

example, the cost of a computer, fax machine, modem, phone, printer, software, copier, and other expenses necessary to enable telework could count toward a tax credit, provided the person worked at home a minimum number of days per year.

My legislation today would provide a \$500 tax credit "for expenses paid or incurred under a teleworking arrangement for furnishings and electronic information equipment which are used to enable an individual to telework." For example, the cost of a computer, fax machine, modem, software, etc., as well as home office furnishings would apply toward the credit. An employee must telework a minimum of 75 days per year to qualify for the tax credit. Both the employer and employee are eligible for the tax credit, but the tax credit goes to whomever absorbs the expense for setting up the at-home worksite.

I have stated before that work is something you do, not someplace you go. Hopefully we can make telework a commonplace as the morning traffic report. There is nothing magical about strapping ourselves into a car and driving sometimes up to an hour and a half, arriving at a workplace and sitting before a computer. We can access the same information from a computer in our living rooms. Wouldn't it be great if we could replace the evening rush hour commute with time spent with the family, or coaching little league or other important quality of life matters?

Mr. Speaker, I hope our colleagues will consider signing on as a cosponsor of this proposal to promote telework and provide choices for employees in the workplace.

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 "Telework Tax Incentive Act".

SEC. 2. FINDINGS.

The Congress finds as follows:

(1) Federal, State, and local governments spend billions of dollars annually on the Nation's transportation needs.

(2) Congestion on the Nation's roads costs over \$74,000,000,000 annually in lost work time, fuel consumption, and costs of infrastructure and equipment repair.

(3) On average on-road-vehicles contribute 30 percent of nitrogen oxides emissions.

(4) It is estimated that staying at home to work requires 3 times less energy consumption than commuting to work.

(5) It was recently reported that if an identified 10 to 20 percent of commuters switched to teleworking, 1,800,000 tons of regulated pollutants would be eliminated, 3,500,000,000 gallons of gas would be saved, 3,100,000,000 hours of personal time would be freed up, and maintenance and infrastructure costs would decrease by \$500,000,000 annually because of reduced congestion and reduced vehicle miles traveled.

(6) The average American daily commute is 62 minutes for a 44-mile round-trip (a total of 6 days per year and 5,808 miles per year).

(7) The increase in work from 1969 to 1996, the increase in hours mothers spend in paid work, combined with a shift toward single-parent families resulted in families on average experiencing a decrease of 22 hours a week (14 percent) in parental time available outside of paid work they could spend with their children.

(8) Companies with teleworking programs have found that teleworking can boost employee productivity 5 percent to 20 percent.

(9) Today 60 percent of the workforce is involved in information work (an increase of 43 percent since 1990) allowing and encouraging decentralization of paid work to occur.

(10) In recent years, studies performed in the United States have shown a marked expansion of teleworking, with an estimate of 19,000,000 Americans teleworking by the year 2002, 5 times the amount in 1990.

SEC. 3. CREDIT FOR TELEWORKING.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to foreign tax credit, etc.) is amended by adding at the end the following new section:

"SEC. 30B. TELEWORKING CREDIT.

"(a) ALLOWANCE OF CREDIT.—In the case of an eligible taxpayer, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the qualified teleworking expenses paid or incurred by the taxpayer during such year.

"(b) MAXIMUM CREDIT.—

"(1) PER TELEWORKER LIMITATION.—The credit allowed by subsection (a) for a taxable year with respect to qualified teleworking expenses paid or incurred by or on behalf of an individual teleworker shall not exceed \$500.

"(2) REDUCTION FOR TELEWORKING LESS THAN FULL YEAR.—In the case of an individual who is in a teleworking arrangement for less than a full taxable year, the amount referred to paragraph (1) shall be reduced by an amount which bears the same ratio to \$500 as the number of months in which such individual is not in a teleworking arrangement bears to 12. For purposes of the preceding sentence, an individual shall be treated as being in a teleworking arrangement for a month if the individual is subject to such arrangement for any day of such month.

"(c) DEFINITIONS.—For purposes of this section—

"(1) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means—

"(A) in the case of an individual, an individual who performs services for an employer under a teleworking arrangement, and

"(B) in the case of an employer, an employer for whom employees perform services under a teleworking arrangement.

"(2) TELEWORKING ARRANGEMENT.—The term 'teleworking arrangement' means an arrangement under which an employee teleworks for an employer not less than 75 days per year.

"(3) QUALIFIED TELEWORKING EXPENSES.—The term 'qualified teleworking expenses' means expenses paid or incurred under a teleworking arrangement for furnishings and electronic information equipment which are used to enable an individual to telework.

"(4) TELEWORK.—The term 'telework' means to perform work functions, using electronic information and communication technologies, thereby reducing or eliminating the physical commute to and from the traditional worksite.

"(d) LIMITATION BASED ON AMOUNT OF TAX.—

"(1) LIABILITY FOR TAX.—The credit allowable under subsection (a) for any taxable year shall not exceed the excess (if any) of—

"(A) the regular tax for the taxable year, reduced by the sum of the credits allowable under subpart A and the preceding sections of this subpart, over

"(B) the tentative minimum tax for the taxable year.

"(2) CARRYFORWARD OF UNUSED CREDIT.—If the amount of the credit allowable under subsection (a) for any taxable year exceeds the limitation under paragraph (1) for the taxable year, the excess shall be carried to

the succeeding taxable year and added to the amount allowable as a credit under subsection (a) for such succeeding taxable year.

"(e) SPECIAL RULES.—

"(1) BASIS REDUCTION.—The basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit (determined without regard to subsection (d)).

"(2) RECAPTURE.—The Secretary shall, by regulations, provide for recapturing the benefit of any credit allowable under subsection (a) with respect to any property which ceases to be property eligible for such credit.

"(3) PROPERTY USED OUTSIDE UNITED STATES, ETC., NOT QUALIFIED.—No credit shall be allowed under subsection (a) with respect to any property referred to in section 50(b) or with respect to the portion of the cost of any property taken into account under section 179.

"(4) ELECTION NOT TO TAKE CREDIT.—No credit shall be allowed under subsection (a) for any expense if the taxpayer elects to have this section not apply with respect to such expense.

"(5) DENIAL OF DOUBLE BENEFIT.—No deduction or credit (other than under this section) shall be allowed under this chapter with respect to any expense which is taken into account in determining the credit under this section."

(b) TECHNICAL AMENDMENT.—Subsection (a) of section 1016 of such Code is amended by striking "and" at the end of paragraph (26), by striking the period at the end of paragraph (27) and inserting "; and", and by adding at the end the following new paragraph: "(28) to the extent provided in section 30B(e), in the case of amounts with respect to which a credit has been allowed under section 30B."

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

"Sec. 30B. Teleworking credit."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act, in taxable years ending after such date.

A TRIBUTE TO ROGER CARAS

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. LANTOS. Mr. Speaker, all of us who are active in the movement to protect Animals recently lost a compassionate and articulate colleague. It is with a heavy heart that I rise today and pay tribute to a true friend of the animal welfare movement and a dear friend of mine, Roger Caras.

Mr. Speaker, Roger began his career in the film industry, but after 15 years as a motion picture executive, he left to follow his true calling, the study of animals in their natural habitats. This led him to a take position as the "house naturalist" on NBC Today Show and later as a special correspondent covering animals and the environment for ABC. From these important and highly visible positions, Roger was able to share his passion for animals with millions of Americans.

Later in life, Roger became the President of the American Society for Prevention of Cruelty to Animals (ASPCA). This is the oldest humane organization in the United States, and

Roger served as its fourteenth President from 1991 to 1999. During his tenure, he was credited with transforming the ASPCA through the expansion of its national animal protection programs. Roger also played an integral role in strengthening the Society's public education programs and focusing on population control for animals rather than euthanizing unwanted animals. To this end, Roger decided to end the 100 year old relationship between the ASPCA and New York City in which the ASPCA collected and killed abandoned dogs, cats, and other animals for the city each year. Under his leadership, the Society also acquired and later expanded the first poison control center for Animals in the United States.

Roger was also a prolific writer, leaving a rich legacy of thoughtful writing on animal welfare issues, including seventy books. His written works cover a full range of topics, from pet care to children's books. His fictionalized biographies of individual animals in their natural habitats were loved by children around the world. And to millions of dog lovers, Roger will always be remembered as the distinctive voice announcing the Westminster Dog Show at Madison Square Garden each February.

Mr. Speaker, Roger Caras was an extraordinary man who devoted his life to ensuring that animals are treated with the respect and care they deserve. I am sure I speak for all friends of animals when I say that Roger will be truly missed. I invite my colleagues to join me in mourning the passing of this outstanding leader.

**LUCE RETIRES AFTER 30 YEARS
IN EMPLOYMENT AND TRAINING
FIELD**

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. KANJORSKI. Mr. Speaker, I rise today to pay tribute to Charles Luce, the executive director of the Luzerne County Human Resources Development Department. Charlie is retiring after 30 years in the employment and training field and will be honored with a testimonial dinner on March 14.

Charlie is the lead staff member for the Workforce Investment Board for Luzerne and Schuylkill counties, which receives federal and state funding to provide employment and training opportunities in Luzerne and Schuylkill counties. The board also oversees the one-stop CareerLink centers in both counties. Under his leadership, the Luzerne/Schuylkill Workforce Investment Area is considered one of the best in the state.

He graduated from King's College with a bachelor of arts in psychology and sociology and the University of Scranton with a master's of science in human resources administration.

Mr. Speaker, in addition to serving the people of Northeastern Pennsylvania for the past 30 years by helping them train for the workplace, Charlie has long served his country. He is a Vietnam combat veteran as well as a veteran of the Persian Gulf War, and he is a colonel in the U.S. Army Reserve. He currently commands the 367th Military Police Group located in Ashley, Pennsylvania, where he is responsible for 10 subordinate M.P. units stationed throughout Maryland, West Virginia and Pennsylvania.

Charlie is also a community volunteer and active in many organizations. He is a member of the Economic Development Council of Northeastern Pennsylvania, King's College Act 101, Catholic Social Services, Wilkes-Barre Area School District Strategic Planning Committee, the Reserve Officers Association, of which he is a past state president, and is currently Chairman of the Wilkes-Barre Industrial Development Authority and the Economic Development Corporation.

He is married to the former Antoinette Pucylowski, with whom he has two children.

Mr. Speaker, I am pleased to call to the attention of the House of Representatives the good works and distinguished career of Charles Luce, and I join the community he serves in wishing him all the best in retirement.

**IN HONOR OF JUDGE JOSEPH
BATTLE**

HON. CURT WELDON

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. WELDON of Pennsylvania. Mr. Speaker, I rise today to pay tribute to Judge Joseph Battle, Jr., a loyal public servant and a close personal friend, who passed away on March 11, 2001. Joseph Battle was a man who led by example and was a true bright spot in his hometown of Chester.

The grandson of Irish immigrants and son of a roofer, Joseph Battle was a lifelong resident of the City of Chester. Joseph graduated from Notre Dame with honors and received his law degree in 1962 from the University of Pennsylvania, where he was the recipient of the prestigious American Jurisprudence Award for Excellence in Local Government.

Joseph served his country bravely as an officer in the U.S. Army in Korea. Joseph's outstanding duty was recognized when he was awarded the Commendation Medal for Meritorious Service.

With strong academic record and proven service to his country, Joseph could have taken his life experiences anywhere he wanted to. However, Joseph returned home to the City of Chester where he continued to serve his community. In 1980, Joseph was elected Mayor of Chester, a position he held until 1986.

An honest and caring man, Judge Battle had a joke and made everyone feel at ease. As Mayor of Chester, he helped clean up a city that was marred with a reputation of corruption. Today, Chester is undergoing a renaissance after years of hard times. Many of the improvements we see today can be traced back to changes he made two decades ago. Joe worked tirelessly to repair the name of the city he loved to serve.

Joe did not stop there, he continued to serve his community and Delaware County. Joe ran for county sheriff in 1985 and won by a huge margin. He served in that office until 1987 when he was appointed to the Common Pleas Court port by the late Gov. Robert Casey.

Judge Battle leaves us at the young age of 63. At the time of his passing, he was serving as the President Judge of Delaware County, a port he held with pride and honor.

Joseph was a kind and compassionate man, he as also a man of his word. One example makes the point. As a young man, Joseph promised to take care of his mother, a promise that he kept long after the death of his father.

This Weekend, My Congressional District lost a leader. The City of Chester lost a loyal champion. I lost a friend. Mr. Speaker, I ask my colleagues to join me in a tribute to Joseph Battle for his selfless dedication to his community and his country.

**CONGRATULATIONS TO THE CITY
OF OAK CREEK WATER AND
SEWER UTILITY**

HON. GERALD D. KLECZKA

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. KLECZKA. Mr. Speaker, I rise today to recognize the City of Oak Creek, located in my district, for the outstanding work the city's Water and Sewer Utility has done on the Oak Creek Aquifer Storage and Recovery Project. The city, along with the Milwaukee office of CH2M Hill, Inc., is being honored by the American Consulting Engineers Council at its 2001 Engineering Excellence Awards here in Washington, D.C. tonight.

Using Aquifer Storage and Recovery technology pioneered by CH2M Hill, Inc., the Oak Creek Water and Sewer Utility will store treated surface water in deep wells in the Sandstone Aquifer, where it will be available in the summer to meet seasonal demands. Use of this technology will allow the utility to cut its annual costs in half.

Oak Creek is on the cutting edge, Mr. Speaker. This new well is the first of its kind in the state, and by all accounts it's been a rousing success, and I'm pleased to be able to commend them today for receiving this honor.

I'm also very proud to announce that the city's water was recently named the best tasting purified water in the world by the judges at the 11th Annual Berkeley Springs International Water Testing Contest.

I want to recognize the hard work of all the staff at Oak Creek Water and Sewer Utility, especially Dan Duchniak, Assistant Manager of the Utility, and former Manager Don Ashbaugh, who are in Washington tonight to receive the award. Kudos as well to Oak Creek Mayor Dale Richards for his leadership in this project.

**TRIBUTE TO THE CARROLLTON
LADY HAWKS**

HON. JOHN SHIMKUS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. SHIMKUS. Mr. Speaker, I rise today to honor the Carrollton Lady Hawks who recently won the Illinois High School Association Class A basketball tournament. The Lady Hawks swept the tournament, winning all three games, and brought back their first state championship.

It was a great finish to a near perfect season. The Lady Hawks went an amazing 34-1