

House, the gentleman from Tennessee (Mr. SHOWS) is recognized for 5 minutes.

Mr. SHOWS. Mr. Speaker, the unusually cold winter and the dramatic increase in heating costs are hurting everybody in my State of Mississippi and this country. Clearly we need to encourage more domestic production of oil and gas. But in Mississippi, we need immediate action; we need help today, especially for our region's poultry industry.

Some poultry farmers have seen their gas bills double and triple over last year. This is through no fault of their own since we lost so much to NAFTA, which is a major employer in many of our communities. The poultry industry relies on plentiful and affordable gas heat in the cold winter months.

These days the industry has been devastated by the dramatic rise in the cost of gas. This may not be a natural disaster like a tornado or flood, but this is a disaster just the same. It is an economic disaster that threatens the very existence of farmers throughout our regions.

Yesterday, I introduced a bill that would provide both immediate and long-term emergency assistance to our poultry farmers. My bill, the Poultry Farmers' Emergency Energy Assistance Act, would authorize the Secretary of Agriculture to provide grants that would not have to be repaid to help local producers deal immediately with financial pressures caused by this crisis.

This bill would also make low-interest loans available to poultry farmers to help deal with the energy crisis for the months ahead.

In addition, at my insistence, loan-making officials at the USDA's Farm Service Agency have clarified their regulations so that contract poultry farmers will be eligible for FSA emergency loans.

This important legislation needs to be enacted quickly. Our farmers need help, and they need it now. I am calling upon our leaders in Congress to move this energy assistance bill quickly to passage. I will not rest until the Poultry Farmers' Emergency Energy Assistance Act becomes law.

#### TRIBUTE TO WILL DWYER

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

Mr. BURTON of Indiana. Mr. Speaker, this is kind of a sad occasion for me. Today I rise to pay tribute to Will Dwyer, who was my former communications director of the Committee on Government Reform and Oversight. He passed away earlier this month after a long battle with cancer.

He began his media career as a broadcast documentary producer in the 1950s, and then he moved to Washington to start a career in public service. He was a native of Rochester, New

York; and he began his congressional career in the 88th Congress by working for Frank Horton of New York. He served as his administrative assistant for some time.

Then after his stint in public service, he left Washington for the private sector. He returned to Rochester where he held the post of Republican county chairman. During that time, he also founded a telecommunications privacy service.

Will knew that life was too valuable to let a day go by without enjoying everything that it had to offer. He was a man with an incredible thirst for new and different experiences, and he returned to school in mid-life and received his law degree while he was in his mid-40s.

Earlier this decade, Will was called back into public service by the gentleman from California (Mr. RADANOVICH). It was on his reputation on Radanovich's staff that we hired him to be our communications director with the Committee on Government Reform.

Although I knew Will for only a short period of time, he was a very, very fine man, a man of impeccable integrity, really cared about this country, a very patriotic fellow. He lived his life knowing that every day was something to savor. It was his attitude that brings me to the floor today to pay tribute to this man whom we are all going to miss a great deal, my friend, Will Dwyer.

So God in heaven, I hope you are blessing Will because he was a man who should be blessed a great deal.

Mr. Speaker, I insert into the RECORD an article that appeared in the Rochester Democrat and Chronicle about the life of my good friend, Will Dwyer, as follows:

[From the Rochester Democrat and Chronicle, Jan. 18, 2001]

#### WILLIAM F. DWYER II DIES OF CANCER AT 65

William F. Dwyer II is described as a dynamo, a restless man, an irrepressible force.

He worked in politics from Monroe County to Washington, D.C., and was a Rochester broadcaster. He got his law degree in his late 40s, spoke on behalf of the tobacco industry, even ran a modular home business in California.

But there was one constant theme in Mr. Dwyer's life—his limitless interest in people.

"He was such an egalitarian," said Mr. Dwyer's wife, Constance Drath. "He talked to the grocery clerk, the mailman, the elected officials. He loved learning about everyone."

Mr. Dwyer died of cancer last week in Washington. He was 65.

Mr. Dwyer was born in Rochester on March 30, 1935, and grew up in the city. He graduated from a military academy in New Jersey as the class valedictorian, Drath said.

He returned to Rochester in the mid-1950s and began a career in broadcasting at WHAM-AM (1180). Family and friends say that Mr. Dwyer—a tall man with a curly head of brown hair—had a deep, resonant voice that was perfect for the airwaves.

In 1962, Mr. Dwyer moved to the political arena, going to work for Frank Horton, a Penfield Republican just elected to Congress. He became Horton's administrative assist-

ant, basically his right-hand man, and instituted weekly radio feeds that would be picked up by Rochester radio stations.

Mr. Dwyer also used a radio communications system that kept the Horton campaign in touch with him. "This wasn't done back then," said Horton, who called Mr. Dwyer not just a valued employee but a good friend.

"I could tell him anything," Horton said. "You can't say that about everybody."

He left Horton's office in the late 1960s and started a public relations firm that often worked with political campaigns. He worked closely with the Republican Party and in 1970 was named Monroe County chairman of the party.

Richard Rosenbaum, himself a former county GOP chairman, said that Mr. Dwyer's style was "benevolent aggressiveness."

"He was a great PR man, who could make lemonade out of the most awful lemons," he said.

Mr. Dwyer left Rochester for Washington in 1972 and worked in the Nixon and Ford administrations, mainly as a Labor Department spokesman for new workplace safety and health standards.

In 1975, he became a spokesman for the now-defunct Tobacco Institute, which spoke on behalf of cigarette manufacturers.

In 1980, Mr. Dwyer moved to California with Drath. In two years, he obtained his law degree from Southwestern University of Law in Los Angeles. He and Drath opened a law firm in Beverly Hills, specializing in wrongful employment termination cases and immigration issues.

During the 1980s, he dabbled in other ventures, including a modular home company.

In 1994, politics came calling again, and Mr. Dwyer served as a press secretary for Rep. George Radanovich, R-Calif., then as communications director for the House Government Reform Committee.

Through all the changes in his life, Mr. Dwyer remained upbeat and eager for new challenges, Drath said.

"This was a man who knew the art of living in the moment," she said. "He never looked back, never had any regrets."

Along with his wife of Washington, Mr. Dwyer is survived by their two children Scott Dwyer and William Dwyer III of Washington; Elizabeth Sellers of Paris and Geoffrey Dwyer of Brockport, his children from his previous marriage to Eleanor Clarke, now Eleanor Lawton of Brighton; and two sisters, Carol Stearns of Washington, Conn., and Anne Colgan of East Rochester.

A memorial service will be held at Georgetown Presbyterian Church in Washington at noon Wednesday.

Memorial contributions can be made to the National Colorectal Cancer Research Institute at Entertainment Industry Foundation, 11132 Ventura Blvd., Studio City, CA 91604.

#### TAX DEDUCTION FAIRNESS ACT OF 2001

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

Mr. BAIRD. Mr. Speaker, I rise today to introduce legislation that will help restore tax fairness to millions of people in my State of Washington and throughout the country. Joining me in this effort today is the gentleman from Tennessee (Mr. CLEMENT), my good friend and colleague, who has been instrumental in helping draft this legislation.

The problem we are referring today to, Mr. Speaker, is a basic unfairness in

the current Tax Code. In my home State of Washington and in other States, such as Florida, Nevada, South Dakota, Tennessee, Texas, and Wyoming, a State sales tax takes the place of a State income tax as the primary means for raising revenue.

Every year in April, taxpayers send their tax returns to the IRS. It is a ritual to which all Americans have become accustomed. Although we do not always like it, we realize it is part of our duties to the country.

But the ritual brings added frustration for taxpayers in my State who feel cheated by what they pay into the Federal Treasury. A taxpayer of identical income and expense in almost any other State would be able to deduct the amount that they pay their State in income tax; but in Washington, we cannot do that.

Folks in my State have the same amount withheld from their paychecks; but when they itemize their taxes, they deduct a significantly lesser amount. Because of the tax reforms of 1986 when lawmakers decided to remove the deduction for sales tax, Washingtonians were shortchanged. In fact, the Congressional Research Service estimates that Washington State taxpayers are penalized to the tune of \$450 million every year when compared to their neighbors.

Should residents of Washington and the other States with sales taxes pay hundreds of dollars more to the Federal Treasury than States which choose to tax residents through income taxes? Of course not.

Federal taxes should be levied on all of our Nation's citizens in a fair and equitable manner that does not give preference to one State or another.

That is why, along with the gentleman from Tennessee (Mr. CLEMENT), I am introducing today legislation to correct this inequity. Our bill, the Tax Deduction Fairness Act of 2001, would reinstate the sales tax deduction and direct the IRS to develop tables of average sales tax liabilities for taxpayers in every State. It would then give the taxpayer the option to deduct either their State sales tax or their State income tax when they file their Federal return.

The bill will not make the State or the Federal Income Tax Code more complicated. In fact, it will add one simple line and take about 60 seconds to complete. I do not know about my colleagues, but taking 60 seconds to look on a simple chart in a way that would save me \$400 to \$500 a year is a pretty good investment in time. Adding that line will save hundreds of millions of dollars for American taxpayers every year, and it is all about fundamental fairness.

Let me give my colleagues a couple of very real human examples. Brian and Cathy Lux and their three kids, Carissa, Devon and Tristian, live in Brush Prairie, just outside my home town of Vancouver, Washington. Brian is a finance manager for a local auto

dealership, and his wife, Cathy, is a licensed home care provider.

All told, the Luxes make between \$70,000 to \$80,000 a year, not a huge amount for a family of five. Working with the IRS, my office estimates that the Luxes paid an average of about \$1,700 in sales taxes last year, but they were able to deduct none of it from their Federal return.

However, under our bill, they would get nearly \$500 of their tax money back. For Brian and Cathy, that \$500 would be nearly a month's worth of groceries; or when their kids get a little older, it would be a semester of tuition at the local community college.

Mr. Speaker, now is the time to fix this inequity in the Federal Tax Code for all Brian and Cathy Luxes and for all of the similar families throughout the country.

The new administration campaigned on fair and just tax relief, and I support that promise. But I cannot think of anything more fair than the bill that the gentleman from Tennessee (Mr. CLEMENT) and I are introducing today. If we penalize people for being married, so too it must be unjust to penalize people for living in States that opt to tax their citizens through a sales tax. I welcome the bipartisan spirit of the new administration, and I urge members to support this legislation that is all about fairness and simplicity and will help working families throughout this country.

Mr. Speaker, I yield to the gentleman from Tennessee (Mr. CLEMENT).

Mr. CLEMENT. Mr. Speaker, I thank the gentleman from Washington (Mr. BAIRD) for yielding and congratulate him because I know that he has been a leader in the State of Washington on this issue, but has also been a leader across the country on this; and it is a pleasure to join forces with him because what we are trying to do is correct inequity, correct tax unfairness.

This came back to us in the 1986 tax reform. Prior to 1986, we were able to deduct our State sales tax from our Federal income tax return. But in the 1986 tax reform, that was taken away from us. It was an oversight, and now we want to correct that oversight once and for all for those seven States that are left out. We should not be forced to move to a State income tax in Tennessee or Washington or the other States if we do not want to.

#### **BANKRUPTCY ABUSE PREVENTION AND CONSUMER PROTECTION ACT OF 2001**

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

Mr. GEKAS. Mr. Speaker, the purpose of the special order to which I am attached today is to announce the introduction of the new bankruptcy reform act that we hope will be enacted into law during this current session and swiftly to arrive at the President's

desk for signature. We are naming the new effort the Bankruptcy Abuse Prevention and Consumer Protection Act of 2001, and we have over 50 cosponsors already even at the early stages of this session to help us shepherd through much-needed bankruptcy reform.

Mr. Speaker, my colleagues will recall that in the waning days of the last session, the House by voice vote and the Senate by an overwhelming vote of 70 to 28 approved the bankruptcy bill of the last term only to have it vetoed by President Clinton in the last days of the congressional session during the year 2000. So we have to start all over again.

In starting all over again, Mr. Speaker, we are adopting as the starting vehicle about 99 and 44/100 percent of the bill that was approved in the last days of the last session by both the House and the Senate, which was of course veto-proof. In the previous House vote, there were 315 votes, well over the veto-proof level, and in the Senate it was 70 over something which also allows for veto override. Happily, we may not require a veto-proof majority in this current session because we believe that bankruptcy reform could be part and parcel of President Bush's overall plan to meet the unstable economy head on to prevent some of the worst consequences of an economic downturn. It fits in perfectly.

Two main themes are part of the new bankruptcy reform effort to which I allude. These same two themes guided our actions from the very beginning. The first theme, and the most important one, is that it is tailored to make certain that anyone who is so overwhelmed by debt, so swamped by the inability to pay one's obligations that that individual after a good close look at his circumstances would be entitled to a fresh start, to be discharged in bankruptcy, to be free of the debts that so overwhelmed him. That is a salient feature of this bankruptcy reform bill and the ones that we were able to get these favorable votes to accomplish in the last two sessions.

So we never lose sight of, nor will we ever lose sight of, the real purpose of bankruptcy reform or any bankruptcy legislation to allow an American citizen the right to gain a fresh start after finding himself incapable of meeting his obligations. But the other tandem theme that is also part of what we have been doing for the last 3 years, and which will be an important feature of the new bill, will be that certain provisions will be put into place which will make certain that those people who have an ability to repay some of their debts will be compelled to do so, so that instead of a Chapter 7 filing which will give that automatic almost-fresh start, we will be able to shepherd some of the debtors into Chapter 13 and propose a plan and adopt a plan by which they could over a period of time repay some of the debt out of their then-current earnings.