Alaska Pipeline, I have heard the allegation that oil and gas development will hurt the caribou that thrive within our State. This argument was made during the building of the 800 mile Trans Alaska Pipeline 20 years ago. It has now been dusted off and used in the debate against developing ANWR. Mr. Speaker, I think the truth about development's impact upon caribou can be easily found by looking at the impact over the past 20 years of the Trans Alaska Pipeline.

When the pipeline was being built the caribou population of the Central Arctic Caribou Herd was at 3,000. Since development, populations have been as high as 23,400. The reason caribou have thrived on the North Slope is because our arctic development has relied on technological advances which actually help create a favorable environment for the wildlife. With directional drilling and ice roads and pads, the oil and gas industry can utilize technology to protect wildlife and the environment.

Madam Speaker, developing the coastal plain of my home State of Alaska to responsible drilling is the right thing to do. This small development will supply this country with vital energy resources while doing no harm to the environment. Utilizing such a small area, as Congress intended, to service our Nation's energy needs is an important part of a comprehensive energy policy and something that can be done with balance to conserve the environment. It is something that the Native Alaskan population that call the coastal plain home want. It is something that a majority of Alaskans want. And oil and gas production from Alaska's coastal plain is something this nation needs.

The SPEAKER pro tempore (Mrs. BIGGERT). Under a previous order of the House, the gentleman from Indiana (Mr. HOSTETTLER) is recognized for 5 minutes.

(Mr. HOSTETTLER 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 Indiana (Mr. VISCLOSKY) is recognized for 5 minutes.

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

USING THE TAX CODE TO BUILD SCHOOLS IN AMERICA

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

Mr. SHERMAN. Madam Speaker, we have had a number of great fiscal debates on this floor. Yesterday we confronted the issue of how to use the Tax Code to help build schools in America. The Democrats had one approach, the Republicans had another. And the bill which was passed yesterday, unfortunately, was a blend of the two.

The Democrat approach makes an awful lot of sense. It builds on the tradition we have in this country that when school districts issue school bonds, the Federal Government gives

them lower interest rates because the interest on those bonds is tax excluded, tax exempt, and accordingly those who buy bonds from school districts agree to lend that money with a low rate of interest.

Building on that, the Democrats have suggested that school districts, in effect, get zero-interest bonds, the chance to issue bonds where the holders of those bonds get no interest at all paid for by the school district, but rather they receive a tax credit from the Federal Government. So instead of subsidizing the interest cost, the Federal Government through the Tax Code would pay the interest costs.

The effect for school districts is to reduce their borrowing costs by one-third. That is to say, instead of repayment costs that might cost a school district \$100,000 a year, they would be making repayment costs of \$66,000 a year. That will allow school bonds to be sold throughout this country and allow us to build and revitalize schools, and that is important for our education

What the bill we dealt with yesterday does is instead of providing \$25 billion of these special tax credit, no-interest, lowest possible cost bonds to the school districts, providing \$25 billion over a period of 2 years, it provides only \$15 billion of those bonds over a 3-year period. Roughly half of what we Democrats suggested.

Now, in one way it is a little more than half. We wanted 25, they gave us 15. But if we really look at it, it is a little less than half. We wanted \$12.5 billion a year; they are providing \$5 billion a year. And what is also bad is that they have weaseled the Davis-Bacon language so that not only do school districts get less than half of the help they need, but we are going to get substandard schools built at substandard wages in inadequate quantity.

The Republicans, though, did provide another method of helping school districts. It was a new idea and an exciting idea. A terrible idea. An idea which will cost the Federal Government over \$2 billion, but is worse than nothing to the school districts. What they are going to do is relax the arbitrage rules. What that means is they are going to turn to school districts around this country and say, "We know you are going to issue tax exempt bonds, but when you do so, do not use the money to build schools right away. We are going to let you play with the money for 4 years.'

So this is a special incentive from the Federal Government to help the school districts. We are going to give them a free ticket to Las Vegas with the bond proceeds. Take the bond proceeds and go gamble them, and that is what Congress wants school districts to do.

Madam Speaker, did we forget what happened to Orange County, California, which went bankrupt just a few years ago? The idea will not help build a school on Elm Street, but it will help build skyscrapers on Wall Street.

The idea that we would encourage school districts to take 4 years, when they did not build schools and instead played with the money, does nothing for education. It will cost the government over \$2 billion.

But I understand where the impetus for this provision comes from, because for many years I practiced tax law. I would emerge from the tax law library after 12 dreary hours of reading fine print regulations and I would say at least my job is exciting compared to those tax lawyers who are subspecialists in tax law for tax exempt bonds. That is the most boring job I can imagine, and I was a tax nerd for many years. I know boring.

The Bond Council want the excite-

The Bond Council want the excitement of the investment bankers. We should not do it. We should build schools now.

COMPREHENSIVE SCHOOL CONSTRUCTION LEGISLATION NEEDED BEFORE THE END OF 106TH CONGRESS

The SPEAKER pro tempore. Under a previous order of the House, the gentle-woman from California (Mrs. CAPPS) is recognized for 5 minutes.

recognized for 5 minutes.

Mrs. CAPPS. Madam Speaker, today I would much rather be on my way back home to the central coast of California in order to spend time with my constituents. Instead, I rise to express my deep concern over an issue that greatly affects them as well as millions of other Americans: Schools in this country and in my communities which are overcrowded and in great disrepair.

In these last few hours in the 106th Congress, I am disappointed that we have not yet passed comprehensive school modernization legislation. But we are still in session and there is still time

I strongly believe that education is a local issue. But overcrowding is a national crisis which demands a strong national response, not just a token. I have come to stand here on this floor several times on this topic. Recently, I held a letter signed by over 300 students from Peabody Elementary School in Santa Barbara expressing their desire for real, meaningful school construction legislation.

Now, this is a school in Santa Barbara built for 200 students which now houses over 600. These students know how disadvantaged they are when portable classrooms take up precious outdoor space which should be used in the development of their bodies and minds through physical activity. Time and time again, I have visited schools throughout my district which suffer from similar circumstances.

Madam Speaker, there is not a school in the Santa Maria Bonita district whose enrollment is not hugely impacted. One school comes to mind, Oakley, which was built for 480 students and now houses over 800. The high school district in Santa Maria is hoping to pass a bond measure because of the extreme overcrowding.

In San Luis Obispo, Cambria GRAMMar School was built to handle 200 students. They now have eight portables in its playground space with 345 students. Students who are kindergartners, the youngest of all, have been moved to a nearby middle school and they are housed in a small portable with a small fenced-in playground.

I spent 20 years as a school nurse in the Santa Barbara School District, and I have seen firsthand the damage that deteriorating classrooms have. The students cannot thrive academically if they are learning in overcrowded and crumbling buildings. This is the most crucial time in their lives for learning and we have an opportunity to do something about this.

Madam Speaker, I supported the America's Better Classrooms Act, a strong bipartisan measure, 225 cosponsors. It would have provided approximately \$25 billion in interest-free funds to State and local governments so that school construction and modernization projects could occur. Such funding would help schools like Peabody, Oakley and Cambria Grammar Schools to make improvements in classrooms, playgrounds and would help reduce class sizes.

I believe here in Congress we must set our standards high to ensure that all children have the right start. All children deserve to have safe, clean, modern school environments to be part of each day.

So, Madam Speaker, this 106th Congress is coming to an end, but our students have a lifetime of learning ahead. They need our help now. I believe we can still act and must act to pass comprehensive school construction legislation in this session of Congress.

1500

INDIANA LOSING TWO GREAT REPRESENTATIVES

The SPEAKER pro tempore (Mrs. BIGGERT). Under a previous order of the House, the gentleman from Alabama (Mr. BACHUS) is recognized for 5 minutes.

Mr. BACHUS. Madam Speaker, Indiana is losing two great Representatives when this session ends: the gentleman from Indiana (Mr. PEASE) and the gentleman from Indiana (Mr. McIntosh).

I think I can speak for all Members when I say that this is not only a loss for Indiana, it is a loss for this body. Both of them are intelligent, hard working Members of Congress. Both of them have remained true to their principles, and both are dedicated to upholding the honor of this House and to the American people.

I had the pleasure of serving with the gentleman from Indiana (Mr. PEASE) on the Committee on Transportation and Infrastructure. He has the distinction, and I know of no other Member that can make this claim, of attending every single meeting of that committee. But when one looks at where

the gentleman from Indiana (Mr. PEASE) came from and what he accomplished before he came to Congress, that is not surprising.

When one compares the gentleman from Indiana (Mr. PEASE) and the gentleman from Indiana (Mr. MCINTOSH), there are a lot of comparisons. Both of them are down-to-earth people. They are common guys. They are non-presumptuous. They are easy to meet, courteous.

It may come as some surprise to the Members of this body that both of them, in their educational backgrounds, they excel. They do not try to impress one with their IQ or their intelligence.

The gentleman from Indiana (Mr. PEASE) graduated with distinction from Indiana University and his J.D. degree, Cum Laude, from Indiana University.

Now, I know the gentleman from Indiana (Mr. McIntosh) better. I knew Ruthie. My wife Linda and I knew their daughter Ellie, who was born in 1997. But it was not until sometime later that I discovered that he came from a small farming town, Kendallville, in Indiana, and that he worked in a foundry to save money for his college education. That university was Yale University. He is a Yale University graduate.

He worked in the White House under Ronald Reagan. He was asked by this House to chair the Subcommittee on Regulatory Reform and Paperwork Reduction. Now, on that subcommittee, I think one of his greatest accomplishments was spearheading efforts to strengthen laws that protect the environment and health and safety.

At the same time, he did away with a lot of silly, unnecessary, down right stupid regulations. One required every paving crew to work in a heavy shirt and long pants on Indiana roads, even if it were over 100 degrees. He was able to work to eliminate laws like that.

Whether it is the gentleman from Indiana (Mr. PEASE), former Eagle Scout, going back to work in Indiana or the gentleman from Indiana (Mr. McIntosh), hopefully the next Governor of Indiana, they are going to be missed in this body.

GENERAL LEAVE

Mr. SHAW. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on the subject of my special order.

The SPEAKER pro tempore (Mr. COOKSEY). Is there objection to the request of the gentleman from Florida?

There was no objection.

TRIBUTE TO THE HONORABLE BILL ARCHER

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

Mr. SHAW. Mr. Speaker, today I would like to rise in really celebration of a career of probably one of the most respected Members of this great body, and I am speaking of the gentleman from Texas (Mr. ARCHER).

The gentleman from Texas (Mr. AR-CHER) came to this House back in 1970 after having served a short term in the Texas House of Representatives. But I think he really came into his own in 1994 when he became the Chairman of the Committee on Ways and Means after serving for several years as the Ranking Republican Member.

If there is one person in this body that I really try to as much as I possibly can to pattern myself after, my conduct and how I vote and how I view things, it would be the gentleman from Texas (Mr. Archer). He has such a high moral standard that he sticks to himself.

His ability to listen to the Members and his ability of inclusion on the Committee on Ways and Means, it is sort of a rare thing that one sees that there is a coming together, because we see tax policy different, the two political parties.

But under his leadership, he was a key player in getting the 1997 balanced budget with tax relief signed into law. That tax cut was the first tax cut in 16 years. That shows his ability to work with the administration.

I know that, on many occasions, he has gone down and has met with President Clinton on a number of things, some of which bear fruit and others that have not.

I would like to just tick off a few of the accomplishments that the Committee on Ways and Means has done under his leadership. He shifted the burden of proof off the taxpayer and onto the Internal Revenue Service. That does not sound like much. But under our form of law, the taxpayer had the burden of proof, which just does not seem to be fair under our sense of justice.

Under the leadership of the gentleman from Texas (Mr. ARCHER), we changed that. We gave taxpayers 74 new rights and protections in their dealings with the Internal Revenue Service. We created an independent oversight agency to oversee the Internal Revenue Service.

We gave new protections for innocent spouses. This is where, particularly in a case of a divorce, where the Internal Revenue Service would go back after, usually, the wife who just signed the return that her husband put in front of her; and they would go after her for things that were in the tax return that were stated wrong, fraudulently or in error. Now they have new rights, which is something that was very important.

It prevents the IRS from seizing homes without a court order. It seems peculiar that the IRS could have done this without court orders, but now they have to have a court order; and that is the right thing to do.