

subdivisions thereof for the development and implementation of projects to restore, conserve, and manage Onondaga Lake.

(b) **PARTNERSHIP.**—In carrying out this section, the Secretary shall establish a partnership with appropriate Federal agencies (including the Environmental Protection Agency) and the State of New York and political subdivisions thereof for the purpose of project development and implementation. Such partnership shall be dissolved not later than 15 years after the date of the enactment of this Act.

(c) **COST SHARING.**—The non-Federal share of the cost of a project constructed under subsection (a) shall be not less than 30 percent of the total cost of the project and may be provided through in-kind services.

(d) **EFFECT ON LIABILITY.**—Financial assistance provided under this section shall not relieve from liability any person who would otherwise be liable under Federal or State law for damages, response costs, natural resource damages, restitution, equitable relief, or any other relief.

(e) **AUTHORIZATION OF APPROPRIATIONS.**—There is authorized to be appropriated \$10,000,000 to carry out the purposes of this section.

(f) **REPEAL.**—Section 401 of the Great Lakes Critical Programs Act of 1990 (104 Stat. 3010) and section 411 of the Water Resources Development Act of 1990 (104 Stat. 4648) are repealed as of the date of the enactment of this Act.

SEC. 588. EAST LYNN LAKE, WEST VIRGINIA.

The Secretary shall defer any decision relating to the leasing of mineral resources underlying East Lynn Lake, West Virginia, project lands to the Federal entity vested with such leasing authority.

SEC. 589. EEL RIVER, CALIFORNIA.

The Secretary shall conduct a study to determine if flooding in the City of Ferndale, California, is the result of a Federal flood control project on the Eel River. If the Secretary determines that the flooding is the result of the project, the Secretary shall take appropriate measures (including dredging of the Salt River and construction of sediment ponds at the confluence of Francis, Reas, and Williams Creeks) to mitigate the flooding.

SEC. 590. NORTH LITTLE ROCK, ARKANSAS.

(a) **IN GENERAL.**—The Secretary shall review a report prepared by the non-Federal interest concerning flood protection for the Dark Hollow area of North Little Rock, Arkansas. If the Secretary determines that the report meets the evaluation and design standards of the Corps of Engineers and that the project is economically justified, technically sound, and environmentally acceptable, the Secretary shall carry out the project.

(b) **TREATMENT OF DESIGN AND PLAN PREPARATION COSTS.**—The costs of design and preparation of plans and specifications shall be included as project costs and paid during construction.

SEC. 591. UPPER MISSISSIPPI RIVER, MISSISSIPPI PLACE, ST. PAUL, MINNESOTA.

(a) **IN GENERAL.**—The Secretary may enter into a cooperative agreement to participate in a project for the planning, design, and construction of infrastructure and other improvements at Mississippi Place, St. Paul, Minnesota.

(b) **COST SHARING.**—

(1) **IN GENERAL.**—The Federal share of the cost of the project shall be 50 percent. The Federal share may be provided in the form of grants or reimbursements of project costs.

(2) **CREDIT FOR NON-FEDERAL WORK.**—The non-Federal interest shall receive credit toward the non-Federal share of the cost of the project for reasonable costs incurred by the non-Federal interests as a result of partici-

pation in the planning, design, and construction of the project.

(3) **LAND, EASEMENTS, AND RIGHTS-OF-WAY CREDIT.**—The non-Federal interest shall receive credit toward the non-Federal share of the cost of the project for land, easements, rights-of-way, and relocations provided by the non-Federal interest with respect to the project.

(4) **OPERATION AND MAINTENANCE.**—The non-Federal share of operation and maintenance costs for the project shall be 100 percent.

(c) **AUTHORIZATION OF APPROPRIATIONS.**—There is authorized to be appropriated \$3,000,000 to carry out this section.

The motion was agreed to.

The Senate bill was ordered to be read a third time, was read the third time, and passed.

The title of the Senate bill was amended so as to read: "To provide for the conservation and development of water and related resources, to authorize the United States Army Corps of Engineers to construct various projects for improvements to rivers and harbors of the United States, and for other purposes".

A motion to reconsider was laid on the table.

APPOINTMENT OF CONFEREES

Mr. BOEHLERT. Mr. Speaker, I ask unanimous consent to insist on the House amendment, and request a conference with the Senate thereon.

The SPEAKER pro tempore (Mr. EHRLICH). Is there objection to the request of the gentleman from New York?

There was no objection.

The SPEAKER pro tempore. Without objection, the Chair appoints the following conferees: Messrs. SHUSTER, YOUNG of Alaska, BOEHLERT, BAKER, DOOLITTLE, SHERWOOD, OBERSTAR, BORSKI, Mrs. TAUSCHER, and Mr. BAIRD.

There was no objection.

SPECIAL ORDERS

The SPEAKER pro tempore (Mr. TERRY). Under the Speaker's announced policy of January 6, 1999, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey (Mr. PALLONE) is recognized for 5 minutes.

(Mr. PALLONE addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

REVIEW OF FINANCIAL FREEDOM ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Maryland (Mr. EHRLICH) is recognized for 5 minutes.

Mr. EHRLICH. Mr. Speaker, over the last 24 hours we have sure heard it all from the floor of this House. The usual class warfare, us versus them; the usual class envy rhetoric concerning the rich. And how many folks watching

the national TV right this second making \$40,000 a year with a couple of kids know that they are rich, or making \$50,000 a year with four children and believe they are rich? Very few, I suspect.

We have seen revisionist history, Mr. Speaker, in how we got to a, what seemed to be just a few years ago, permanent deficit situation in this country as the minority party controlled this House for 40 years.

What we saw most of all, Mr. Speaker, however, was a great sense of frustration because the Speaker and this majority have moved a bill to return money to the people, to the pockets of the people, a comprehensive package that rewards married couples, senior citizens, working families, the self-employed schools, and distressed neighborhoods.

The Republican tax relief plan improves the lives, Mr. Speaker, of all Americans. One of the most unfair provisions in our present tax code, Mr. Speaker, is its treatment of married couples. They pay more in taxes simply because they choose to get married. The Republican plan ends this unfair so-called marriage penalty. It allows married couples to claim a standard deduction for a single taxpayer to the benefit of 42 million taxpayers.

Families with single people also benefit. The Republican tax plan provides for a phased in 10 percent deduction in individual rates over the next 10 years. Taxpayers know best how to spend their own money. Washington needs to get out of the way and let taxpayers control their own money. That thought is why many of us were sent to Washington in the first place.

The cost of education continues to rise. The Republican plan provides meaningful tax relief. First, our legislation increases from \$500 to \$2,000 the contribution limit for education savings accounts.

Second, the bill permits private universities to offer prepaid tuition plans and exempts the earnings from all prepaid plans from Federal taxation, a real good idea.

Third, the plan eliminates the 60-month limitation on the student loan interest deduction. The Republican plan also addresses the basic brick and mortar issues associated with quality education. Unlike the President's bad idea to take general fund revenue and build public schools, our public school construction initiative makes permanent statutory changes so that State and local governments issuing public school construction bonds can more easily comply with the appropriate rules.

Similar to education, the cost of health care keeps rising. The Republican plan makes health care and long-term care more affordable and accessible to all Americans. Of particular significance, our plan allows a 100 percent deduction for health care premiums and long-term care insurance premiums. It is about time.

Our proposal also recognizes the financial hardships associated with caring for elderly members at home. We provide for an additional personal exemption for these taxpayers. Likewise, the Republican plan allows employers to offer long-term care insurance and cafeteria plans.

Finally, our plans expand the availability of medical savings accounts.

Mr. Speaker, the Republican plan properly buries the death tax that forces many Americans to pay the IRS 37 to 55 percent of their savings when they die, immoral, inefficient, wrong. It is time we got rid of it. This bill is the first step.

Finally, Mr. Speaker, the Republican plan also provides significant tax incentives for families and businesses in distressed neighborhoods. The family development accounts encourage low-income families to save a portion of their income by allowing tax-free withdrawal for education expenses, a first home, a business start-up, or certain medical expenses.

Mr. Speaker, hardworking Americans deserve the benefits that the Republican tax relief plan offers. It is imperative that this Congress ensure these benefits become a reality. The people deserve it. The workers deserve it. The taxpayers deserve it.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. STUPAK) is recognized for 5 minutes.

(Mr. STUPAK addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Minnesota (Mr. RAMSTAD) is recognized for 5 minutes.

(Mr. RAMSTAD addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Kansas (Mr. TIAHRT) is recognized for 5 minutes.

(Mr. TIAHRT addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Mr. BILIRAKIS) is recognized for 5 minutes.

(Mr. BILIRAKIS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

GUAM'S EXPERIENCE IN WORLD WAR II

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Guam (Mr. UNDERWOOD) is recognized for 60 minutes as the designee of the minority leader.

Mr. UNDERWOOD. Mr. Speaker, this evening I would like to do a World War II commemorative speech about the experiences of the people of Guam that I had intended to do last night.

Yesterday, July 21st, is a very special day in Guam's history. It is the day that the Third Marine Division, United States Marine Corps, and First Provisional Brigade of the U.S. Marine Corps and elements of the 77th Infantry Division of the U.S. Army landed on Guam to begin the liberation of Guam from the Japanese occupation.

Annually on Guam, and certainly for the past few weeks, we celebrate this event with parades and solemn speeches, a carnival and commemorative festivities which honor both the veterans who came to Guam's shores to liberate the people of Guam and for the people of Guam themselves, my people, the people who endured a brutal enemy occupation for over 2½ years.

Now, World War II, of course, is a very seminal event of this century, and Guam plays a very unique part in that. I want to talk a little bit about that this evening.

On December 8, 1941, the Japanese began bombing Guam and they landed about 5,000 army troops on December 10 of 1941. This attack was carried out simultaneously with attacks on Pearl Harbor and the Philippines. Of course, Guam being on the other side of the date line, the attack which was carried out at the same time as Pearl Harbor actually was on December 8 and not December 7.

The Japanese occupation featured a serious time of deprivation, suffering and brutality which the people of Guam, who are ethnically referred to as the Chamorro people, who were at that time not U.S. citizens but occupied a political category called U.S. nationals, endured and survived.

My purpose this evening is to give an historical perspective to those events which occurred some 55 years ago, in July of 1944, on a distant U.S. territory, to enhance the understanding of the Members of this body and the American people in general about the wartime experience of Guam and the postwar period which helped shape the relationship between Guam and the Federal Government.

Guam's experience is not unique if measured against the general experience of occupied peoples during a time of war, whether it was in Europe or China or the Philippines. Guam, after all, did not have a monopoly on human suffering. But it is a unique and special story about dignity in the midst of political and wartime machinations of large powers over small peoples and of a demonstrated loyalty to America, the kind of loyalty which was tested, the kind of loyalty that has not been asked of any civilian American community under the flag at any time during the 20th century.

□ 1845

In earlier years it may not have been necessary to give this kind of speech in

Congress. Two or 3 decades ago the Members of this body were themselves, the majority of Members of this body were themselves World War II veterans who understood what the Battle of Guam was and who probably remembered it personally, if not directly from war time experience, but certainly just being part of World War II.

Today unfortunately, most people know very little about Guam. Most Members know very little about the Battle of Guam, and perhaps think of Guam only occasionally, probably more for exaggerated stories about snakes than for the historical experience of a great and loyal people.

When the Japanese landed in December of 1941, the 5,000 Japanese soldiers faced 153 Marines, 271 naval personnel, 134 Pan American workers and some 20,000 natives that I referred to earlier who were commonly called Chamorros. All of the Americans, meaning U.S. citizen civilians, had been evacuated on October 17, 1941, in full expectation a few months before Pearl Harbor, that something was going to happen in the Pacific.

In the Aleutian Islands in Alaska all of the islanders were evacuated with the full understanding that the Japanese may occupy those islands; and so, therefore, all of the civilians were removed.

But the people of Guam remained the only American civilian community open to and eventually experiencing enemy occupation during World War II.

At the time the only units that attempted to engage the Japanese in a very brief, but symbolic, and several people died, was a unit known as the Guam Insular Guard and Insular Force which were really people who had joined the U.S. Navy. It was kind of a Navy auxiliary force composed primarily of, well entirely of, men from Guam, and they were the only ones who willingly engaged the Japanese, and several of them died.

During the time of the occupation, the people of Guam stood steadfastly loyal to America and its ideals despite the best efforts of the Japanese occupiers to propagandize the people that it was better for them to be under and be part of the Far East Greater Co-prosperity Sphere, and the people of Guam were loyal to America at the risk of their lives and certainly their livelihoods.

Symbolic of the loyalty of the people of Guam were several songs written during the course of the Japanese occupation, some mocking the Japanese emperor and occupiers and others praising things American over those things that were Japanese, and the most well-known song was "Uncle Sam, Sam, My Dear Old Uncle Sam, Won't You Please Come Back to Guam?"

It is a song that was certainly in my upbringing, and I was born after World War II. Those people of my generation and even the later generation were all taught this song in one form or another.