

Discussion

The provision would reverse any simplification achieved under the other provisions of the bill. Specifically, two categories of individuals would have additional record keeping and tax return filing complexity. First, individuals who, because of the bill

changes, switch from itemizing deductions to using the increased standard deduction would likely revert to itemizing deductions when the increased standard deduction sunsets. Second, individuals who are relieved of the AMT calculations under the bill would be required to make such AMT calculations

after the sunset. The sunset provision also can be expected to result in an increase in the tax preparation cost of individuals using a tax preparation service. In addition, the provision may require the IRS to issue guidance regarding the termination of the tax benefits as a result of the sunset.

ESTIMATED REVENUE EFFECTS OF THE CONFERENCE AGREEMENT FOR H.R. 4810, THE "MARRIAGE TAX RELIEF RECONCILIATION ACT OF 2000"

[Fiscal years 2001–2010¹ in millions of dollars]

Provision	Effective	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2001–05	2001–10
1. Standard deduction set at 2 times single for married filing jointly (sunset 12/31/04).	tyba 12/31/99	–9,873	–6,003	–6,383	–6,523	–1,959	.....	.....	.....	.....	.....	–30,741	–30,741
2. 15% rate bracket set at 2 times single for married filing jointly; 5-year phasein (sunset 12/31/04).	tyba 12/31/99	–4,146	–6,361	–9,718	–17,680	–6,277	.....	.....	.....	.....	.....	–44,182	–44,182
3. Extension of AMT treatment of refundable and nonrefundable personal credit (sunset 12/31/04).	tyba 12/31/01	.....	–343	–1,876	–2,875	–3,460	.....	.....	.....	.....	.....	–8,554	–8,554
4. \$2,000 increase to the beginning and ending income levels for the EIC phaseout for married filing jointly (sunset 12/31/04) ² .	tyba 12/31/99	–1,250	–1,281	–1,255	–1,268	–1,287	.....	.....	.....	.....	.....	–6,341	–6,341
Net Total	.....	–15,269	–13,988	–19,232	–28,346	–12,983	.....	.....	.....	.....	.....	–89,818	–89,818

¹ The provisions of the bill generally are effective to taxable years beginning after 12/31/99. The bill provides that these provisions can not be taken into account for estimated tax purposes before 10/1/00. Accordingly, the provisions result in little to no effect on receipts in fiscal year 2000.

² Estimate includes the following effects on fiscal year outlays: 2001—1,073; 2002—1,109; 2003—1,078; 2004—1,082; 2005—1,097; 2006—.....; 2007—.....; 2008—.....; 2009—.....; 2010—.....; 2001–05—5,439; 2001–10—5,439.

Legend for "Effective" column: tyba=taxable years beginning after.

Note.—Details may not add to totals due to rounding.
Source: Joint Committee on Taxation.

BILL ARCHER,
DICK ARMEY,
Managers on the Part of the House.

BILL ROTH,
TRENT LOTT,
Managers on the Part of the Senate.

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TRIBUTE TO THE LATE ABILIO BACA

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

Mr. BACA. Mr. Speaker, I ask that the Congress reflect on the memory of my brother, Abilio Baca, of Barstow, California, who passed away this morning July 19, 2000, after a heart attack.

They say a man is measured by the lives he touches. Through the grace of God, Abilio touched many lives.

Born in Las Neutras, New Mexico, Abilio served family and country with distinction. Although circumstances didn't permit him to complete school, he made an ever-lasting impact and contribution to his family and community.

He served as an E-7 Staff Sergeant in the Army, where he fought in the Korean War; served twenty years with the National Guard; worked as an Army recruiter; and concluded his career as a Rigger Foreman for the Marine Corps Logistics Base.

Abilio was widely admired by family, friends and colleagues. He was hard working, dedicated, committed, disciplined, loving and supporting. He was everything one would want in a brother, son, father, husband, grandfather and great grandfather.

Abilio was like a father, coach and mentor to me. He was my oldest brother, my friend. He was the father I had after my dad passed away.

He started me in little league and bought me my first baseball shoes. He attended many of my games, and even would bring my parents. I played softball at the age of 14, for a team he coached, that was called the "go-phers", which won many championships. This was an adult team but he had trust and faith in me that I could do it. We won many softball league championships in Barstow.

He coached and ran a semi-pro baseball team, that I played for, the Knights of Colum-

bus, that played in San Bernardino and Riverside counties.

We are a semi-pro baseball team in the "Sunset League", that won numerous championships and he was named coach of the year.

I was fortunate to play basketball in the City League under this coaching.

He coached me as a child, in my teenage years, and as an adult in semi-pro baseball. I developed as an athlete under his leadership and guidance.

Abilio was a devoted Catholic and active at St. Joseph's Catholic Church and a member of the Knights of Columbus. He helped raise money for the church through Bingo.

He helped me on my campaigns locally, Assembly, Senate and the Congress.

His hobbies were jogging and he competed in 5 and 10 K's.

From Las Neutras, New Mexico, to Barstow, California, Abilio's life was dedicated to family, friends and community. His memory lives on in our thoughts and prayers. We say "good-bye. God bless you, we love you, we miss you."

Abilio is survived by his wife, Barbara Baca; his children, Sabra Baca, Mary Arreola, Richard Baca, Patsy Baca, Ronnie Baca, and Brenda Guerrero; brothers and sisters, Annie Saiz, Florenio Baca, Lupe Baca, Morris Baca, Tanny Baca, Raymond Baca, Joe Baca, and Theresa Perez, grandchildren, Mark Nickerson, Paul Arreola, Alex Chavira, Ryan Baca, Christina Arreola, Anthony Chavira, Michael Arreola; Daniel Guerrero, Brittney Baca, Matthews Baca, Marissa Guerrero, Andrew Baca, and Joshua Baca, a great-grandchild, Jocelyn Leigh Nickerson; and by a large extended family, who share in the loss.

Mr. Speaker, I have additional family remembrances I would request be printed in the CONGRESSIONAL RECORD:

Dad, I remember when you used to come home after work. I was very little. I would wait until you came through the door, and I would run into your arms and you would form your hands like a swing. You would swing me back and forth, making a funny sound while doing this. I really looked forward to that moment.

After you washed up, Mom always had dinner ready. We would eat as a family and whenever Rick or Tonnie would come to the

table with a hat on, all you had to do was look at them. You would say nothing and off came those hats. As we were eating you would always tear a piece of Mom's tortilla to the dogs waiting under you.

And now when I got my new house, you would bring my mail and always look for the apple you know I had waiting for you in our fruit basket.

And the early morning phone calls.

Dad these are memorable days that I will cherish forever. I love you. Your baby daughter, Brenda Guerrero. P.S. Dad, I will still leave that apple there for you.

As a young child I remember me running to the door so I could see what was in his lunch pail. At the end of his workday, I remember sitting in his lap as a child.

He taught me how important it was to always go to work on time. Work hard and not to take "no" from anyone. He showed me how important family is. He loved us all unconditionally and I will always have the utmost respect for my dad. I love my dad so much and he will truly be missed.—Patsy.

I remember as a small child growing up. My dad always did his best to give us the things in life that he did not have growing up; he would always put my mom and us kids first, in front of all of his needs. At one time I could remember he had three jobs to make sure we had enough.

I also remember sitting at the dinner table and seeing a stranger's face at the table. So I would quietly ask my mom, "who is this person?" She would say that my dad had met this person and he was down on his luck so my dad offered him to come and eat with us. My dad always showed his love not only to us but also to complete strangers, too.

As a teenager growing up, I decided to play an instrument. I remember seeing my dad and mom at every concert and parade I was in, how he would travel so many miles to show me his support and love.

When I was in high school, my dad said he wanted me to graduate and get a good education so I wouldn't have to work as hard as he worked. No matter what I set my goals at, he would always support me to achieve those dreams.

As an adult getting married and starting a family, my dad was there for every child my wife gave birth to, and how proud he was to find out it was a "boy."

I also remember helping my dad at different church functions, how my dad loved to serve the Lord and how people said "God Bless you Mr. Baca."

After all his services that he has done, I know my dad is finally getting all those

"Blessings." I loved my dad as a teenager and I will always love and miss my dad. I love you.—Ronnie.

What I could recall as if it occurred yesterday as a small child growing up in an environment filled with an abundance of love, honesty, and respect for humanity, this was all bestowed by my mentor and father, Abilio G. Baca.

One particular incident occurred when I was disciplined for getting out of line with my Dad's father. His last words were "if you don't ever get anything out of life remember this: never stop showing respect and love for those people who you say are dear and close to you."

Dad always wanted us kids to get an education, because he wasn't given that opportunity, so we all did. This meant the world to him, when they announced our names as we graduated in High School and college.

My father was a very giving individual, and never hesitated to apply "mi casa es su casa"—my home is your home, and we always had room for our friends to sit at the table and eat.

When he coached baseball he had team players that mom would make a sack lunch and take time to manage to do some mending on fifteen to twenty baseball uniforms.

Last but not least there was always room for honesty, integrity and putting 110% at your place of employment.

I will truly miss my father's presence but he still remains in spirit. His wisdom will be carried from generation to generation.

Dad, from the bottom of my heart, thank you for being the best father you could be doing all you have done for us and having a vision for all humanity, without reservation.—Sabra Baca

What I remembered the most about my Dad, he was a good father to us. He was really strict when we were growing up but now that I am a mother, I know why he did it.

When we were growing up, he loved family time. We would always eat together as a family, and at night he would make all of us kids kneel down around the bed to pray the Rosary. No matter how tired he was he always would make us pray the Rosary as a family. My dad loved the Lord and served him!

He would get up every morning and call me and say "Feliz"—that was his nickname for me—"what are you doing today?" He never failed, he would call each one of us kids. No matter how busy he was he took the time every morning to call us every single day and sometimes two or three times a day. I will miss that special call from my dad. Dad, I love you very much and will miss you. I know you are looking down on us but when I get that special call, I know I will be up there with you. Love you, your daughter.—Ruppie Arreola.

My dad—the things that I remember as a youth about my Pop was he would get up to breakfast. Mom would make eggs, beans, chili, every morning.

He then would go to work, an eight hour job as a forklift operator, while I went to school.

I'd come home from school and do my homework, then my chores, wait till Pop came home from work. He would kiss Mom, put his lunch pail down, go wash his hands.

Then we would all be sitting at the supper table. Food smelled so good, chile, pappas, beans, noodles, meat loaf. Oh yea, tortillas, Kool-Aid to drink. Dad would bless the food. Head right for the green chile and tortillas. Then we would start passing around the food.

Right after dinner, no TV. He and I and Mom, sometimes Ronnie, would shag baseballs. I would pitch to him, then he would hit me a ton of ground balls, then he would pitch batting practice, if we had enough daylight

to run bases. Wow I was happy. I had this black mitt that he bought me, I ate, sleep with it. Then we would call it a day. He would rest for a while then go pump gas at a service station called Far-go till 10:00 p.m. My pop. Wow.—Ricky Baca

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MENTAL ILLNESS AWARENESS

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

Mr. HOLT. Mr. Speaker, I am pleased to associate myself with the remarks of the gentlewoman from Texas (Ms. JACKSON-LEE), and I thank her for organizing this Special Order this evening to talk about an issue that is not getting enough attention, the issue of mental health. It is an issue that needs so much attention, because, as the speakers tonight have pointed out, we have a lot of work to do.

We talk about health care a great deal here, but there is an aspect of health care that does not get much talk. Many of us can remember a day when we could not talk about cancer or about AIDS, how many people suffered; people who did not come forward for treatment because of those stigmas. Mental illness is really the last great health stigma. We need to continue this fight, to fight the ignorance, first of all, to fight the ignorance with information. All of us can think of Americans who have struggled with mental illness, whether it was Abraham Lincoln or William Styron or countless others.

Mr. Speaker, the fact is, we do not need to look that far. All of us, every one of us knows someone who has had a mental health problem. In fact, 50 million Americans will experience a mental health problem at some point in their lives. Those Americans deserve our respect, our help, and our understanding. But because of the stigma associated with mental illness, the job is harder. We not only have to work to pass protections for those who suffer from mental illness, protections like a strong Patients' Bill of Rights, parity in insurance coverage for serious mental illness, guidelines for the use of restraints in mental health facilities; in addition, we have to educate people. We have to educate them about the misperceptions that are associated with mental illness, Mr. Speaker, to assure everyone that Americans can and should get the mental help they need to lead productive lives, whether they are suffering from depression, bipolar illness, or schizophrenia, because only 20 percent of people seek treatment for mental health conditions, and it is a tragedy. We must create a climate to change that. We need to help stress that early intervention, continued research at NIH, and the National Institutes of Mental Health will help lead to better treatment and a cure for mental illness.

Mr. Speaker, we talk about the violence in schools, and, of course, there are many aspects to that. There are many facets to the violence that we have seen. It raises questions about our parenting, about our teaching, about our school administering, about our policing. It raises questions about almost every aspect of our society. But one thing that it clearly cries out for is more attention to the mental health of our children in school. School counselors are not just those who advise students on college admission. We should have counselors in ample supply in all of the schools to deal with the tough growing up problems, including mental health problems that our students experience. Most of all, we need to remind people that mental illness affects people and it affects families.

So I am proud to join tonight with the gentlewoman from Texas (Ms. JACKSON-LEE) to continue to call attention to this important subject. I am pleased to join the gentlewoman in recognizing the courage of those who are living productive lives with mental illness.

Ms. JACKSON-LEE of Texas. Mr. Speaker, if the gentleman will yield.

Mr. HOLT. Mr. Speaker, I am pleased to yield to the gentlewoman from Texas.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I want to thank the gentleman, first of all, for his leadership and adding to the discussion on the floor, which really is adding to the national debate that people are not living alone with mental illness or mental health needs, nor are their children. I thank the distinguished gentleman for all that he is doing, and I think that we can collectively do this in a bipartisan way to take the stigma, the harshness out of people who truly need help.

Mr. HOLT. Mr. Speaker, the gentlewoman is very eloquent and has been very eloquent on the subject this evening, as she always is on every subject.

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NIGHTSIDE CHAT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Colorado (Mr. MCINNIS) is recognized for 60 minutes.

Mr. MCINNIS. Mr. Speaker, I am back for a nightside chat. I have three subjects which I would like to cover tonight. The first one is a sad situation that has occurred out in the State of Colorado, a very tragic situation.

The second that I think is very important for us to discuss, a subject which I addressed just a couple of days ago but, which subsequent to my discussions, I have heard some comments on this House Floor that are, in my opinion, discouraging, comments that I think are off base, comments that I think are not based on reality, reality beyond the Potomac River, reality beyond this large city of government out here in the East. I want to address the death tax, once again.