

it is five times more common than asthma, and seven times more common than hay fever. Without proper treatment, dental caries (tooth decay) can result in serious infection, pain, and swelling, interfering with the ability to eat or drink, and, in severe cases, sleep or school performance.

Unfortunately, low-income children suffer disproportionately from oral disease. While dental care is covered for children in Medicaid, and most states opt to cover it for children in Children's Health Insurance Programs (SCHIP), merely covering services does not guarantee children will have access to them. Low participation by providers, program barriers, and parent's lack of knowledge about the importance of early dental care and prevention have greatly contributed to the disproportionate number of low-income children who suffer from tooth decay.

Such problems can be overcome. Recent demonstration projects have shown that increased attention to the issue coupled with expanded federal support can go a long way toward ensuring low-income children have access to quality oral health care. My home state of Michigan is an example of where change has begun to take hold.

Michigan tried a new approach to dental coverage when they implemented a dental benefit for their SCHIP program. Not surprisingly, by paying dentists market rates, simplifying billing procedures, and requiring that plans prohibit participating dentists from discriminating against SCHIP patients, access and utilization soared to levels never seen under Medicaid. Between 70–90% of dentists participated in the plan networks and nearly three-quarters of children received a dental visit in a year. In comparison, in the Medicaid program where similar changes were not undertaken, only 27% of dentists participated and barely a quarter of Medicaid children had a dental visit. The State of Michigan has had the common sense to expand this effort to Medicaid through a demonstration project and the results have been similar.

All children, however, regardless of where they get their health insurance, should be able to count on quality dental care. That is why Congressman Upton and I are introducing the "Children's Access to Oral Health Act," a bill that will provide incentives and new flexibility to states to encourage them to improve and expand the provision of dental care to low-income children.

The Children's Access to Oral Health Act establishes improved dental care for low-income children as a priority within the Department of Health and Human Services by establishing a dental health initiative led by a newly created Chief Dental Officer for Medicaid and CHIP. The legislation provides grant funding for states to undertake outreach and improve coordination in the dental care provided through these programs, as well as to improve provider reimbursement rates to secure adequate access to services for these children. The legislation also provides grants to improve the delivery of pediatric dental services through community health centers, public health departments, and the Indian Health Service to address problems in areas facing a shortage of dental professionals.

Finally, the legislation ensures that dental care is a part of the core benefits package of the SCHIP program and gives states the flexibility to provide dental coverage (or supple-

mental additional benefits or cost sharing) for children in families who meet SCHIP income requirements but who have private insurance which is inadequate in these areas. For every child who lacks health insurance coverage, there are 2.6 children who do not have dental coverage. This problem is concentrated among low-income families but currently states' hands are tied and they cannot supplement inadequate private insurance with SCHIP coverage.

I believe the Children's Access to Oral Health Act will go a long way in terms of improving dental services for children and in reducing the dental caries among low-income children. Michigan, like a number of other states, has made significant progress in this area, but much more can be done. The gains made in the Michigan SCHIP program should be expanded to children who have coverage through Medicaid. States that have not focused as much attention on this problem can be encouraged to do so. This bill will provide incentives, resources, and new flexibility for states to tackle this problem. I look forward to working with my colleague Mr. Upton as well as our friends in the dental community, like Dr. Dan Briskie, in moving this legislation forward.

VFW VOICE OF DEMOCRACY PROGRAM COMPETITION

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 11, 2002

Mr. WOLF. Mr. Speaker, each year the Veterans of Foreign Wars (VFW) of the United States and its Ladies Auxiliary conduct the Voice of Democracy audio-essay scholarship competition designed to give high school students the opportunity to voice their opinion on their civic responsibility to our country.

The program is now in its 55th year and requires high school student entrants to write and record a three-to five-minute essay on an announced patriotic theme. This year over 85,000 secondary school students participated in this contest competing for the 58 national scholarships. The contest theme was "Reaching Out to America's Future."

I am pleased to announce that Elizabeth Buckner from the 10th District of Virginia has been named a national winner in the 2002 Voice of Democracy Program and the recipient of the \$1,000 Roy Chandler VFW Post 762 and Ladies Auxiliary Award. Elizabeth, a senior at Clarke County High School, is the daughter of Larry Buckner and Michele Worthing. She was sponsored by VFW Post 9760 and its Ladies Auxiliary in Berryville, Virginia.

Mr. Speaker, I would like to share Elizabeth's scholarship-winning essay with our colleagues:

2001-2002 VFW VOICE OF DEMOCRACY SCHOLARSHIP CONTEST—REACHING OUT, TO AMERICA'S FUTURE

(By Elizabeth Buckner)

Imagine if you will, the year 2020. The intense winter sun is fading on the city of New York and a light dusting of snow glistens on the sidewalk. As you hurry home from work, you stop inside a small bakery where the warmth and the aroma of holiday cookies surrounds you. Initially the sound of jumbled words is all that you hear, but soon you

can distinguish between the different voices and various languages that have entranced you. First Italian, then Arabic and Chinese. Although, you cannot understand the words, the emotions of excitement and joy are universal. And as you slowly make your way home in this city, which is alive with energy and hope, you read the newspaper and think about all the events, some memorable, some already forgotten, that have transpired today in this great nation.

Although this episode may seem ordinary and insignificant; in actuality, it is a phenomenon, made only more significant because it is common and widespread in this country. This episode is a vision of America's future, where prosperity, freedom and diversity flourish.

Today, the United States is a country of unparalleled prosperity and security. Our nation celebrates pluralism in, culture, language, religion and custom. It is the land of freedom of expression, freedom of belief, freedom of information, and freedom of opportunity.

Each day, however, we are faced with a difficult question. How can we, both as individuals and as a society, reach out to this vision of the future, and how can we guarantee that the country our posterity will come to know is ever greater than the one we have experienced?

The answer to this question, the only one that can be given, is through the present. The future can only ever be built on the events of the past and the present. So the question becomes, not how can we, but how are we already reaching out to America's future?

The ways in which we are reaching out to America's future are:

1. By exercising the rights we are guaranteed in the Constitution
2. By educating our children and instilling them with the values that we cherish
3. By defending our country and our way of life against outside attacks
4. By embracing our freedoms and our diversity

First, we as individuals, are exercising the rights that are guaranteed to us in the Constitution. For example, on November 6th, millions of U.S. citizens went to the polls to take part directly in our government and its processes. By voting, and helping to elect our representatives at both the state and federal levels, we are helping to influence the future of legislature and our country.

Secondly, we as a society realize that our children are our future. Everyday we strive to provide them not only with an economically sound, but also a healthy and happy future. In order to achieve this goal, we guarantee our children a public education, we help provide health care, and we instill our values of freedom, patriotism and equality in them.

Third, currently our country is fighting a war for our future. We are fighting for our freedom, and defending our country against the ineffable attack that our nation experienced on September 11th. We are fighting in order to ensure that our children and our grandchildren will know the peace and the prosperity that we have enjoyed for so long.

Lastly, we are currently embracing the diversity in our own culture. We are witnesses of this diversity. We worship in the churches, temples, and mosques; we speak and hear the different languages, and we observe the contrasting beliefs and opinions presented by the media. By acknowledging our differences, and by protecting our civil liberties today, we are ensuring that in the future, the citizens of our country will know and will accept such diversity and will experience and enjoy such freedom.

In conclusion, the only way that we can truly reach out to America's future is to affirm our principles of freedom and equality

each and every day. The truth is that, while we are caught up in our busy lives and absorbed by our personal concerns, the eternal rhythm of time will persist. And we will not even notice. But all too soon, we will open our eyes and realize that the vision of tomorrow has faded and has become the gift of today. Only then, when America's future has become it's past, on those wintry nights when we are hurrying home, enjoying all the benefits of American society, will we truly be able to appreciate the significance of today.

PAYING TRIBUTE TO WAYNE THOMPSON

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 11, 2002

Mr. McINNIS. Mr. Speaker, I would like to take a moment and pay tribute to the life, legacy, and memory of Wayne Douglas Thompson. Wayne departed us on June 2, 2002 in his Monte Vista home, and as we mourn his loss, I would like to take the opportunity to honor Wayne—a man of great character and conduct.

Wayne was a native of Colorado, born and raised by Douglas and Agnes Thompson in Monte Vista. He graduated from Monte Vista High School in 1952, and entered Adams State College, graduating with honors in 1956. He enlisted in the United States Marine Corps and served our country courageously through three tours in South Vietnam and also in the Middle East, defending the freedoms and liberties we all hold dear. Wayne served with integrity, and today we honor him as a soldier and a patriot.

After 21 years of military service, Wayne retired from the Marine Corps and returned home to accept a position as the Executive Director of the Colorado Potato Administration Committee. His leadership and guidance have inspired his peers and co-workers—Wayne leads by example and has always taken time to pass along his wisdom to the youth of his community.

Mr. Speaker, I proudly honor Wayne before this body of Congress and this nation. He is survived by his two daughters Dawn and Kali, his three grandchildren Nicholas, Melanie, and Devin, and his beloved wife Maryann. Thank you, Wayne, for your many years of service and countless contributions to our society. Although we all mourn the loss of Wayne Thompson, we recognize that he has left a piece of himself with each of those who were lucky enough to have known him.

INTERNATIONAL TAX SIMPLIFICATION, FAIRNESS, AND COMPETITIVENESS ACT OF 2002

HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 11, 2002

Mr. LEVIN. Mr. Speaker, today I am introducing a bill, the "International Tax Simplification, Fairness, and Competitiveness Act of 2002." I have worked for many years with my dear colleague, AMO HOUGHTON, to help bring

sensible and low-cost simplifications and reforms to the U.S. international tax rules. I look forward to working with him this year and in future years on these important issues.

The bill contains a menu of proposals unified by a common theme: The way we tax the income of U.S. companies doing business abroad should reflect the economic realities of doing business abroad and should facilitate the efficient allocation of resources. Guided by that principle, the bill provides a list of possible amendments to the U.S. international tax regime that will simplify the reporting burden, update the rules to reflect the new realities of globalization, enhance the competitiveness of U.S. businesses and their workers, and promote exports. While I do not anticipate that all of these provisions would be enacted at once, and certainly the fiscal impact of any provision must be considered as it progresses through the legislative process including by considering appropriate offsets, I look forward to working to get provisions of the bill enacted into law.

In the context of trade policy I have spoken for some time about the need to address head-on the changing nature of trade which has followed from the phenomenon of economic globalization. That need exists in the international tax sphere, as well. The nature of business and commerce has changed dramatically in the past fifty years and continues to change rapidly. Today, companies regularly take advantage of the gains in efficiency that may come from locating strategically in multiple points around the globe. Not only can strategic location around the globe make U.S. companies more competitive, it also can increase demand for U.S. exports, since U.S. companies operating overseas are very likely to purchase U.S. goods and services. In the trade context, I have worked to establish basic rules of international competition, including a floor of core labor standards, to ensure that there is a level playing field for U.S. companies and workers. Just as we need relentless innovation in our trade policy, we must ensure that our tax policy is keeping up with the realities of domestic and international business.

Additionally, as international business transactions have increased dramatically, it is increasingly necessary to be sure that the rules meet two challenges: they must be updated to prevent new types of abusive transactions with little or no purpose other than the avoidance of U.S. taxes, and at the same time they should not have the effect of deterring or severely burdening transactions undertaken for legitimate and, from the point of view of American competitiveness, desirable, economic reasons.

Toward that end, and as someone who has spent a lot of time working to simplify and improve the U.S. international tax regime, I want to put forth a proposition—although there is a need to discuss the competitive implications of the U.S. international tax rules and there is a need for simplification, the issue of corporate inversions does not provide an appropriate vehicle for that discussion.

Corporate inversions are not truly about the complexities of the U.S. international tax rules; they are driven by tax avoidance, plain and simple.

Whether a corporation is headquartered in Germany, France, the Netherlands, Japan, or the United States, it has a tax-based incentive to do an inversion into a tax haven. Coming

from any OECD country with a responsible tax authority, an inversion into a tax haven will allow a company to avoid the relevant passive income rules, embodied in subpart F of the U.S. Tax Code, but in existence in one form or another throughout the OECD.

Also, once a corporation from any OECD country has undertaken an inversion, the corporation can reap further tax benefits through earnings stripping transactions that avoid domestic taxes on domestic-source income.

So, the corporate inversion phenomenon is not about territorial systems versus the U.S. modified worldwide system of taxation. An inversion results in a tax regime more favorable than either of these systems. Any attempt to turn the inversion phenomenon into an indictment of the U.S. system is therefore misguided. Inversions are about tax havens versus developed taxing jurisdictions like those in OECD countries. The only "business reason" driving an inversion—reflected in disclosure filings accompanying each inversion reassuring shareholders that the transaction will not impact business operations—is tax avoidance.

I will therefore resist any effort to draw a false link between the inversion phenomenon and the need for reform of the U.S. international tax rules. I believe that consideration of legislation to close off inversions is important and should be considered on its own merits, similarly, legislation to reform and simplify the U.S. international tax rules to improve the competitiveness of U.S. companies is important and should be considered on its own merits. Attempts to link the two issues together will only add unnecessary difficulty and will jeopardize the types of needed changes included in the bill introduced today.

CELEBRATING THE 100TH ANNIVERSARY OF THE VOORHEESVILLE VOLUNTEER FIRE DEPARTMENT

HON. MICHAEL R. McNULTY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 11, 2002

Mr. McNULTY. Mr. Speaker, I am so proud to recognize with gratitude the 100th Anniversary of the Voorheesville Volunteer Fire Department, which is located in my congressional district in Albany County, New York.

For more than a century, members of the Voorheesville Volunteer Fire Department have put their lives on the line—day in and day out—to ensure the safety and well being of the citizens of the Village of Voorheesville and its surrounding communities.

Founded April 1, 1902, the Voorheesville Fire Department enjoys a rich tradition of heroism and service. Never have these most admirable qualities been so honorably displayed than by the heroic rescue efforts of firefighters from across New York State following the terrorist attacks of September 11, 2001.

Through their actions, Mr. Speaker, we understand true patriotism.

The heroic efforts of our 'First Responders' are finally being given the recognition they have always deserved.

I proudly extend my highest regard to the Department's President, Richard Berger, to its Fire Chief, Michael Wiesmaier, and to all of