

2882. Had I been able to return from the Pentagon, I would have voted in strong support for H.R. 2882, to expedite relief for the families of law enforcement officers lost in this terrible tragedy.

Mr. McKEON. Mr. Speaker, on rollcall No. 339 I was unavoidably detained. Had I been present, I would have voted "yea."

YES VOTE ON HOUSE JOINT RESOLUTION 61, CONDEMNING THE TERRORIST ATTACKS ON SEPTEMBER 11, 2001

(Mr. CROWLEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CROWLEY. Mr. Speaker, on Rollcall 338, which occurred on September 12, 2001, unfortunately, due to circumstances beyond my control, I was unable to be here to vote on this important resolution. I would like to take this opportunity to state for the RECORD that had I been here, I would have voted "yea" on House Joint Resolution 61, condemning the cowardly terrorist attacks which took place on September 11.

I spent part of yesterday visiting the rescue operation team at the World Trade Center in their attempt to find more survivors within the rubble. I still find it difficult to recount the horrors that I witnessed, but I assure my colleagues that what I saw is unprecedented in the history of our country. It reaffirms my faith, though, in America and in this Congress that has moved so quickly, with such force and unity, to condemn these attacks and has guaranteed the support of the people of the United States for New York City, for Washington, D.C., and for all the victims of this vicious, vicious attack.

RECESS

The SPEAKER pro tempore (Mr. LATOURETTE). Pursuant to clause 12 of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 12 o'clock and 40 minutes p.m.), the House stood in recess subject to the call of the Chair.

□ 1333

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. LATOURETTE) at 1 o'clock and 33 minutes p.m.

VICTIMS OF TERRORISM RELIEF ACT OF 2001

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that it be in order at any time without intervention of any point of order to consider in the House the bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001; that the

bill be considered as read for amendment; and that the previous question be considered as ordered on the bill to final passage without intervening motion except 1 hour of debate equally divided and controlled by the chairman and ranking minority member, or his designee, and one motion to recommit.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

Mr. McNULTY. Mr. Speaker, reserving the right to object, and I certainly shall not object, I rise just simply to thank the chairman for providing this procedure which will provide us with some additional time on this particular bill. I thank the chairman for that.

Mr. Speaker, I withdraw my reservation of objection.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. THOMAS. Mr. Speaker, pursuant to the previous order of the House, I call up the bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001, and ask for its immediate consideration.

The Clerk read the title of the bill.

The text of H.R. 2884 is as follows:

H.R. 2884

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 "Victims of Terrorism Relief Act of 2001".

SEC. 2. INCOME TAXES OF VICTIMS OF TERRORIST ATTACKS.

(a) IN GENERAL.—Section 692 of the Internal Revenue Code of 1986 (relating to income taxes of members of Armed Forces on death) is amended by adding at the end the following new subsection:

"(d) CERTAIN INDIVIDUALS DYING AS A RESULT OF SEPTEMBER 11, 2001, TERRORIST ATTACKS.—

"(1) IN GENERAL.—In the case of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001, any tax imposed by this subtitle shall not apply—

"(A) with respect to the taxable year in which falls the date of such individual's death, and

"(B) with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds or injury were incurred.

"(2) EXCEPTION.—Paragraph (1) shall not apply to an individual whom the Secretary determines was a perpetrator of any such terrorist attack."

(b) CONFORMING AND CLERICAL AMENDMENTS.—

(1) The heading of section 692 of such Code is amended to read as follows:

"SEC. 692. INCOME TAXES OF MEMBERS OF ARMED FORCES ON DEATH AND VICTIMS OF CERTAIN TERRORIST ATTACKS."

(2) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 of such Code is amended to read as follows:

"Sec. 692. Income taxes of members of Armed Forces on death and victims of certain terrorist attacks."

(3) Section 5(b)(1) of such Code is amended by inserting "and victims of certain terrorist attacks" after "on death".

(4) Section 6013(f)(2)(B) of such Code is amended by inserting "and victims of certain terrorist attacks" after "on death".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending on or after September 11, 2001.

SEC. 3. RELIEF FROM ADDITIONAL ESTATE TAX.

(a) IN GENERAL.—Section 2201 of the Internal Revenue Code of 1986 is amended—

(1) in the first sentence by inserting "(a) IN GENERAL—" before "The additional estate tax", and

(2) by adding at the end the following:

"(b) VICTIMS OF CERTAIN TERRORIST ATTACKS.—The additional estate tax shall not apply to the transfer of the taxable estate of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001. The preceding sentence shall not apply with respect to any individual whom the Secretary determines was a perpetrator of any such terrorist attack."

(b) CLERICAL AMENDMENTS.—

(1) The heading of section 2201 of such Code is amended to read as follows:

"SEC. 2201. COMBAT ZONE-RELATED DEATHS OF MEMBERS OF THE ARMED FORCES AND DEATHS OF VICTIMS OF CERTAIN TERRORIST ATTACKS."

(2) The item relating to section 2201 in the table of sections for subchapter C of chapter 11 of such Code is amended to read as follows:

"Sec. 2201. Combat zone-related deaths of members of the Armed Forces and deaths of victims of certain terrorist attacks."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying on or after September 11, 2001.

The SPEAKER pro tempore. Pursuant to the order of the House of today, the gentleman from California (Mr. THOMAS) and the gentleman from New York (Mr. McNULTY) each will control 30 minutes.

The Chair recognizes the gentleman from California (Mr. THOMAS).

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

(Mr. THOMAS asked and was given permission to revise and extend his remarks.)

Mr. THOMAS. Mr. Speaker, as we continue to mourn the victims and as the rescue operation turns to recovery, one of the things that I think the American people perceived fairly early, and that its elected leaders are beginning to come to consensus on, is that this was an act of war.

Although we have not formally declared war, I believe the mental framework of dealing in a wartime situation is one that will serve this country well, one, in terms of pursuing the perpetrators as combatants in a war and using military rules of engagement, but, secondly, on the home front, understanding that what occurred in New York and what occurred in the Pentagon and, to a lesser extent, in Pennsylvania were acts of war.

It would be ironic if we did not have this bill in front of us today, because what this bill basically does is take those provisions of the Tax Code already on the books which apply to the

military and combat zones overseas or to private citizens who are attacked or are the subjects of terrorist attacks overseas and say, clearly, New York, the Pentagon, the Washington area, were combat zones, and that, therefore, it seems entirely appropriate that those provisions of the Tax Code which relieve tax responsibilities for individuals meeting a profile overseas ought to be brought here to our shores, and that, not just figuratively but literally in the Tax Code, the terrorist victims should be considered as though they were in a combat zone, which they were, and that they were subject to terrorist attacks, which they were. That basically was the genesis of the bill.

It provides, then, specifically a reduction in the estate tax similar to what happens to members of the armed services, who are killed while serving in a combat zone or die as a result of injuries suffered while serving in a combat zone. And, in addition, there is a Tax Code provision, as I said, that exempts Federal military and civilian employees from paying Federal income taxes in the year of their deaths based upon their condition of dying. That should be extended to the victims of the September 11 attacks as well.

In addition, there are technical clarifications, which I believe are very important to make sure that there are no tax consequences for any awards provided by third entities such as airlines or others. And, in addition to that, I want to make sure that, as the President declares these areas disaster areas, that anyone who avails themselves of the tax consequences by virtue of that designation of a disaster area does not later find out that they have tax consequences as a result of their decision to avail themselves of loans to rebuild property, dollar amounts to bury loved ones, or other financial inducements available by virtue of the declaration by the President of a disaster area.

It is the least that we can do before we adjourn for this week to put on record that Members of the House of Representatives, in a bipartisan way, believe that those victims of those attacks on September 11 were in a combat zone and should be afforded the privileges and protections that are in the code for military personnel and for civilian personnel because, clearly, this is the first, I believe, substantive reflection of the fact that we are at war.

Therefore, I want to thank my friends on the other side of the aisle for the kindnesses that they provided to us to move legislation relatively quickly. While it is as much a gesture and an indication of our desire to help these people in a small way, it certainly will not be the last. But people who are now going through the personal suffering that they are going through should not also have to face the consequences of an insensitive government not looking at the fact that what we provide to people overseas, we would not provide

to people here at home. I believe this bill rectifies that.

Mr. Speaker, I reserve the balance of my time.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

(Mr. McNULTY asked and was given permission to revise and extend his remarks.)

Mr. McNULTY. I also point out, Mr. Speaker, that the cosponsor of this legislation is the gentleman from New York (Mr. RANGEL), the ranking member of the Committee on Ways and Means. We do hope that the gentleman from New York (Mr. RANGEL) will be here before the end of the day; but until he gets here, I have the honor of representing him on the Democratic side of the aisle.

Yesterday, Mr. Speaker, I spoke on the House floor about the innocent victims of these terrorist acts. Today, my heart goes out to those left behind, especially to my New York City colleagues who spoke so eloquently on the floor earlier today: JERRY NADLER and PETER KING, ANTHONY WEINER, STEVE ISRAEL, all of the New York City members, and especially JOE CROWLEY, whose cousin, a brave firefighter, lost his life in the line of duty.

And so today we think about all of those who have been left behind, all of those who have lost friends and loved ones as a result of this violation of the fundamental principle that life is to give, not to take.

Mr. Speaker, I strongly support H.R. 2884, the Victims of Terrorism Relief Act of 2001.

Mr. Speaker, every American remains horrified by the terrorist events which occurred this week. While there is nothing we can do to bring our loved ones and friends back, there are some tax law changes that the Congress can approve today which will help the surviving families. As the chairman pointed out, this will provide the families of those who died this week with substantially the same tax benefits as apply when a member of our Armed Forces dies as a result of injuries sustained in the line of duty during periods of combat. The President has recognized that this was a terrorist act and was also an act of war; and, therefore, the families of the victims should receive these benefits.

The bill will provide an income tax exemption and will substantially reduce the potential of estate taxes. I would also point out parenthetically that the affected airlines are making cash payments to the families of victims, and those payments are tax free under current law.

Finally, we are encouraged to know that the Department of the Treasury and the Internal Revenue Service are in the process of notifying survivors of the terrorist attacks and victims' families of various interest and penalty waivers and other tax payment and filing relief.

Mr. Speaker, I strongly support this bill with the hope that our action can

minimize the distraction of tax issues during this very difficult time for those who are left behind.

Mr. Speaker, I reserve the balance of my time.

Mr. THOMAS. Mr. Speaker, it is my privilege to yield 2 minutes to the gentleman from Pennsylvania (Mr. ENGLISH), a member of the Committee on Ways and Means.

Mr. ENGLISH. Mr. Speaker, I thank the gentleman not only for giving me the opportunity to speak but also for preparing on short notice this legislation.

Mr. Speaker, the evil people who perpetrated the acts of terror this week made no distinction between civilian and military targets and casualties. Under these circumstances, neither should the Tax Code. As many have noted on the floor of the House, the United States is clearly at war; but, Mr. Speaker, this is a new kind of war, one that treats civilian buildings the same way as previous combatants treated military targets. In this war, civilian targets are not avoided by our enemies but are in fact sought out.

□ 1345

We already have provisions in the Tax Code which recognize the special risks that our military personnel face in time of war. What this bill does is extend the same tax treatment to civilian victims of Tuesday's attacks.

As with military personnel killed in the line of duty, under this legislation we will exempt all individuals who are killed as a result of a military or terrorist act from Federal income taxes.

Likewise, we will reduce estate taxes for civilians killed in Tuesday's attacks, just as we do for military personnel.

Finally, we will exempt from Federal taxation any compensation or assistance payments victims' families receive from either the airlines or from the Federal Emergency Management Agency.

Mr. Speaker, this is the right thing to do, and this is the least we can do at this moment. In the days and weeks ahead, this House will be called upon to do even more to bind the Nation's wounds, but today we make a good start with this crucial assistance to our friends and neighbors whose lives were decimated by Tuesday's attack.

Mr. McNULTY. Mr. Speaker, I yield 3 minutes to my friend, the gentleman from Michigan (Mr. LEVIN), a member of the Committee on Ways and Means.

(Mr. LEVIN asked and was given permission to revise and extend his remarks.)

Mr. LEVIN. Mr. Speaker, I stand here not in the front in part because we come here with such heavy hearts and also with humility. Our hearts are growing heavier by the minute, by the minute. The tragic human face is coming into clearer and clearer focus. The images of family, of relatives on TV, are almost too hard for those of us to look at, though we are not directly involved, having no family member who lost his or her life.

We also have a sense of humility. We know that whatever we do here is just a small step. It is difficult, as a result, to take them because we realize how inadequate any action of ours can be.

This Committee on Ways and Means that sometimes is said to have such power, we realize today in this circumstance has very little; but we are doing whatever we can.

There was an act of war, that was clear; and we need to approach this in that regard in every respect. So I am glad the chairman of the committee and my colleagues on the committee and the gentleman from New York (Mr. McNULTY) and the gentleman from New York (Mr. RANGEL), who has been in New York and is here in spirit and soon will be here in body, we all want to join together to enact this legislation, to simply make sure that if we can diminish the pain just a bit, that we will do so; that those who are victims in this act of war, that they will be treated fully as such.

So I rise in support of this legislation. I urge that we pass it unanimously; and then we go on to take whatever further steps, I hope somewhat larger ones, to respond to this human national tragedy.

Mr. THOMAS. Mr. Speaker, it is my privilege to yield such time as he may consume to the gentleman from Illinois (Mr. CRANE), a senior member of the Committee on Ways and Means.

Mr. CRANE. Mr. Speaker, I rise in strong support of the Victims' Tax Relief Act and am pleased to be an original cosponsor of this important legislation.

We have witnessed the most horrendous attack on American soil by a foreign invader in our Nation's history. The death toll will reach well beyond the 2,400 brave Americans who were killed at Pearl Harbor. The victims include not only civilians trapped in the World Trade Center buildings, but brave firefighters and police officers who gave their lives so that others might be saved. Likewise, hundreds of soldiers and civilian employees were killed in our own backyard when the terrorists crashed a plane into the Pentagon. Finally, we must not forget those on the four planes that were crashed.

Given the level of tragedy that has occurred during the last 4 days, we must do all we can to help those affected by these attacks. While we are unable to relieve the burden shouldered by those who have suffered, while we cannot resurrect those who are lost, we can and should do everything in our power as Members of Congress to make sure that their government is reaching out a hand to help.

I commend my colleague, the gentleman from California (Mr. THOMAS), for his foresight and ability to put this package together in an expeditious manner; and I look forward to its speedy passage through this esteemed body.

Mr. McNULTY. Mr. Speaker, I yield 3 minutes to my very distinguished

friend, the gentleman from Wisconsin (Mr. KLECZKA), a member of the Committee on Ways and Means.

Mr. KLECZKA. Mr. Speaker, first of all I would like to urge all my colleagues to give their unanimous approval to this legislation before us. I would like to thank and recognize the chairman of the committee, the gentleman from California (Mr. THOMAS), for the speed and hard work he has put into this legislation to bring it to the floor today.

Two days ago, untold numbers of civilians in New York City alone, with large numbers of our servicemen and women at the Pentagon, were killed in an act of terrorism against the United States. This bill will treat all of the victims of this atrocious attack as equals by giving the surviving families of the civilians who died in the buildings that were hit, as well as those on board the airplanes, the same tax treatment as those who perished while serving in our Armed Forces. This terrorist attack did not distinguish between military and civilian loss of life, and our tax laws should not either.

The bill consists of four main parts. Currently members of the military who are killed while serving in combat or who die of injuries suffered while serving in a combat zone are given a sizable reduction in their estate tax liability. The bill before us would extend this same estate tax treatment to people who are killed as a result of Tuesday's terrorist attack.

Secondly, the law also exempts Federal military and civilian employees from paying Federal income taxes in the year of their death if they die as a result of a military or terrorist attack outside the United States. This measure would extend this relief to individuals who died in Tuesday's attack.

Thirdly, the bill would clarify that the \$25,000 per passenger payments made by United Airlines to the victims' families will be exempt from Federal income taxes. Any payments made by American Airlines would also receive this benefit.

Lastly, the proposal would ensure that any assistance provided by the Federal Emergency Management Agency is also exempt from Federal income taxes.

Mr. Speaker, this bill is an important first step in the long road to recovering from this tragedy, and it is the least we can do at this time of national grieving. I ask that all my colleagues support this bill.

Mr. THOMAS. Mr. Speaker, it is my privilege to yield 2 minutes to the gentlewoman from Florida (Ms. ROS-LEHTINEN).

Ms. ROS-LEHTINEN. Mr. Speaker, I thank the chairman for working through the night to bring this bill to the floor to us so quickly.

Mr. Speaker, Lady Liberty's torch has been called "the lamp beside the golden door." Despite Tuesday's terrorist attacks, the glistening hope of that torch is still ours, as Lady Liberty

stands, almost defiant, in New York's harbor, sending a clear message to our enemies that this Nation will not crumble, will not hide; that every promise, every opportunity, every right this Republic and Lady Liberty stands for is still ours.

As former President Ronald Reagan once said, "Lady Liberty's heart is full; her torch is still golden, her future bright.

She has arms big enough to comfort and strong enough to support, for the strength in her arms is the strength of her people.

She will carry on unafraid, unashamed, and unsurpassed.

In this springtime of hope, some lights seem eternal; America's is."

This Congress must help to ensure that the torch continues to shine brightly by taking any action deemed necessary to protect America's people, to preserve the promise of this great Nation, and to demonstrate our full support for the victims and their families so that they can try to reclaim and rebuild their lives.

They are America's newest heroes, and we must demonstrate as a Nation and as a people that we understand their great sacrifice. They paid the ultimate price, and we are indebted to them. We will always remember. We will always be proud. We must be prepared, so that we must always be free.

Mr. McNULTY. Mr. Speaker, I yield 2 minutes to my friend, the gentleman from Maryland (Mr. CARDIN), a member of the Committee on Ways and Means.

Mr. CARDIN. Mr. Speaker, first let me thank my friend from New York and my friend from California for bringing this legislation up so quickly. Every Member of this body will support and should support this legislation.

On September 11, there was an attack against our country. It was an act of war. It was unprovoked, and we have lost life; and there have been many victims of that attack on our country. They lost their lives, and the families now are suffering. All of us are suffering as a result of those attacks.

They are heroes, make no mistake about it. We know many individual episodes of people who lost their lives in trying to save life on September 11. But each of those who have lost their life as a result of these terrorist attacks, each are heroes in our Nation.

This legislation is one additional step for us to collectively recognize that the victims are truly those who have made sacrifices for freedom in this Nation. I urge all my colleagues to support this legislation, but, most importantly, to continue to show compassion for those families that are suffering in all of our communities.

Mr. THOMAS. Mr. Speaker, it is my privilege to yield 2 minutes to the gentleman from Indiana (Mr. PENCE).

Mr. PENCE. Mr. Speaker, I thank the chairman for yielding me time; but more than that, I commend the gentleman from California (Chairman THOMAS) for not only his swift action

on behalf of the development of the Victims' Tax Relief Act, but his compassionate action in this matter; and I rise in strong support of the Victims' Tax Relief Act as a proud and humble cosponsor.

The President called our present circumstances the first war of the 21st century; and, as the gentleman from California (Chairman THOMAS) has recognized in this proposal, the victims of these tragic events in New York and in our Nation's Capital are casualties of war. Accordingly, we in this Chamber, Mr. Speaker, are called to action, action far afield of Washington, D.C.; but we are also called to mourn with those who mourn, as though we ourselves were suffering the same ordeal.

Currently the Tax Code provides an estate tax reduction for members of the Armed Forces who are killed while serving in combat. This bill reduces estate tax liability more than half. The proposal before us today would extend the same estate tax treatment to individuals who were killed as a result of Tuesday's terrorist attacks, and well we should.

Similarly, Federal military and civilian employees are exempted from paying income taxes in the year of their death in the service of their country, and this measure would extend the same Federal income tax relief to individuals who died at the hands of terrorists.

□ 1400

It is imperative that we support the necessary action in this Chamber by our President in deploying our military. But it is also, in my humble opinion, important that we do justice, love, kindness, and adopt this important legislation.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume to recognize a colleague from my home State of New York now. I spoke in my opening remarks about the gentleman from New York (Mr. CROWLEY.) He knows firsthand what is going on. He just returned to Washington today, and he knows of the tremendous loss that we have suffered.

The gentleman's cousin, a firefighter hero, John Moran, is missing in action; we do not know his fate yet. But I am sure my colleagues remember the visions that we all saw on television over the last couple of days, when people were running from those buildings, John Moran and the other firefighters were running toward the buildings, into the buildings, up the stairs, putting their lives on the line for their fellow citizens.

Mr. Speaker, it is my honor to yield such time as he may consume to the gentleman from New York (Mr. CROWLEY).

Mr. CROWLEY. Mr. Speaker, I want to thank the gentleman from New York (Mr. McNULTY), my colleague, for his kind words and for yielding me this time.

I want to rise in strong and full support of the Victims' Tax Relief Act of

2001. This is just, I think, the beginning of what we are going to have to do to help to provide for many of the victims of this terrible tragedy. In first blush, looking at it, I would prefer to see that there is no tax at all for these people, their families included, for whatever income they make.

Mr. Speaker, this is certainly something that we should all support. These people are going through incredible, incredible tragedy right now.

I received word that the HAZMAT unit in New York, which is located in my district, is right now missing 19 members of that particular unit. So the fire department alone will have to rebuild, and I do not know if we will ever know exactly what it will take to do that.

But these families are going to have to rebuild. Whatever little we can do today in reducing the estate tax by about half of what it is and exempting the income in the taxable year of their death for military, Federal, military and civilian employees from paying Federal income tax I think is the least that we can do in support and solidarity with the victims of this atrocity.

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would tell the gentleman that this legislation is meant to be inclusive and not exclusive, and the initial response is to take those provisions already in the Tax Code applying to combat situations and terrorist attacks overseas, and bringing them home. That was the very least in the short time that we had that I thought would be at least a minimum appropriate response. As the gentleman indicated, we will have additional responses as we move forward.

It is clear that whatever folks think about New York in terms of its role, importance, significance, et cetera, there is no question that the City of New York and the surrounding area took it on the chin for the rest of the United States, and I think we will find that there will be additional ongoing responses to make sure that not just the victims, but those who by their own decisions in carrying out heroic acts and became accidental victims, are going to be taken care of. All of us want the gentleman to know that we share the concern, not just as Americans, but as people who have been brought to the scene in no physical way, but certainly in mental ways, based upon the horrific scenes that have been broadcast to us.

Mr. CROWLEY. Mr. Speaker, will the gentleman yield?

Mr. THOMAS. I yield to the gentleman from New York.

Mr. CROWLEY. Mr. Speaker, I just want to say that I in no way, shape, form, or means wanted to come across as though I do not appreciate what the gentleman is doing, because I certainly do. If my colleagues will please forgive me, most of me is back in New York right now and only about half of me is

here, so I appreciate the words of the chairman and I look forward to working with the gentleman.

Mr. THOMAS. Mr. Speaker, I thank the gentleman. Today is today and tomorrow is tomorrow, and we will move forward.

Mr. Speaker, it is my privilege to yield 2 minutes to the gentleman from Wisconsin (Mr. RYAN), a member of the committee.

Mr. RYAN of Wisconsin. Mr. Speaker, I thank the gentleman for yielding me this time.

This is a quick response and an appropriate response. What we want to make sure happens is that for those victims of this terrorist act, they are afforded the same kinds of benefits in the Tax Code that victims of terrorism abroad, in the military or civilian, are entitled to.

We want to make sure that if any of the benefits that are being given through an airline, through FEMA, that at the end of the year, their family members are not hit with some kind of unexpected tax bill.

We want to make sure that the victims have an estate that is not taxed to the government, but that can go to their remaining loved ones, because we know that the people who experienced this tragedy did not have any estate planning, did not have an ability to set their affairs in order. This came as a surprise.

We want to make sure that with respect to the Federal Tax Code, that they are given any entitlement and ability to be treated just like a fallen soldier in battle abroad or a civilian abroad.

I thank the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, for bringing this together on such short notice. I think it is very appropriate. I think we all know that this is only the beginning of many pieces of legislation that we are going to have to pass in this body, whether it be to equip FEMA with resources for rescue missions or the military with the resources they need.

I think also it is going to have to be a work in progress of this committee to do what we can to assure that our economy continues to grow and that the American spirit, not only in patriotism but also in the awesome economy that we have continues on, so that we can continue to fuel what we need in this country from a patriotic standpoint, from an economic standpoint, from a moral standpoint. This is the beginning of those kinds of works that we are about to pass in this Congress. I thank the chairman and the ranking member for what they have been doing.

Mr. McNULTY. Mr. Speaker, I reserve the balance of my time.

Mr. THOMAS. Mr. Speaker, it is my privilege to yield 2 minutes to the gentleman from New York (Mr. HOUGHTON), a member of the Committee on Ways and Means.

Mr. HOUGHTON. Mr. Speaker, I thank the gentleman from California

(Mr. THOMAS) for his chairmanship here and the gentleman from New York (Mr. McNULTY). I really appreciate the leadership of the gentleman from California. Many times we do not realize how important leadership is until there is a crisis and certainly the gentleman from California has come up and hit the mark so well.

I am going to defer to my colleagues who have explained the specific tax provision of this bill. We all have our own individual stories, particularly those of us who live in New York. I think God reached down and grabbed my son by the hand. He was not in his 60th floor office in number 1 tower in the World Trade Center when the bomb went off. But virtually all of his associates up there were killed, and so we really identify and understand and sympathize with the people in those families that had this terrible disaster.

So the important point here is that the victims of terrorism are the victims of an undeclared war, and that is, pure and simple, what it is. This bill simply recognizes that reality. The IRS and Treasury are waiving interest and penalty provisions for the families affected by Tuesday's outrage, and there is so much more that needs to be done, but this is an important step.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

I have no further requests for time at this point, Mr. Speaker, and I do want to point out that most of my colleagues from New York are engaged right now in a meeting about the emergency supplemental appropriations bill and that is why they are not on the floor. I would ask the chairman of the Committee on Ways and Means if he has any further requests for time.

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

The gentleman from New York (Mr. McNULTY) is correct. There are a number of activities going on. There is a supplemental that is being put together. A number of the Members from New York are involved in that. There are briefings going on at the Pentagon. There are a number of people who would have wished to have taken time on this measure. In a very short time, we have produced more than a hundred and a half cosponsors on this measure, and the Members who are not here speaking on the bill in no way indicates their feelings about the bill, and I believe it is entirely appropriate that those Members who were able to make it have had an ability to speak.

GENERAL LEAVE

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on H.R. 2884, the bill presently under consideration.

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

There was no objection.

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that a document

prepared by the Joint Committee on Taxation staff in regard to this bill just passed be placed at the appropriate place in the RECORD.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

TECHNICAL EXPLANATION OF THE VICTIMS OF TERRORISM RELIEF ACT OF 2001

(Prepared by the Staff of the Joint Committee on Taxation)

INTRODUCTION

This document, prepared by the staff of the Joint Committee on Taxation, contains a technical explanation of the Victims of Terrorism Relief Act of 2001, scheduled for consideration by the U.S. House of Representatives on September 13, 2001.

I. PRESENT LAW

Exemption from tax upon death in a combat zone or as a result of terrorist action

An individual in active service as a member of the Armed Forces who dies while serving in a combat zone (or as a result of wounds, disease, or injury received while serving in a combat zone) is not subject to income tax for the year of death (as well as for any prior taxable year ending on or after the first day the individual served in the combat zone) (sec. 692). Special computational rules apply in the case of joint returns. In addition, military and civilian employees of the United States are entitled to this exemption from income taxes if they die as a result of wounds or injury which was incurred outside the United States in terrorist or military action. This exemption is available for the year of death and for prior taxable years beginning with the taxable year prior to the taxable year in which the wounds or injury were incurred. Accordingly, if someone is injured and dies in the same taxable year, this exemption from income tax is available for the taxable year of death as well as the prior taxable year.

The Code also provides a reduction in Federal estate taxes for taxable estates of United States citizens or residents who are killed in action which serving in a combat zone (as defined in section 112(c)) as active members of the Armed Forces (see. 2201). This provision also applies to service members who die as a result of wounds, disease, or injury suffered while serving in the line of duty in a combat zone by reason of a hazard to which the service member was subjected as an incident of such service.

In general, the effect of section 2201 is to replace the Federal estate tax that would otherwise be imposed with a Federal estate tax equal to 125% of the maximum state death tax credit determined under section 2011(b). Credits against the tax, including the unified credit of section 2010 and the state death tax credit of section 2011, then apply to reduce (or eliminate) the amount of the estate tax payable.

Specifically, the reduction in Federal estate taxes under section 2201 is equal in amount to the "additional estate tax," as defined in section 2011(d), with respect to the estates of decedents dying before January 1, 2005. Section 2011(d) provides in relevant part that the additional estate tax shall be the difference between the Federal estate tax imposed by section 2001 and 125% of the maximum state death tax credit determined under section 2011(b). With respect to the estates of decedents dying after December 31, 2004, section 2201 provides that the additional estate tax shall be the difference between the Federal tax imposed by section 2001 and 125% of the maximum state death tax credit determined under section 2011(b), as in effect prior

to its repeal by the Economic Growth and Tax Relief Reconciliation Act of 2001.

General time limits for filing tax returns

Present law provides that individuals generally must file their Federal income tax returns by April 15 of the year following the close of a taxable year (sec. 6072). Present law also provides that the Secretary may grant reasonable extensions of time for filing such returns (sec. 6081). Treasury regulations provide an additional automatic two-month extension (until June 15 for calendar-year individuals) for United States citizens and residents in military or naval service on duty on April 15 of the following year (the otherwise applicable due date of the return) outside the United States (Treas. Reg. sec. 1.6081-5(a)(6)). No action is necessary to apply for this extension, but taxpayers must indicate on their returns (when filed) that they are claiming this extension. Unlike most extensions of time to file, this extension applies to both filing returns and paying the tax due.

Treasury regulations also provide, upon application on the proper form, an automatic four-month extension (until August 15 for calendar-year individuals) for any individual timely filing that form and paying the amount of tax estimated to be due (Treas. Reg. sec. 1.6081-4).

In general, individuals must make quarterly estimated tax payments by April 15, June 15, September 15, and January 15 of the following taxable year. Wage withholding is considered to be a payment of estimated taxes.

Suspension of time periods

In general, present law suspends the period of time for performing various acts under the Internal Revenue Code, such as filing tax returns, paying taxes, or filing a claim for credit or refund of tax, for any taxpayer determined by the Secretary to be affected by a Presidentially declared disaster (sec. 7508A).

The suspension of time applies to the following acts:

- (1) Filing any return of income, estate, or gift tax (except employment and withholding taxes);
- (2) Payment of any income, estate, or gift tax (except employment and withholding taxes);
- (3) Filing a petition with the Tax Court for redetermination of a deficiency, or for review of a decision rendered by the Tax Court;
- (4) Allowance of a credit or refund of any tax;
- (5) Filing a claim for credit or refund of any tax;
- (6) Bringing suit upon any such claim for credit or refund;
- (7) Assessment of any tax;
- (8) Giving or making any notice or demand for the payment of any tax, or with respect to any liability to the United States in respect of any tax;
- (9) Collection of the amount of any liability in respect of any tax;
- (10) Bringing suit by the United States in respect of any liability in respect of any tax; and

- (11) Any other act required or permitted under the internal revenue laws specified in regulations prescribed under section 7508 by the Secretary of the Treasury.

Individuals may, if they choose, perform any of these acts during the period of suspension.

II. DESCRIPTION OF THE BILL

The bill treats individuals who die as a result of wounds or injury which were incurred as a result of the terrorist attacks that occurred on September 11, 2001, in the same manner as if: (1) they were a military or civilian employee of the United States dying

as a result of terrorist or military activity outside the United States for purposes of section 692(c) of the Internal Revenue Code, and (2) they were a member of the Armed Forces of the United States in active service killed in action while serving in a combat zone or as a result of wounds, disease, or injury suffered while serving in a combat zone for purposes of section 2201 of the Code. Consequently, these individuals (whether killed on the four airplanes or on the ground, whether as victims or in rescue or recovery operations) are eligible for the exemption from income tax and the reduction in estate tax provided by these two provisions. Perpetrators of these terrorist attacks are not eligible for these special rules. The determination as to whether an individual is a perpetrator is to be made by the Secretary of the Treasury (or the Secretary's delegate), in consultation with appropriate authorities. Individuals who are wounded or injured as a result of the terrorist attack that occurred on September 11, 2001, and who die as a result of their wounds or injury in a later taxable year are eligible for the exemption from income taxes for all the taxable years beginning with the year prior to the year of the wounds or injury and ending with the year of death. The provision amending section 692 is effective for taxable years ending on or after September 11, 2001. The provision amending section 2201 applies to estates of decedents dying on or after September 11, 2001.

In the past, the IRS has exempted from income certain disaster payments made by government agencies that provide for promotion of general welfare, such as certain disaster payments made by the Federal Emergency Management Agency (FEMA). The Congress expects that the IRS will consistently apply this policy in this situation and in the future.

Some have inquired as to the tax treatment of initial payments made by the airlines to the families of victims on the four hijacked airplanes. These payments are advances to the families of the victims to help meet their immediate needs. Section 104 of the Internal Revenue Code excludes from income damages received on account of personal physical injury. Accordingly, no additional statutory provision is necessary to exclude such payments.

Mr. MCNULTY. Mr. Speaker, I yield myself such time as I may consume.

Again, I thank the chairman, and as the chairman pointed out, this is one small gesture of support for the survivors of the victims of this terrible, terrible tragedy, and our hearts continue to go out to all the victims, their families, all of those affected, and I especially draw attention again to the public safety personnel, the firefighters, the police officers, the doctors, the nurses, the ambulance attendants and drivers and everyone who is helping out in this situation.

We should always remember when we get up in the morning to be grateful for them because they are willing to put their lives on the line 365 days a year for us and for our families. In New York and in Washington this week we saw the tremendous price that many of them paid.

We hope and pray that the gentleman from New York's (Mr. CROWLEY) cousin, Jack Moran, can be found alive.

I also would reiterate what the President has said over the past couple of days, that we are united in this country in our resolve to track down the

cowards who committed these acts. I remind people again that terrorists by definition are cowards. They cannot get what they want by the power of persuasion, and therefore, they resort to attacking and killing innocent men, women and children.

I am particularly grateful for the part of the President's statement the other night where he indicated that we will make no distinction between the terrorists and those who harbor them.

So on behalf of the gentleman from New York (Mr. RANGEL), who could not be here because he is still up in New York helping his constituents, and on behalf of all of the victims in New York and in Washington and Virginia and Pennsylvania, I say on his behalf, this is a united country and the forces of evil shall not prevail.

Mr. Speaker, I yield back the balance of my time.

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

I thank the gentleman from New York (Mr. MCNULTY) for his statement, and I do thank our colleagues on the other side of the aisle, beginning with the gentleman from New York (Mr. RANGEL) who was in the epicenter, the ranking member, and all of the other Members who are currently carrying out their directed activities in assistance, and what we are seeing is a societal response to a societal attack. It is all for one and one for all, and it is a curious aspect of America's nature that it does sometimes take these kinds of very tragic events to get us to set aside some of the secondary issues that preoccupy us.

This is not just America's fight. This is the civilized world's fight. As we have done in a number of other engagements involved with anti-democratic forces around the world in previous generations, we are once again engaged in a struggle to protect freedom. It is not against any particular individuals. It is not against any particular groups. It is not against any particular religion. It is not against any particular countries.

It is against all of those who would harbor individuals, who believe that barbaric acts against individuals somehow further their interests and causes. To do nothing is to reinforce that belief.

One of the reasons that I thought it would be appropriate to structure this immediate response in taking what we already provide to combatants overseas and to victims of terror overseas, in bringing it home, is to underscore the message that a number of us have repeated, and that is, we are at war.

□ 1415

It is as though we have declared war, and that our society needs to respond on a wartime footing. The benefits that folks get in combat zones are now available through this legislation here at home. Make no mistake about it, we are at war. When we are at war, it requires societal mobilization.

It means that, yes, in terms of a moral resolve, which this Nation has clearly indicated; yes, in terms of a military resolve, which we will be moving additional legislation to clearly indicate that we are ready for; but probably first and foremost, a mental wartime condition is that this society will do what is necessary to win this fight we did not choose.

It means, first and foremost, that the society needs to be strong, but it needs to be strong in a number of ways. One of the ways we need to be strong is economic. We will continue to examine measures or options available to us to make us strong.

The infrastructure of the financial structure of this country was struck a significant blow, given the role and the importance of lower Manhattan to the financial institutions of this country. They were struck a significant blow, but clearly, not a mortal blow. We will overcome this, as we have overcome other adversities.

However, I believe it is appropriate and incumbent upon the people's government to examine ways in which we can assist our overcoming these difficulties, not just in terms of a moral position, not just in terms of a victims' tax provision, but also a societal response to make sure that the economy is strong.

We will pursue the combatants. We will be strong. We will show through our resolve that this kind of effort, as in the past, will be unsuccessful.

So for a very, very small portion of the outpouring of support this bill is offered today, both in terms of its timely context and also in terms of its content, it is the beginning to let people know that if we are at war we will respond, not just in terms of a combatant response for the military engagement of any group, or indeed, any country that has been a part of the enablement that allowed that terrorist act to occur; but that this society is ready to face whatever obstructions necessary, and we will overcome them, so that people who dedicate themselves to the kind of democratic and libertarian philosophy of allowing people to choose the way in which they wish to live in peace and freedom will be reinforced. This is a very small token in the ongoing gesture of this society.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I rise in support of H.R. 2884. This legislation will absolve the taxes of those public service officers who lost their lives in the line of duty on September 11, 2001.

If an armed services officer loses his life in the line of duty, that individual is not required to pay estate taxes or income taxes for the year in which they expired. This is central to the way we proceed in times of war, for this procedure recognizes the reality that soldiers are also citizens with families, debts, and obligations.

The events of September 11, 2001 have complicated this policy. The recent acts that occurred on American soil certainly constitute an act of war against this nation. Over 200 uniformed public service personnel lost their

lives in the line of duty on this day. Because this act of war did not involve armed services personnel, the brave men and women who responded without thought of their own safety will not receive this exemption from the Federal government.

H.R. 2884 will forgive the tax burdens of the brave men and women we now know to be both civil servants and soldiers. This country moved into a new era as a result of the horrors of September 11, 2001. So too must the rule of law conform to the pragmatic realities of facing a headless enemy on our home soil. We honor these patriots by enacting this legislation to ease the financial burdens on the loved ones and families they leave behind. This legislation recognizes that for now and evermore, the service personnel who died in the line of duty here, on American soil, have paid their debts to this nation.

Though the rules of war have changed forever, the commitment this country demonstrates to those who serve and protect its citizens must be unbroken. H.R. 2884 guarantees this will not happen, and I am proud to give this legislation my full support.

Mr. LARSON of Connecticut. Mr. Speaker, I rise today as an original co-sponsor of H.R. 2884, the Victims' Tax Relief Act, and to ask my colleagues to show their support of this legislation which will provide comfort and economic relief to the families of the victims of the Acts of War perpetrated in New York, at the Pentagon, and in Pennsylvania on Tuesday, September 11, 2001.

It has been two days since terrorists robbed America of its sense of security and freedom. We, as Americans, know that our lives will never be the same. We will never walk down our streets with the same feeling of freedom and safety that we have enjoyed for so long. However for many of us, we will get through this with comfort of knowing that our families are intact. We will mourn and we will empathize, but we will not have to suffer the tragedy of losing a loved one. But the families of the thousands of victims of these heinous acts are suffering and they will continue to suffer for years to come. They will have to have to answer the questions of their children; they will have to put the broken pieces of their lives back together. What is worse is that these families will have to worry how to put food on the table, how to pay their mortgages or how to pay for their children to go college.

According to my local newspaper, the Hartford Courant, seven individuals from Connecticut have been identified as victims of this act of terrorism. Seven families have been ripped apart. In the days and weeks to come that number will only increase. The grief and sorrow that these families will suffer through is enough. The innocent victims of the terrorist attacks on Tuesday have paid the ultimate price already; their families should not have to pay anymore. The Victims Tax Relief Act will allow families to direct their energies to rebuilding, and alleviate some of their financial burdens.

The Victims' Tax Relief Act will exempt individuals killed in the heinous

attacks of September 11, 2001, or who die as a result of injuries suffered in those attacks, from paying federal income tax in the year of their death. Also, it would reduce the estate tax liability for these victims. Presently, these exemptions and reductions are reserved for members of the Armed Services who are killed in a combat zone. In addition, this bill would exempt the payments made to families of the 266 passengers by United Airlines and American Airlines from Federal income taxes. And it would ensure that Federal Emergency Relief payments are exempt from Federal income tax. Although these victims were not serving in the Armed Services, they were in the combat zone and because of this, there is no reason why we should treat them any differently than those who have formally enlisted into our military. The actions of this week were acts of war, and the victims of these acts of war should be treated as casualties of war.

Mr. Speaker, no American will ever forget September 11, 2001. We will never forget the horrible images that we have seen. We will never forget the heroism and dedication displayed by the many firefighters, police officers, and all other emergency workers fighting to save the lives of our fellow Americans. We would be performing a disservice to the families of these heroes and the innocent victims of these cowardly attacks by adding economic hardship to their incredible loss. This bill is the very least we can do for the mothers, daughters, sons, husbands and wives of these victims who have suffered and who will continue to suffer in the days to come. Therefore, I urge my colleagues to join me in voting in favor of H.R. 2884.

Mr. GILMAN. Mr. Speaker, I rise in strong support of this legislation to provide a tax relief package for the victims of Tuesday's terrorist attacks in New York and Washington DC. I urge my colleagues to join in supporting this appropriate and necessary measure.

Mr. Speaker, on Tuesday our Nation suffered an unprecedented terrorist attack in both the scope of its depravity, and in the magnitude of the resulting destruction of both life and property. At this time, the full extent of the number of casualties from the attack on the World Trade Center in New York remains unknown. Not only did thousands of people perish in the fires and subsequent collapse of the twin towers at the Trade Center, but hundreds of brave New York firefighters and police officers lost their lives in attempting to rescue those trapped in the towers.

There was a similar simultaneous disaster at the Pentagon where the fire resulting from the attacking airplane burned for more than 24 hours. The process of retrieving the dead has only just started at the Pentagon site.

Mr. Speaker, we in the Congress will never be able to fully recompense the

loss suffered by the thousands of families of those who perished. Moreover, we can never hope to repay the heroic sacrifices made by those brave rescue workers who selflessly laid down their lives in an attempt to rescue the victims.

We do, however, have the ability to offer a small measure of our appreciation to ensure that these families are not burdened by any unexpected liability when tax-filing season comes around next spring. If we do nothing, the cruel irony is that many families will face an unexpected and unpleasant burden next April.

This legislation extends the estate tax reduction provisions established for members of the Armed Forces who are killed or die from injuries received while serving in a combat zone to those individuals who were killed in Tuesday's terrorist attack or who die from injuries suffered in that attack.

It also extends to the victims of Tuesday's attack the benefits already in place for federal military and civilian employees that exempts them from paying income taxes in the year of their death if they die from a terrorist attack.

Finally, this bill exempts any FEMA assistance payments, and passenger payments from United and possibly American Airlines from federal income taxes.

Mr. Speaker, in light of the cost to human life from Tuesday's terrorist attack, and in the noble and selfless sacrifice made by hundreds of New York's finest police and firefighters, this bill represents a necessary and appropriate course of action by this Congress. Accordingly, I strongly urge its adoption.

Mr. FORBES. Mr. Speaker, I rise in strong support of this important and compassionate legislation, the Victims' Tax Relief Package.

In this time of great anger and sadness, there is an overwhelming feeling of helplessness as we watch the constant news reports from the sites of the wreckage. We yearn for something we can do to comfort and aid the families of those who have lost loved ones to this horrible violence. We yearn for something we can do to provide solace and support for those thousands of people who still await word on the fate of their family and friends still lost in the rubble in New York City or Western Pennsylvania or Arlington, Virginia.

Eventually, our nation will find and punish those who committed these heinous acts. But, until then, passage of this relief package is the least that we can do for these survivors.

The bill will exempt from taxation the payments that these families receive from airlines to compensate them for their grievous loss. It will exempt from taxation any assistance payments that victims of these tragic events receive from the Federal Emergency Management Agency (FEMA). It will also give the families of our military and civilian employees who lost their lives as a result of Tuesday's attack a reprieve from their federal income tax and estate tax this year.

Again, Mr. Speaker, this is the very least that we can provide these families who have suffered the full brunt of the evil that was perpetrated against our country. And, I hope it is

but one of the first steps we take as a Congress. I am proud to stand with my colleagues and with my President in this effort, and I urge us to make passage of this bill a unanimous declaration of our support.

Mr. THOMAS. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. MILLER of Florida). Pursuant to the order of the House of today, the bill is considered as read for amendment and the previous question is ordered.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. THOMAS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question are postponed.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until approximately 2:30 p.m.

Accordingly (at 2 o'clock and 20 minutes p.m.), the House stood in recess until approximately 2:30 p.m.

□ 1431

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. MILLER of Florida) at 2 o'clock and 31 minutes p.m.

VICTIMS OF TERRORISM RELIEF ACT OF 2001

The SPEAKER pro tempore. The pending business is the question of the passage of the bill, H.R. 2884, on which further proceedings were postponed earlier today.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the passage of the bill on which the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 418, nays 0, not voting 12, as follows:

[Roll No. 340]

YEAS—418

Abercrombie	Ballenger	Biggert	Fossella	Levin	Rothman	Stearns	Udall (NM)
Ackerman	Barcia	Bilirakis	Frank	Lewis (CA)	Roukema	Stenholm	Upton
Aderholt	Barr	Bishop	Frelinghuysen	Lewis (GA)	Scott	Strickland	Velazquez
Akin	Barrett	Blagojevich	Frost	Lewis (KY)	Sensenbrenner	Stump	Vislosky
Allen	Bartlett	Blumenauer	Gallegly	Linder	Serrano	Sununu	Vitter
Andrews	Barton	Blunt	Ganske	LoBiondo	Shadegg	Shaw	Walder
Armey	Bass	Boehlert	Gekas	Lofgren	McCrery	Tancredo	Walsh
Baca	Becerra	Boehner	Gephardt	Lowey	McDermott	Shays	Wamp
Bachus	Bentsen	Bonilla	Gibbons	Lucas (KY)	McGovern	Sherman	Waters
Baird	Bereuter	Bonior	Gilcrest	Lucas (OK)	McHugh	Sherwood	Tauscher
Baker	Berkley	Bono	Gillmor	Luther	McCarthy (NY)	Shimkus	Tauzin
Baldacci	Berman	Borski	Gilman	Meek (FL)	McIntyre	Shows	Taylor (MS)
Baldwin	Berry	Boswell	Gonzalez	Menendez	McKeon	Shuster	Taylor (NC)

Boucher	Goode	Markey	Schiff	Stearns	Udall (NM)
Boyd	Goodlatte	Mascara	Schrock	Stenholm	Upton
Brady (PA)	Gordon	Matheson	Scott	Strickland	Velazquez
Brady (TX)	Goss	Matsui	Sensenbrenner	Stump	Vislosky
Brown (FL)	Graham	McCarthy (MO)	Serrano	Sununu	Vitter
Brown (OH)	Granger	McCarthy (NY)	Shadegg	Shaw	Walder
Brown (SC)	Graves	McCollum	McCrery	Tancredo	Walsh
Bryant	Green (TX)	McDermott	McDermott	Tanner	Wamp
Burr	Green (WI)	McGovern	McGovern	Tauscher	Watkins (OK)
Burton	Greenwood	McHugh	McHugh	Tauzin	Watson (CA)
Buyer	Grucci	McInnis	McInnis	Taylor (MS)	Watt (NC)
Callahan	Gutierrez	Shimkus	Shimkus	Taylor (NC)	Watts (OK)
Calvert	Gutknecht	Skeletor	Skeletor	Thornberry	Weller
Camp	Hall (OH)	Shows	Shows	Thune	Wexler
Cannon	Hall (TX)	Shuster	Shuster	Thurman	Whitfield
Cantor	Hansen	Simmons	Simmons	Tiberti	Wicker
Capito	Harman	Simpson	Simpson	Wilson	Weldon (FL)
Capps	Hart	Skeen	Skeen	Weldon (PA)	Weller
Capuano	Hastings (FL)	Slaughter	Slaughter	Young (AK)	Young (FL)
Cardin	Hastings (WA)	Smith (MI)	Smith (MI)	Young (FL)	Young (FL)
Carson (IN)	Hayes	Millender	Millender	Young (FL)	Young (FL)
Carson (OK)	Hayworth	McDonald	McDonald	Young (FL)	Young (FL)
Castle	Hefley	Miller (FL)	Miller (FL)	Young (FL)	Young (FL)
Chabot	Herger	Miller, Gary	Miller, Gary	Young (FL)	Young (FL)
Chambliss	Hill	Miller, George	Miller, George	Young (FL)	Young (FL)
Clay	Hilleary	Mink	Mink	Young (FL)	Young (FL)
Clayton	Hilliard	Mollohan	Mollohan	Young (FL)	Young (FL)
Clement	Hinchey	Moore	Moore	Young (FL)	Young (FL)
Clyburn	Hinojosa	Moran (KS)	Moran (KS)	Young (FL)	Young (FL)
Coble	Hobson	Moran (VA)	Moran (VA)	Young (FL)	Young (FL)
Collins	Hoefel	Morella	Morella	Young (FL)	Young (FL)
Combest	Hoekstra	Murtha	Murtha	Young (FL)	Young (FL)
Condit	Holden	Myrick	Myrick	Young (FL)	Young (FL)
Cooksey	Holt	Nadler	Nadler	Young (FL)	Young (FL)
Costello	Honda	Napolitano	Napolitano	Young (FL)	Young (FL)
Cox	Hooley	Neal	Neal	Young (FL)	Young (FL)
Coyne	Horn	Nethercutt	Nethercutt	Young (FL)	Young (FL)
Cramer	Hostettler	Ney	Ney	Young (FL)	Young (FL)
Crane	Houghton	Northup	Northup	Young (FL)	Young (FL)
Crenshaw	Hoyer	Norwood	Norwood	Young (FL)	Young (FL)
Crowley	Hulshof	Nussle	Nussle	Young (FL)	Young (FL)
Cubin	Hunter	Oberstar	Oberstar	Young (FL)	Young (FL)
Culberson	Hyde	Obey	Obey	Young (FL)	Young (FL)
Cummings	Inslee	Olver	Olver	Young (FL)	Young (FL)
Cunningham	Isakson	Ortiz	Ortiz	Young (FL)	Young (FL)
Davis (CA)	Israel	Osborne	Osborne	Young (FL)	Young (FL)
Davis (FL)	Issa	Ose	Ose	Young (FL)	Young (FL)
Davis, Jo Ann	Istook	Otter	Otter	Young (FL)	Young (FL)
Davis, Tom	Jackson (IL)	Owens	Owens	Young (FL)	Young (FL)
Deal	Jackson-Lee	Oxley	Oxley	Young (FL)	Young (FL)
DeFazio	(TX)	Pallone	Pallone	Young (FL)	Young (FL)
DeGette	Jefferson	Pascrill	Pascrill	Young (FL)	Young (FL)
Delahunt	Jenkins	Pastor	Pastor	Young (FL)	Young (FL)
DeLauro	John	Paul	Paul	Young (FL)	Young (FL)
DeLay	Johnson (CT)	Payne	Payne	Young (FL)	Young (FL)
DeMint	Johnson (IL)	Pence	Pence	Young (FL)	Young (FL)
Deutsch	Johnson, E. B.	Peterson (MN)	Peterson (MN)	Young (FL)	Young (FL)
Diaz-Balart	Johnson, Sam	Peterson (PA)	Peterson (PA)	Young (FL)	Young (FL)
Dicks	Jones (NC)	Petri	Petri	Young (FL)	Young (FL)
Dingell	Jones (OH)	Phelps	Phelps	Young (FL)	Young (FL)
Doggett	Kanjorski	Pickering	Pickering	Young (FL)	Young (FL)
Dooley	Kaptur	Pitts	Pitts	Young (FL)	Young (FL)
Doolittle	Keller	Platts	Platts	Young (FL)	Young (FL)
Doyle	Kennedy (MN)	Pombo	Pombo	Young (FL)	Young (FL)
Dreier	Kennedy (RI)	Pomeroy	Pomeroy	Young (FL)	Young (FL)
Duncan	Kerns	Portman	Portman	Young (FL)	Young (FL)
Dunn	Kildee	Price (NC)	Price (NC)	Young (FL)	Young (FL)
Edwards	Kind (WI)	Pryce (OH)	Pryce (OH)	Young (FL)	Young (FL)
Ehlers	King (NY)	Putnam	Putnam	Young (FL)	Young (FL)
Ehrlich	Kingston	Quinn	Quinn	Young (FL)	Young (FL)
Emerson	Kirk	Radanovich	Radanovich	Young (FL)	Young (FL)
Engel	Kleckza	Rahall	Rahall	Young (FL)	Young (FL)
English	Knollenberg	Ramstad	Ramstad	Young (FL)	Young (FL)
Eshoo	Kolbe	Regula	Regula	Young (FL)	Young (FL)
Etheridge	Kucinich	Rehberg	Rehberg	Young (FL)	Young (FL)
Evans	LaFalce	Reyes	Reyes	Young (FL)	Young (FL)
Everett	LaHood	Reynolds	Reynolds	Young (FL)	Young (FL)
Farr	Lampson	Riley	Riley	Young (FL)	Young (FL)
Fattah	Langevin	Rivers	Rivers	Young (FL)	Young (FL)
Ferguson	Lantos	Rodriguez	Rodriguez	Young (FL)	Young (FL)
Filner	Larsen (WA)	Roemer	Roemer	Young (FL)	Young (FL)
Flake	Larson (CT)	Rogers (KY)	Rogers (KY)	Young (FL)	Young (FL)
Fletcher	Latham	Rogers (MI)	Rogers (MI)	Young (FL)	Young (FL)
Foley	LaTourette	Rohrabacher	Rohrabacher	Young (FL)	Young (FL)
Forbes	Leach	Ros-Lehtinen	Ros-Lehtinen	Young (FL)	Young (FL)
Ford	Lee	Ross	Ross	Young (FL)	Young (FL)
Frank	Levin	Rothman	Rothman	Young (FL)	Young (FL)
Frank	Lewis (CA)	Roukema	Roukema	Young (FL)	Young (FL)
Frelinghuysen	Lewis (GA)	Scott	Scott	Young (FL)	Young (FL)
Frost	Lewis (KY)	Sensenbrenner	Sensenbrenner	Young (FL)	Young (FL)
Gallo	Linder	Stump	Stump	Young (FL)	Young (FL)
Ganske	LoBiondo	Serrano	Serrano	Young (FL)	Young (FL)
Gekas	Lofgren	Shabazz	Shabazz	Young (FL)	Young (FL)
Gibbons	Lowey	Shapiro	Shapiro	Young (FL)	Young (FL)
Gilcrest	Lucas (KY)	Shay	Shay	Young (FL)	Young (FL)
Gillmor	Lucas (OK)	Shay	Shay	Young (FL)	Young (FL)
Gilman	Luther	Sawyer	Sawyer	Young (FL)	Young (FL)
Gonzalez	Manzullo	Schaffer	Schaffer	Young (FL)	Young (FL)

Burr	Green (WI)	Shays	Shays	Whitfield
Burton	Greenwood	Sherman	Sherman	Wicker
Buyer	Grucci	Sherwood	Sherwood	Wilson
Callahan	Gutierrez	Shimkus	Shimkus	Wolsey
Calvert	Gutknecht	Taylor (MS)	Taylor (MS)	Young (AK)
Camp	Hall (OH)	Taylor (NC)	Taylor (NC)	Young (FL)
Cannon	Hall (TX)	Thornberry	Thornberry	Young (FL)
Carson (IN)	Hayes	Thune	Thune	Young (FL)
Carson (OK)	Hayworth	Udall (CO)	Udall (CO)	Young (FL)

NOT VOTING—12

Conyers	Largent	Pelosi
Davis (IL)	Lipinski	Rangel
Kelly	Maloney (NY)	Royce
Kilpatrick	Meeks (NY)	Saxton

□ 1455

Mr. EHLERS changed his vote from "nay" to "yea."

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

MESSAGE FROM THE SENATE

A message from the Senate by Mr. Monahan, one of its clerks, announced that the Senate has passed without amendment a concurrent resolution of the House of the following title:

H. Con. Res. 223. Concurrent resolution permitting the use of the Rotunda of the Capitol for a prayer vigil in memory of those who lost their lives in the events of September 11, 2002.

COMMUNICATION FROM THE STAFF ASSISTANT TO COMMITTEE ON VETERANS' AFFAIRS

Hon. J. DENNIS HASTERT,
Speaker, House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: This is to notify you formally, pursuant to Rule VIII of the Rules of the House of Representatives, that I have been served with a subpoena for testimony issued by the Superior Court of the District of Columbia.

After consultation with the Office of General Counsel, I have determined that compliance with the subpoena is consistent with the privileges and rights of the House.

Sincerely,
GREGORY R. CARMICHAEL,
Staff Assistant.