

lengthy hospitalization or some other form of specialized care.

Mr. Speaker, this Congress has a moral responsibility to provide tax relief for low-income parents struggling to care for a sick child, in order to help them better meet their child's medical expenses. Some may say that we cannot enact the Child Health Care Affordability Act because it would cause the government to lose revenue, but who is more deserving of this money, Congress or the working parents of a sick child?

The Child Health Care Affordability Act takes a major step toward helping working Americans meet their health care needs by providing them with generous health care related tax cuts and tax credits. I urge my colleagues to support the pro-family, pro-health care tax cuts contained in the Child Health Care Affordability Act.

**PAYING TRIBUTE TO DANIEL
AARON ROMERO**

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. McINNIS. Mr. Speaker it is with a solemn heart but also great pride that I honor the life and memory of Daniel Aaron Romero. Known to his family as Aaron, this young man responded to his country's call for help and gave his life for its security. On the seventeenth of March, Aaron was killed in Afghanistan while involved in an ordinance disposal operation. Like many young men and women today, Aaron believed that our nation needs her citizens to stand up and fight for our ideals and values, and like Aaron, several will have to pay the ultimate price. Aaron knew the risks, but believed in our cause, and today he reminds all Americans of the courage and selflessness that allows us the freedoms we cherish today. I can think of no better way to honor Aaron then to recognize his achievements and service before this body of Congress and this nation today.

Aaron was born in Longmont, Colorado and grew up in the town of Lafayette. In 1991, he fulfilled a lifelong dream of joining the military. He joined the Army and attended basic, advanced, individual, and eventually, airborne training. He excelled in his role as a soldier, and through hard work and dedication, he joined the prestigious ranks of the Special Forces. He was an esteemed member of B Company of the 5th battalion 19th Special Forces Group of the Colorado Army National Guard, and served as the valuable Communications Chief for his unit.

As member of the U.S. Army, Aaron traveled the world frequently in defense of his country, and after long periods of separation from his family, he was assigned the National Guard Post in Pueblo. He enjoyed spending time with his family and will be remembered as a wonderful person.

Mr. Speaker, Aaron's dedication to excellence is reflected in his decorations which include the Army Service Ribbon, the Non-Commissioned Officers Ribbon, the National Defense Service Medal, the Colorado Emergency Service Ribbon, the parachute badge, and the Special Forces tab. His dedication to this nation, his bravery, and his courage, serve as an

example to us all. In the wake of the tragedies of 9/11, Aaron's passing is just one more reminder of the price that we pay for freedom. Mr. Speaker it is my profound honor to bring such a man to the attention of this body of Congress and a grateful nation. Thank you Aaron, for all that you gave in defense of your state and your nation. As his family mourns his loss, I would like to extend my deepest sympathies.

DR. GEORGE BASS

HON. KEVIN BRADY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. BRADY of Texas. Mr. Speaker, I rise today to honor an outstanding researcher from my district, Dr. George Bass. On Wednesday, June 12, 2002, Dr. Bass, a retired professor emeritus from Texas A&M University, will receive the National Medal of Science for his work in nautical archeology. This discipline is dedicated to understanding human existence through the discovery and study of ships and the cultures that constructed them.

Dr. Bass, known as the "father of nautical archeology," is internationally recognized as a leader in his field. Dr. Bass is credited for conducting the first excavation of an ancient shipwreck entirely on the seabed. This event took place in 1960. Since that time, Dr. Bass has conducted excavations in the United States, Turkey, and the Caribbean.

In 1973, Dr. Bass established the Institute of Nautical Archeology. Today, this institute conducts research on four continents. The information obtained from this research allows us to better understand how ancient societies conducted commerce, educated their children, and organized their lives.

For his contributions to his field, Dr. Bass has received numerous awards and decorations including the Gold Medal for Distinguished Archeological Achievement in 1986. Additionally, he was honored by the Society for Historical Archeology in 1999 and the American Academy of Achievement in 2001.

Although retired from Texas A&M, Dr. Bass is not retired from expanding our understanding of the past. He continues to be actively involved in his research institute and continues to publish in scholarly journals. For his contributions to human knowledge, I am forever grateful.

DIGITAL TELEVISION

HON. SHERROD BROWN

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. BROWN of Ohio. Mr. Speaker, I rise today in support of an exciting new technology. Local television broadcasters across the country are undertaking their biggest advancement in years: the transition to digital television. These stations aim to provide new services to their viewers, our constituents. Digital TV opens the door to new possibilities like High Definition TV, interactive television, and expanded programming options.

Two Cleveland stations already serve my district with digital signals: WEWS, a Scripps

Howard Station and WKYC, a Gannett owned station, are leading the charge into the digital future.

Across the country, local broadcasters have made substantial investments in new transmitting facilities, new production equipment, and in some cases, new broadcast towers. Collectively, the broadcast industry has invested over one billion dollars in this new technology.

While local broadcasters are doing their part to propel the digital television transition forward, all the pieces of this transition have yet to fall into place. The transition will accelerate significantly once cable companies begin to carry local broadcasters' digital signals. 70% of U.S. television households receive their TV through cable. American consumers will begin to reap the full benefits of this revolution once digital television is available on cable.

I hope that Congress can work with these different groups: broadcasters and cable operators, and other interested parties on remaining issues. Until then, however, I am confident the future of television is digital. And that future is bright.

PAYING TRIBUTE TO BRET KELLY

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. McINNIS. Mr. Speaker, it is with a solemn heart that I take this opportunity to pay tribute to the life of Bret Kelly, who recently passed away at the age of 79. Bret was a pillar of the Pueblo, Colorado community and, as his family mourns his loss, I think it is appropriate that we remember his life and celebrate the work he did on behalf of others.

Born in Rocky Ford, Colorado, Bret attended Centennial High School in 1940. After graduating, he enrolled at the University of Colorado, though his studies there were interrupted when he answered the call to serve our nation in the US Army infantry in World War II. Bret's service in the war included fighting in the historic Battle of the Bulge, in which he suffered severe shrapnel wounds to his arm and back. At the conclusion of his time in the armed forces, Bret was awarded both the Silver Star and Bronze Star with Oak Leaf Cluster for the uncommon valor that he displayed in the service of our nation.

Bret was a shining example of a man thoroughly involved in his community. He was named Citizen of the Year in 2001 by the Greater Pueblo Chamber of Commerce and was lauded for having a profound influence on the entire Pueblo community. As a member of the Pueblo Board of Water Works and over a dozen community organizations, Bret's passion and involvement in the lives of his neighbors was an inspiration to all who knew him. His early financial support of the Pueblo Hispanic Education Fund made a difference in the lives of countless students. As the head of Steel City Agencies, Inc., Bret took an active interest in each of his 46 employees, promoting their continuing education and encouraging them to join him in giving back to their community.

Mr. Speaker, it is my privilege to pay tribute to Bret Kelly for his contributions to the Pueblo area. Bret's dedication to his community, employees and family certainly deserves the recognition of this body of Congress. Although

Bret has left us, his good-natured spirit lives on through the lives of those he has touched. I would like to extend my thoughts and deepest sympathies to Bret's family and friends during this difficult time.

FAMILY CHRISTIAN ACADEMY GRADUATION

HON. VAN HILLEARY

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. HILLEARY. Mr. Speaker, last month, a group of home school students from Tennessee won the National Mock Trial Championship. The team represented Family Christian Academy, a network of home schoolers based in Tennessee.

This Saturday, Family Christian Academy will hold a commencement ceremony for over 100 graduates. These graduates are part of a growing movement in Tennessee and across the nation. In our country, over 850,000 children are being educated at home.

Home schooled students come from all walks of life, and more often than not, they are excelling in academics. In May, the Wall Street Journal noted, "In recent years, home-schoolers have been disproportionately represented in spelling and geography bees. But their victory this month in the National High School Mock Trial Championship, held in St. Paul, Minn., is more intriguing still, because this contest—designed to foster appreciation for the U.S. system of law cannot be written off as an exercise in mere memorization. As the competition's Web page states, it is based on 'critical thinking, reading, speaking, and advocacy.'"

I believe one of our highest priorities is to make sure every child has the opportunity to receive: a quality education, one that will allow each to pursue his or her dreams. The genius of America is that we provide a free public education to everyone while also giving people the freedom to pursue other forms of educational excellence, whether it be in private, parochial, charter or home schools.

Home schooling has proven itself to be a very good option for educating our children and youth. I congratulate the graduates of Family Christian Academy, and I pay tribute to their parents and the many others who have provided them with strong educational foundations that give them the tools they need to pursue their dreams.

PAYING TRIBUTE TO JUDI HAYWARD

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to pay tribute to Judi Hayward, an exceptional individual who has selflessly devoted her time and energy to the betterment of the community. I applaud her outstanding character, and her desire to support her community. Judi Hayward demonstrates amazing qualities worthy of such praise.

Judi so much admired the majestic mountains of Colorado, she moved from the Midwest to Battlement Mesa in 1980, where she met her beloved husband the late Lee Hayward. Judi actively contributed to the community of Battlement Mesa, beginning to work at the American Heart Association in 1986. After she married, Judi became her husband's humanitarian colleague, and aided her husband with his duties at the National Park Service. Not surprisingly, she later deservingly became the President of the Grand Valley Parks Association.

Judi has actively assisted the Historical Society with their plans to renovate an old school house, and develop a small museum. Because Judi strongly believes in the idea of neighborhood unity, she diligently worked with the Junior College School board, towards the improvement of local community Colleges. Judi's selfless contributions over the past few decades continue with each responsibility she undertakes. Judi currently sits on the Zoning Commission board in Parachute, Colorado, and she looks to help improve future neighborhood growth.

Mr. Speaker, it is with great pride, I honor such an amazing individual before this body of Congress and this nation. Words will never express the gratitude that I have for Judi, but I will state my sincerest appreciation for her efforts. Judi, thank you for your hard work in our country, and I anticipate great future achievements from you.

BAD TAX POLICY

HON. RON PAUL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 2002

Mr. PAUL. Mr. Speaker, I wish to call my colleagues' attention to the following article entitled "Bad Tax Policy: You Can Run . . ." by Daniel Mitchell, McKenna Senior Fellow at the Heritage Foundation. Mr. Mitchell discusses the practice of companies reincorporating in foreign jurisdictions to reduce their tax liability. As Mr. Mitchell points out, reincorporation benefits shareholders and American workers. This is because reincorporation in a low-tax foreign jurisdiction makes companies more competitive, thus enabling the companies to create new and better jobs for working Americans. Furthermore, reincorporation helps protect American companies from corporate takeovers by foreign investors. America's anti-competitive tax system is a major reason why several US companies have been taken over by foreign business interests.

In the vast majority of cases, when a company moves its corporate headquarters to a foreign jurisdiction, it maintains its physical operations in America. In fact, Mr. Speaker, Stanley Company, whose recently-announced decision to incorporate in Bermuda has caused much handwringing over reincorporation, will not be laying off a single American worker as a consequence of their action!

Though reincorporation benefits American investors and workers, some of my colleagues have objected to reincorporation because this action deprives the government of revenue. Some have even gone so far as to question the patriotism of companies that reincorporate. However, there is nothing unpatriotic about

trying to minimize one's tax burden to enhance economic competitiveness. In fact, it could be argued that since reincorporation helps companies create new jobs and expand the American economy, those who reincorporate are behaving patriotically.

One also could argue that it is those who oppose reincorporation who do not grasp the essence of the American system. After all, two of the main principles underlying the Constitution and the Declaration of Independence are limited government and respect for private property. In contrast, opponents of reincorporation implicitly assume that the government owns all of a nation's assets; therefore taxpayers never should take any actions to deny government what the politicians have determined to be their "fair share." Mr. Speaker, this philosophy has more in common with medieval feudalism than with the constitutional republic created by the drafters of the Constitution.

In conclusion, Mr. Speaker, I once again urge my colleagues to read Mr. Mitchell's article, which forcefully makes the case that taxing offshore income is economically destructive. Such taxation also is inconsistent with the respect for individual liberty and private property rights which forms the foundation of America's constitutional republic, as well as a threat to the sovereign right of nations to determine the tax treatment of income earned inside national borders. I hope my colleagues will reject efforts to subject companies that reincorporate overseas to burdensome new taxes and regulations. Expanding Federal power in order to prevent companies from reincorporating will only kill American jobs and further weaken America's economy.

[From the Washington Times, May 8, 2002]

BAD TAX POLICY: YOU CAN RUN . . .

(By Daniel Mitchell)

The worst Supreme Court decision of all time? One of the leading candidates has to be the infamous 1857 Dred Scott decision, in which the Supreme Court ruled that slaves did not gain freedom by escaping to non-slave states.

Instead, they were considered property and had to be returned to their "owners."

Some U.S. companies soon may be treated in a similar manner, thanks to legislation being touted by Sens. Max Baucus, Montana Democrat, and Charles Grassley, Iowa Republican.

It all starts with the Internal Revenue Code, which forces U.S.-based companies to pay an extra layer of tax on income earned in other countries.

In an effort to protect the interests of workers, shareholders and consumers, some of these companies are escaping bad U.S. tax law by rechartering in Bermuda.

This is a win-win situation for America. We get to keep factories and headquarters in America, and our companies remain on a level playing field with businesses based in Europe and elsewhere.

Not so fast, Sens. Baucus and Grassley are saying. They want to stop "corporate expatriations," even though they keep American jobs in America and help U.S. companies compete with their counterparts in Europe and Asia.

Their legislation would forbid U.S. companies from re-chartering in countries with better tax laws.

The politicians who support this are acting as if these companies belonged to the government. Yet when House Minority Leader Richard Gephardt, Missouri Democrat, for instance, accuses them of being "unpatriotic," he never explains what's so patriotic