charles Portis said Saturday, "I thought we were headed in the wrong direction."

Instead, his team won its last 20 games.

Terrance Stokes, a 5-foot-9 point guard, ran the offense (he had five assists), made major contributions on defense and scored 14 points for Highland.

Mark Wingo would up with 17 points, had nine rebounds, and the 6-5 senior forward concluded the festivities by taking a pass from Thomas Miley and dunking it in the final second.

Sophomore Maurice Hargrow added nine points for the Scots, and he, like Stokes, was a thorn in the side of the Rocori offense all night, making five steals.

"We knew they were big," Stokes said of the Spartans, "but that just meant we had to play great defense."

Which the Scots did.

Jason Kron of Rocori led all scorers with 21 points. But no other Spartan reached double figures.

"We just didn't get the ball inside to our big guys the way we normally do," Rocori coach Bob Brink said. "It was their defense. They just put so much pressure on the perimeter that they took us out of our offense."

The Scots made their first two shots, getting a layup from Wingo to open the scoring and a three pointer from Stokes on their second possession.

But it was 2½ minutes before they scored again.

Meanwhile, the Spartans were finding the range. Kron, a 6-6 forward, made a 15-foot jump shot to put his team on the board, and 6-8 center Mike VanNevel followed up with a 12-footer.

I spent all day worrying about their height," Portis said, "It's not just that they're tall, it's that they're big and versatile. They can all play away from the basket, and that makes them really tough to guard."

Kron's sophomore brother, Steve Kron, added a three-pointer with 4:50 remaining in the opening period to give the Spartans their first at 7-5.

It was 11-7 for Rocori when Josef Mathews reigned the Scots with a three-pointer. That came with 2:28 left.

Stokes swiped the inbounds pass and scored on a layup, and suddenly Highland had its nose in front again at 12-11.

The Highland scoring spree paused briefly, as 6-6 Jeff Donnay made one of two free throws for the Spartans.

But Miley's 15-footer from the left side of the key marked the beginning of a 7-0 run for the Scots that took just 45 seconds.

Hargrow scored the last five points in the run. Mathews made an steal and then sent Hargrow in for a layup, and Hargrow knocked down a three-point shot with 55 seconds left in the quarter, increasing the Highland lead to 19-12.

The Scots slowed things in the second quarter, trying to force Rocori to spread out its zone defense. However, it was Highland's man-to-man defense that dominated the period.

After the Spartans cut the deficit to 23-18 on two free throws by Ryan Mathre with 6:06 remaining in the half, the Scots held then to two points the rest of the period.

Highland wasn't lighting it up, but Stokes converted a steal into a layup with 4:55 left, and he added a three-pointer nearly three minutes later. Miley's basket with exactly one minute to go made it 20-20, and that's how the half ended.

Rocori chopped six points off the Scots' advantage while Highland went scoreless through the first 3:55 of the third period. Mathews made a three to end the Rocori run.

Hargrow set up Wingo for a spectacular alley-oop dunk that he turned into a three-point play with 2:48 left, but Wingo's next basket was the only other one for the Scots in the quarter, and they were clinging to a 38-35 lead.

Joshua Watson scored the first points of the final quarter for Highland. Stokes supplied a layup, then missed the subsequent free throw, but Miley got the rebound and put it back in to make it 44-35. It was one of seven rebounds for the 6-8 Miley.

"The stat sheet says we outrebounded them (28-24)," Brink said. "But it seemed like they got all the crucial rebounds."

Three-pointers by Jason Kron and Steve Kron cut the margin to 44-41, before Hargrow and Wingo collaborated on another Wingo layup and with just over three minutes remaining.

Two free throws by Wingo made it 48-41 with 1:32 left.

PROVIDING FOR CONSIDERATION OF H.R. 975, REDUCING VOLUME OF STEEL IMPORTS AND ESTABLISHING STEEL IMPORT NOTIFICATION AND MONITORING PROGRAM

SPEECH OF

HON. BOB RILEY

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 17, 1999

Mr. RILEY. Mr. Speaker, I rise today in strong support of H.R. 975, the Steel Recovery Act. For almost two years now, the United States has seen a flood of illegal steel imports enter our markets from Asia, Russia and Brazil. In the meantime, more than 10,000 Americans have lost their jobs, including over 500 in Alabama.

These foreign nations are dumping their steel on our markets in direct violation of U.S. trade laws. Hard-working Americans are losing their jobs because foreign companies are breaking our laws. Numerous American steel companies have been forced into bankruptcy as a result of foreign countries sabotaging our markets and dumping their steel at below production costs. In my home state of Alabama, one company is in dire financial trouble, putting 1,906 jobs in jeopardy.

Current trade laws are too cumbersome and too slow in providing short term relief from illegal dumping. This legislation will help us return to the pre-crisis import levels of 1994-1997. Currently, Japan's steel imports into the United States are up 96% from its pre-crisis level. Moreover, Korea's imports are up 155% and Indonesia's are up 705%. If the current Administration will not act, Congress must!

I support H.R. 975 because it contains key provisions that will help stop this crisis. By levying tariff surcharges, setting quotas and establishing programs to ensure that U.S. anti-dumping trade laws are not being violated, we can once again return to pre-crisis levels and ensure a level playing field for our domestic steel industry.

I will not allow international interests to strong-arm our steel industry and hurt our economy. Neither should you! I urge you to join me today in supporting H.R. 975.

OPENING REMARKS OF GENE E. BRADLEY, PRESIDENT AND CEO OF JOURNEY IN FAITH AT THE FIRST ANNUAL SUMMIT IN WASHINGTON, MARCH 15, 1999

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. GILMAN. Mr. Speaker, I submit for the CONGRESSIONAL RECORD the following remarks of Gene Bradley, President and CEO of Journey in Faith, delivered at the organization's First Annual Summit in Washington:

How fortunate we are to be here today—on Capitol Hill as guests of Congressman Ben Gilman and Tim Petri, Honorary Co-Chairs and Co-Hosts of Journey in Faith. How fortunate we are to be meeting in this magnificent International Relations Committee Room as we reason together: "How can we,