dime of foreign aid should be appropriated until we take care of the people of our United States of America.

Madam Speaker, if this sounds like ''America first,'' so be it. The people in flood-ravaged eastern North Carolina need our help now, not next year. They are striving to exist each and every day. I call on the leadership of both parties to work together in a bipartisan effort to bring much-needed relief to these families in eastern North Carolina immediately.

CLOSING BOGUS CORPORATE LOOPHOLES BEST WAY TO PAY FOR PATIENTS' BILL OF RIGHTS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 19, 1999, the gentleman from Texas (Mr. DOGGETT) is recognized during morning hour debates for 5 minutes.

Mr. DOGGETT. Madam Speaker, in June, I spoke to the House in connection with the introduction of the Abusive Tax Shelter Shutdown Act. This cover of Forbes magazine pretty much tells the entire story. Forbes magazine bills itself as ''The Capitalist Tool,'' yet its cover story is ''Tax Shelter Hustlers: Respectable accountants are peddling dicey corporate tax loopholes.'' And when you open the magazine and begin the article, they continue: ''Respectable tax professionals and respectable corporate clients are exploiting the exotica of modern corporate finance to indulge in extravagant tax dodging schemes.''

During recent months, a number of individuals and groups have recognized the need to address these abusive and bogus loopholes. ''The Joint Committee on Taxation staff is convinced that the present law does not sufficiently deter corporations from entering into arrangements with a significant purpose of avoiding or evading Federal income tax. The corporate tax shelter phenomenon poses a serious challenge to the efficacy of the tax system. The proliferation of corporate tax shelters causes taxpayers to question the fairness of the tax system.'' And the Treasury Department has emphasized that, ''the proliferation of corporate tax shelters presents an unacceptable and growing level of tax avoidance behavior.''

Within the last several weeks, the American Bar Association tax section has again declared, ''growing alarm with the aggressive marketing of tax products that have little or no purpose other than the reduction of Federal income taxes.''

The New York State Bar Association expressed concern as to ''the negative and corrosive effect that corporate tax shelters have on our system of taxation and again called for congressional action.'' And even the Republican chair of the Committee on Ways and Means proclaimed much earlier this year that ''the area of corporate tax shelters is one field which merits review. . . . We are going to try to eliminate every abuse that circumvents the legitimate needs of the Tax Code.''

Unfortunately, neither that committee nor any of this House has addressed specific legislation to even slow down these guys, the corporate tax hustlers, with or without a fedora like this follow on the cover of Forbes. And no other Member of the House, except those of us who joined behind the Abusive Tax Shelter Shutdown Act, has offered a specific legislative answer.

Madam Speaker, tomorrow the House will hopefully have an opportunity to cast a vote for tax fairness and tax equity. The supporters of the bipartisan Consensus Managed Care Improvements Act, the gentleman from Michigan (Mr. DINGELL), the gentleman from Georgia (Mr. NORWOOD), the gentleman from Iowa (Mr. GANSKE), and the gentleman from Arkansas (Mr. BERRY), Republicans and Democrats, are supporting this Tax Shelter Shutdown legislation both to deal with this problem and in order to pay for the costs of the bill.

I want to commend their efforts. While I think that the costs of managed care reform have been greatly overstated, all of us who are committed to the Patients' Bill of Rights are taking the fiscally prudent approach and recognizing that this must be a pay-as-you-go Congress even on a measure as important as protecting the rights of those in managed care.

And I am particularly pleased that it is the tax dodgers that will be financing this important measure to improve the health care of the millions of Americans who must rely on managed care.

My legislation which should be considered as an amendment to the Patients' Bill of Rights, will curtail egregious behavior without impacting legitimate business transactions. It will eliminate the well-justified feeling of many people that high rollers are cheating and gaming the system, a feeling which leads to distrust on behalf of our taxpaying public.

My bill seeks to shut down abusive tax shelters by prohibiting loss generators, transactions which lack any legitimate purpose and are ginned up to obtain lower taxes. Second, a company that thinks it has a proper shelter is required to provide complete, clear, and concise disclosure. And third, the penalty for tax dodging is increased and tightened. Getting some downtown lawyer to bless what some high-priced accountant has cooked up will not save the corporation from penalties anymore, if it has clearly overstepped the line.

Some of the worst tax inequities arrive from those who use abusive tax shelters to exploit loopholes. The Abusive Tax Shelter Shutdown Act is not a panacea, but offered as an amendment to the Patients' Bill of Rights. It will not only advance the cause of quality health care, but it will help law enforcement to close the loopholes, eliminate sham transactions, and stop hustlers like this.

Madam Speaker, as we say in Texas: shut them down and move them out.

CHILD ABUSE PREVENTION AND ENFORCEMENT ACT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 19, 1999, the gentleman from Illinois (Mr. EWING) is recognized during morning hour debates for 5 minutes.

Mr. EWING. Madam Speaker, I come today to the floor for a couple of reasons. Later today we are going to be considering H.R. 764, the Child Abuse Prevention and Enforcement Act. We call that CAPE. I just wanted to come here this morning during morning hour and talk a little bit about what we are trying to do with this important piece of legislation.

I go back quite a ways with this bill, which is sponsored by the gentlewoman from Ohio (Ms. PRYCE). Before that, it was the gentlewoman from New York (Ms. Molinari). We recognize that there is a very serious problem with child abuse. The bill is not a panacea nor does it answer all the questions raised in this important area of social concern. But what it does is allow what I think is really good government, and that allows for the money which we are now spending in many regards which is tied up with government bureaucracy and rules and regulation, to allow those at the local level to have flexibility in using this money in child abuse prevention programs.

Just look at the statistics: 3 million cases of child abuse and neglect. That is 9,000 reports a day. This bill is a step towards the goal of trying to achieve better use of the resources which we have out there to fight this growing problem in American society.

☐ 0915

It bothers me when I look at young couples, and we talk to people and some of my own children, they have had grandchildren, when we talk to a parent, and they are doing everything they can to be sure that the child that they are going to have is healthy, not taking medicine for a cold, not taking an aspirin, not touching liquor or tobacco, things that we know could injure the child. Then we have the disparity on the other side of the equation where a child does not get that kind of care, does not get that kind of nurturing once they have been born.

That is who we want to try and help are those who are having trouble, who are under difficult pressures in our society so that they can be able to raise their child in a good atmosphere and that that child can grow and be nurtured to adulthood.

It is so important to our society because the child that is abused will very likely follow that same pattern when they grow as an adult. So today, when we take up H.R. 764, it is a small step

in the direction of correcting and assisting in this very major social problem.

The other thing that I wanted to talk about a minute today was a report that I saw in the newspaper about the failure of the administration to seek or to report to us about seeking assistance on repaying for the Kosovo operation.

We all know, I think, that, in this Congress for sure we know, it has cost us billions of dollars in Kosovo. We have shelled out probably easily 75 to 90 percent of the cost of that operation. It was really an American operation under the guise of NATO.

I think it was well founded when we put in the legislation that we sent to the President that he signed, that he agreed to report to us his efforts in trying to get contributions from our allies who took so much credit for what was done there and yet paid so little of the cost of that. I think that it is important that this administration come up with the report that is already now 2 weeks late.

Let us know what they are doing, make efforts to be sure that we get some assistance. As we go around the world, as we do our share of keeping peace in the world, we want to do that as American citizens. I do not think as American citizens we want to be taken advantage of, that we want to pay for all of that when there are others in this world equally able to share in that burden.

So I say to the administration, let us have the report. Let us know what they are doing. We should be able to do easily as well as we did when President Bush was President and we got $53 billion reimbursement for the Persian War, which was a very nice shot in the arm for the American budget and the American taxpayers.

So I say, Mr. President, let us know what you are doing. We really, really need your report on this.

NATIONAL TECHIES DAY

The SPEAKER pro tempore (Mrs. WILSON). Under the Speaker's announced policy of January 19, 1999, the gentlewoman from the Virgin Islands (Mrs. CHRISTENSEN) is recognized during morning hour debates for 5 minutes.

Mrs. CHRISTENSEN. Madam Speaker, I am here this morning in recognition of the first ever National Techies Day to bring attention to the lack of adequately trained and educated workers to fill the many information and technology jobs that are available today.

Reports estimate about 350,000 Information Technology or IT jobs are currently unfilled in America with an expected 1 million jobs over the next 10 years.

The goal of National Techies Day is to match technology professionals with students, to encourage their involvement in science and technology with particular emphasis on children and disadvantaged communities.

Many of these communities are still without access to the Internet. We must work together to ensure that this digital divide will be eliminated. With Federal initiatives such as the E-Rate to wire all of the Nation's public schools and libraries, we are definitely on the right track.

So I am pleased to support National Techies Day and applaud organizations like the Association for Competitive Technology, the Kids Computer Workshop, and Be Healthy Lifestyles for reaching out to children in urban areas and opening their eyes to the endless possibilities of theirs.

LIBERALS DO NOT CARE ABOUT FISCAL RESPONSIBILITY

The SPEAKER pro tempore. Under the Speaker's announced policy of January 19, 1999, the gentleman from Alabama (Mr. RILEY) is recognized during morning hour debates for 1 minute.

Mr. RILEY. Madam Speaker, here we go again. Yesterday we debated whether we should allow Federal funding to be used to pay for offensive art exhibits. Last night the Democrats offered a motion to instruct conferees to agree to increase the funding for the NEA and NEH.

I said it then, and I will say it again; under the Constitution, expression must be government protected, but there is no requirement that it be government funded.

Madam Speaker, liberals just do not grasp that concept. What makes the motion even more insulting is that it comes at a time when Congress is fighting to maintain fiscal responsibility and protect the Social Security Trust Fund.

Madam Speaker, this motion only proves what we have been saying all along, liberals do not care about fiscal responsibility. They do not care if American families get a tax cut. They do not care about what the American people want in general. They only care about raiding the surplus to protect their unjustified and often unneeded social programs.

Madam Speaker, it's going to take all of us working together to live within a balanced budget and we will never be able to do so until we set priorities in this Congress.

Social Security is a priority.

Funding obscene art is not.

PATIENTS' BILL OF RIGHTS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 19, 1999, the gentleman from New Jersey (Mr. PALLONE) is recognized during morning hour debates for 5 minutes.

Mr. PALLONE. Madam Speaker, we are expecting that tomorrow we will have a debate on the Patients' Bill of Rights on HMO reform. We do not have the rule yet coming out from the Committee on Rules, and I have expressed many times on the floor of the House my concern that this rule, this procedure that may be adopted would allow the Republican leadership in the House to add poison pills, extraneous issues to the Patients' Bill of Rights in an effort to defeat it.

But I do not want to dwell on that today because I am still hopeful, still optimistic that that will not be the case and we will be allowed to have a clean vote on the Patients' Bill of Rights and provide for patient protections for those Americans who have their health insurance through HMOs or managed care.

But I am concerned, Madam Speaker, about the fact that, in the last few weeks and certainly the last 2 days, we have had a barrage of ads and articles that are basically put out by the HMO industry, by the insurance companies in an effort to defeat and spread erroneous information about the Patients' Bill of Rights, about the bipartisan Norwood-Dingell bill.

One that I think that we have basically disputed effectively but keeps coming up is the argument that, under the Patients' Bill of Rights, there will be too many lawsuits because now patients will be able to sue their HMO if they suffer damages; and, secondly, that the cost of health insurance will skyrocket because of the fact that there will now be the ability to sue the HMO as well as the various patient protections that are in place.

I think that the Texas law which has been on the books now in the State of Texas for 2 years, very similar to the Norwood-Dingell bill, effectively disputes the cost argument as well as the HMO liability or ability to sue the HMO argument.

Over 2 years now in Texas, there have only been four lawsuits filed against HMOs. In addition, the costs of health insurance premiums for those in managed care have not gone up at all. In fact, Texas rates have actually been less than a lot of other States. The increases have been actually less in Texas than a lot of other States where they do not have patient protections, where they do not have the Patients' Bill of Rights.

But, today, I hear another argument which I think needs to be effectively refuted as well, and that is that, somehow, employers, not the HMOs, but employers are going to be liable to suit under the Norwood-Dingell bill and that because employers will be sued, a lot of employers will drop health insurance, and the ranks of the uninsureds will increase. Well, nothing could be further from the truth.

The fact of the matter is that under the Norwood-Dingell bill, under the Patients' Bill of Rights, we have specific language that shields the employer from being sued in almost every circumstance. An employer would actually have to actually be involved in the very decision about whether or not one is going to have a particular operation or be able to stay in the hospital before they could be liable for suit, which is simply not the case.