Mr. Speaker, I urge my colleagues to support this important legislation.

ORGANIZATIONS ENDORSING THE GLOBAL HEALTH ACT OF 2001

1. Adventist Development and Relief Agency.
2. Advocates for Youth.
3. Africa Faith & Justice Network.
4. African Services Committee, Inc.
5. Alan Guttmacher Institute.
6. Alliance Lanka.
7. American Association for World Health.
8. American Association of University Women.
9. American Foundation for AIDS Research.
10. American International Health Alliance Organization.
11. American Society of Tropical Medicine and Hygiene.
12. AmeriCares.
13. Andean Rural Health Care.
14. Asian and Pacific Islander Wellness Center.
15. Association of Public Health Laboratories.
16. Association of Reproductive Health Professionals.
17. Association of Schools of Public Health.
18. Baertracks.
19. The Centre for Development and Population Activities—CEDPA.
20. Catholics for a Free Choice.
21. Center for Reproductive Law and Policy.
22. Center for Women Policy Studies.
23. Christian Children's Fund.
24. Concern Worldwide U.S., Inc.
25. CONRAD Program.
26. Cross-Cultural Solutions.
27. Elizabeth Glaser Pediatric AIDS Foundation Organization.
28. Family Care International.
29. Female Health Company.
30. FOCAS.
31. Global AIDS Action Network.
32. Global AIDS Alliance.
33. Global Health Council.
34. Infectious Diseases Society of America.
35. InterAction.
36. International Trachoma Initiative.
37. International Women's Health Coalition.
38. Institute for Global Health.
39. John Snow, Inc.
40. Journalists Against AIDS Nigeria.
41. Management Sciences for Health.
42. National Abortion and Reproductive Rights Action League.
43. National Association of People with AIDS.
44. National Audubon Society.
45. National Family Planning and Reproductive Health Association.
46. National Latina/o Lesbian, Gay, Bisexual, and Transgender Organization.
47. Programs for Appropriate Technology in Health.
48. Pathfinder International.
49. Physicians for Social Responsibility.
50. PLAN International.
51. Population Action International.
52. Population Institute.
53. Population Leadership Program.
54. Project Hope.
55. Religious Action Center of Reform Judaism.
56. San Francisco AIDS Foundation.
57. Save the Children.
58. United Methodist Church, General Board of Church and Society.
59. U.S. Coalition for Child Survival (see members list below).
60. U.S. Committee for UNFPA.
61. U.S. Fund For UNICEF.
62. Uganda Youth Anti-AIDS Association.
63. Union of American Hebrew Congregations.
64. Unitarian Universalist Service Committee.
65. University of North Carolina at Chapel Hill.
66. White Ribbon Alliance for Safe Motherhood (see members list below).
67. Women's EDGE.
68. World Neighbors.

MEMBERS OF THE U.S. COALITION FOR CHILD SURVIVAL

Academy for Educational Development, Adventist Development and Relief Agency, Aga Khan Foundation USA, Bread for the World, CARE Tajikistan, Children's Global Health and Education Network, Christian Children's Fund, CORE Group, Elizabeth Glaser Pediatric AIDS Foundation, Environmental Health Project, Freedom from Hunger, Global Health Council, Grantmakers in Health, Johns Hopkins University/School of Public Health; KRA Corp., Health Program, March of Dimes, Merck, PLAN International, Save the Children, US Fund for UNICEF, Voice of America, as of 3/28/01, World Health Organization, and World Neighbors.

MEMBERS OF THE WHITE RIBBON ALLIANCE FOR SAFE MOTHERHOOD

Academy for Nursing Studies, Advance Africa, Adventist Development and Relief Agency (ADRA), Aisyiyah, Indonesia, AIWC, American Association of World Health, American College of Nurse Midwives (ACNM), American Women's Association, Indonesia, APIK, Arthik Samata Mandal, Association of Women's Health, Obstetric, & Neonatal Nurses, Association for Maternal and Child Health Concern in Nigeria, AusAID WHFW Project/OPCV.

Biodun Mat/Eye Clinic, North Tougu, The Ghana Registered Midwives Assoc., BKKBN (National Family Planning Coordinating Board), BKOW (Coordinating Body of Women's Organizations, West Java), Cambodian Midwives Association, Canadian Women's Association, Indonesia, CARE, CARE—India, CASP, Catholics for Contraception, Center for Development Control, Center for Development and Population Activities (CEDPA), Centre For Human Survival, Nigeria, Center for Reproductive Law and Policy (CRLP), CHETNA, Child Survival Collaborations and Resources (CORE) Group, Christian Association of Nigeria, CMAI, Christian Children's Fund, Community Based Health Care Women's Group, Kimilili, Kenya, CRS.

DFID, EEC, Engender Health, Equilibres et Populations, France, Family Care International, Federal Women's Association of Muslim, FK–PKMI (Collaborative Forum—for the Promotion of Community Health, Indonesia), Ford Foundation, Indonesia, Forum for Executive Women, Indonesia, Geeyes Trust-India, General Board of Church and Society of The United Methodist Church, George Washington University, School of Public Health, Global Health Council, Hairdressers Associations, Nigeria, IBI (Association of Midwives, Indonesia), Indonesian American Medical Alliance, Indonesian Women's Coalition for Justice and Democracy, International Community Activity Center, International Confederation of Midwives (ICM), IPAS.

Jakarta International School, JHPIEGO, Indonesia, Johns Hopkins University—PCS, Johns Hopkins University—School of Public Health, JHU/CCP, Kalyanamitra, La Leche League International, Linkages Project/Academy for Educational Development, Local Government Service Commission, Nigeria, Loma Linda School of Public Health, Mamta Health Institute for Mother and Child—India, Market Women's Association, Nigeria, Matrika, MILES Production, Indonesia, Mitra Perempuan (Wone in Sisterhood), MNH Program Indonesia, MotherCare/John Snow International (JSI), Indonesia, National Union of Teachers, Nigeria, NGO Networks for Health, NGO Networks for Health, Armenia, Nurses Association, Nigeria, Organization For Student Health Care Services, Monrovia, Liberia.

Pacific Institute for Women's Health, PATH, Indonesia, Pathfinder International, PFI, Pita Putih-Indonesia, PLAN International, POGI (Association of Specialists in OB/GYN, Indonesia), Population Council, Population Reference Bureau, Population Services International, Prerana, PRIME/Intrah, Project Hope, PSS, Pusat Komunikaski Jender dan Kesehatan (Center for Communications in Health and Gender Issues, Indonesia), RSB, Boedi Kemuliaan (Boedi Kemuliaan Maternity Hospital).

Safe Motherhood Initiative (SMI)—USA, Safe Motherhood Action Group—Nigeria, San Bernardino Coalition for Safe Motherhood, Save the Children, Shell Nigeria (Women's Programme, Community Development Department), SIDA, Soroptimist International of Indonesia, State Ministry of Women's Empowerment, Indonesia, TNAI, U.S. Pharmacopeia, White Ribbon Alliance—India, Women's Empowerment in Politics, Indonesia, World Vision, Yayasan Melati, YMCA, Zambian Enrolled Nurses/Midwives working at the University Teaching Hospital, Zambia White Ribbon Alliance for Safe Motherhood.

LEGISLATION CLARIFYING THE INCOME FORECAST METHOD

HON. MARK FOLEY

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. FOLEY. Mr. Speaker, Congressman BECERRA and I introduced legislation today to clarify the income forecast method.

As Chairman of the House Entertainment Industry Task Force, I have understood that changes made in the Small Business Job Protection Act of 1996 that modified depreciation under the income forecast method have had unintended consequences for the movie industry. Our legislation corrects those consequences.

The ''income forecast'' method is a method for calculating depreciation under section 167 for certain property, including films. Under the income forecast method, the depreciation deduction for a taxable year for a property is determined by multiplying the cost of the property by a fraction, the numerator of which is the income generated by the property during the year and the denominator of which is the total forecasted or estimated income to be derived by the property during its useful life. The total forecasted income to be derived from a property is based on conditions known to exist at the end of a period for which depreciation is claimed and these could be revised upward or downward at the end of a subsequent taxable year based on additional information that becomes available since the last estimate. In the case of films, income to be taken into account means income from the film less the expense of distributing the film, including estimated income from foreign distribution or other exploitation of the film including future television exhibition.

The Small Business Job Protection Act addressed the income forecast method in order to make the formula a more appropriate method for matching the capitalized costs of certain

property with the income produced by such property. While the new law modified the method by including all estimated income generated by the property, however, it made no changes to the treatment of participations.

Projected participations—such as percentages of the gross receipts due an actor—have been included as part of the total cost of a film ever since studios have been forced to forecast the total revenues of a film under the income forecast method. But the Internal Revenue Service (IRS) has indicated that it will disallow participations as part of a film. Participations were not an issue addressed by modification to the income forecast method. Studios have negotiated their complex transactions based on the clear and well-established principle that the cost of a film includes participations.

The legislation that we have introduced today will ensure that participations are a part of the total cost of a film. First, the legislation would guarantee that income-contingent costs are includible in basis, thereby accepting the conclusion of Transameric Corp. v. U.S. The legislation provides that the depreciation allowance, as so determined, will apply notwithstanding section 404 or section 419. There would be ''no inference'' clause with regard to films placed in service after the effective date to the 1996 amendments to section 167 (that is, films placed in service after September 13, 1995).

Second, the look-back regime is tightened in two ways: (i) a third recomputation year is added; and (ii) the 10 percent de-minimis rule is applied on an annual basis not on a cumulative basis in the recomputation year. Thus, if the taxpayer initially estimates that the film's ultimate income will be $1,000X and the estimated ultimate income in year two is increased or decreased by more than 10 percent, then the look-back computation is required for that last year. The 10 percent threshold then applies to the new estimated ultimate income.

This legislation was the result of consultations with the staff of the Committee on Ways and Means and the Joint Committee on Taxation. An analysis was done of the legislation for films in the following three situations: (1) where the film takes off late; (2) where the film falls short of expectations; and (3) where the film exceeds expectations. For each scenario, calculations were done using escalating income-contingent costs, and provided calculations on both an annual basis and a cumulative basis of accounting for adjustments to forecasted revenues. The conclusion confirmed that the legislative changes would not create distortion under the income forecast method.

We look forward to working with the Committee on Ways and Means to find the appropriate legislative vehicle to address this technical correction that will reiterate Congressional intent on changes made to the income forecast method in the Small Business Job Protection Act.

THE IMPORTANCE OF COMMUNITY HEALTH CENTERS

HON. MICHAEL BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. BILIRAKIS. Mr. Speaker, today, I would like to discuss the importance of community health centers.

Since 1965, America's health centers have delivered comprehensive health and social support services to people who otherwise would face major financial, social, cultural and language barriers to obtaining quality, affordable health care.

Health centers serve those who are hardest to reach. They are located in America's inner cities, isolated rural areas, and migrant farmworker communities—areas with few or no physicians and other health and social services. Community health centers are not-for-profit health care providers and are required by law to make their services accessible to everyone, regardless of their ability to pay.

There are more than 1,000 community health centers located in every state, the District of Columbia, Puerto Rico, Guam, and the U.S. Virgin Islands. Collectively, these centers serve as a health care safety net for more than 11 million patients, over 4 million of whom are uninsured.

Health centers foster growth and development in their communities. Over $14 billion in annual economic activity is generated by health centers in many of America's most economically depressed communities, and they employ over 50,000 people and train thousands of health professionals and volunteers.

Community health centers offer a wide range of preventative and primary medical and dental care, as well as health education, community outreach, transportation, and support programs. Health centers focus on wellness and early prevention—the keys to cost savings in health care. Through innovative programs in outreach, education and prevention, health centers reach out and energize communities to meet urgent health needs and promote greater personal responsibility for good health.

For less than one dollar per day for each person served (less than $350 annually), health centers provide quality primary and preventive care to low-income, uninsured and under-insured individuals and families. Through reductions in hospital admissions and less frequent use of costly emergency room visits for routine services, health centers save the American health care system almost billions each year.

Health centers provide quality care to millions of Americans who lack health coverage. However, they cannot continue to expand care to the growing number of uninsured patients who seek assistance without a significant increase in their appropriations.

President Bush recognized the importance of health centers with his recent proposal to double the number of patients health centers serve over the next five years. I strongly support this proposal, and an increase in funding this year is the first step needed to reach this goal.

Today, America's health centers are the family doctor and health care provider for over 10 million people. Expanding the role of community health centers is a proven, viable, and cost effective way to bring quality health care to uninsured patients and medically underserved communities.

TRIBUTE TO LOIS PEARSALL

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. BARCIA. Mr. Speaker, I rise today to pay tribute to Lois Pearsall upon the occasion of her retirement as a rural development specialist with the United States Department of Agriculture in Caro, Michigan. Lois has given 35 years of dedicated service to her country through her employment with various governmental agencies since 1965.

Lois began her government career as a clerk stenographer with the Joint Chiefs of Staff and Department of the Army at the Pentagon in Washington, D.C. before relocating to Michigan in 1970. Since then, her unparalleled devotion to addressing the needs of Michigan residents has earned her many awards for both the quality and effectiveness of her work.

Over the years, Lois has set the standard in her service to the residents of mid-Michigan, consistently going well above and beyond the basic requirements of her job to aid those faced with financial hardship. In her role in the Rural Housing Program and Farmer Loan programs, she played an integral part in providing shelter and economic stability to some of the more vulnerable citizens of our communities. She has been a vital and tireless leader in securing decent, safe and affordable housing in rural Michigan.

Most recently, Lois has worked as a loan specialist for the Multi-Family Housing Program. Overseeing the management of more than 250 apartment projects in the Lower Peninsula of Michigan, Lois has spent countless hours and expended considerable energy in guiding innumerable communities, borrowers, tenants and management companies into housing partnerships to put roofs over the heads of a considerable number of families throughout the state.

All those who have benefitted from Lois' efforts no doubt also owe a debt of gratitude to her husband, Al, and son, Albert, for their willingness to share Lois' time and talents for the benefit of the commonwealth. Lois will be the first to acknowledge that Al's and Albert's work on the family farm gave her the time and freedom to help other farm families, friends, neighbors and strangers achieve their dreams.

I ask my colleagues to join me in extending our deep appreciation to Lois and her family for outstanding service and wishing them well in all future endeavors.

TRIBUTE TO SAL TORRES

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. LANTOS. Mr. Speaker, I invite my colleagues to join me today in paying tribute to Gonzalo ''Sal'' Torres, an extraordinary city councilman and community leader from Daly City, California. Sal, who also served as