

sponsored by the George Washington University Hospital Breast Care Center in memory of my late wife. Joy played a major role in organizing last year's highly successful lecture and fundraiser.

Mr. Speaker, at this time we are in the midst of an Olympic season. If medals were bestowed in the halls of Congress to those staffers who most deserve the title of "champion", Joy Bryson would be one of those on the dais with a medal of gold. As Joy returns to her beloved family, her husband Lit and her children, Chris and Jeni, she carries with her out gratitude for her service, and our prayers for her well being and, most of all, for her happiness.

FEDERAL EMPLOYEES OF AMERICAN SAMOA INCOME TAXES

HON. ENI F.H. FALLOMAVAEGA

OF AMERICAN SAMOA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 26, 2002

Mr. FALLOMAVAEGA. Mr. Speaker, I rise today to introduce legislation which will repeal a provision in the Internal Revenue Code which requires certain federal employees in American Samoa to pay more in income taxes than a citizen with the same taxable income but who is not a federal employee.

By way of background, U.S. citizens with incomes above a certain threshold and residing in a U.S. possession are required to file tax returns with the Internal Revenue Service or a territorial government on their world-wide income. In the past, U.S. citizen-residents of American Samoa were able to claim a dollar for dollar tax credit for all taxes paid or owing to the territory. The taxpayers claimed a foreign tax credit on their federal return, and the amount of the income tax collected by the IRS was either covered over to the American Samoa Government, or was returned to the taxpayers to be paid to the local government. Either way, U.S. citizens paid income taxes at the federal rates to the American Samoa Government.

Section 931 of the Internal Revenue Code sets forth the general rule on income from sources within American Samoa, Guam and the Commonwealth of the Northern Mariana Islands. The general rule is that income derived from one of the specified possessions shall not be included as gross income for federal tax purposes. On its face, Section 931(d)(1) creates an exception to this general rule for federal employees who reside in one of these three territories, although the section is currently applicable only to American Samoa. Under this exception, a federal employee's income is considered as part of gross income. As incomes have risen in recent years, more taxpayers are not coming within the laws governing the alternative minimum tax (AMT). Under Section 59 of the Code (one of the AMT provisions), taxpayers can only claim 90 percent of their foreign tax credit against the taxes they owe to the federal government.

The net result of Section 59 and 931 as they are applied to federal employees residing in American Samoa is that the federal employees have to pay the usual tax at federal rates, which is paid over to the territorial government. Some federal employee-taxpayers then pay an additional tax to the IRS. If the tax-

payers were not federal employees, their federal wages would not be included in their gross income and they would not have to pay this additional tax.

The legislation I introduce today will make Section 931(d)(1) of the Internal Revenue Code inapplicable to American Samoa. When this section is changed, these U.S. citizens will still pay taxes, and they will still be subject to the alternative minimum tax like any other taxpayer.

Mr. Speaker, I see no reason we should require our federal civil workers to pay more in taxes than any other citizen does just because he or she has chosen to serve our government. I urge my colleagues to support this bill.

TRIBUTE TO BISHOP SIMON GORDON

HON. ROD R. BLAGOJEVICH

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 26, 2002

Mr. BLAGOJEVICH. Mr. Speaker, it is an honor for me to rise today to pay tribute to the Honorable Bishop Simon Gordon, Pastor of Tiedstone Full Gospel Baptist Church in Chicago, Illinois. Bishop Gordon was ordained in 1987 and since that time, God, through him, has made and continues to make a difference in many lives. Under his leadership and vision, Tiedstone's membership has grown to over 1,300 and its ministries have grown from the original 13 to 38. Bishop Gordon's untiring service, faithful dedication to the community and strong leadership have earned him the deserved respect and admiration of all whose lives he has touched.

Bishop Gordon has been instrumental in shaping the future of the community, state and country. He formed the Ministerial Alliance to train ministers and deacons to become and operate effectively as leaders of the church. I applaud his leadership and commend him for toiling so long to provide the type of guidance which has empowered so many to make meaningful contributions to the community. His accomplishments are far too numerous to list but I applaud him for each and every one of them and for having the dream and desire to use his faith as a vehicle to effect social, political and economic change. He is a true testament to his faith and an asset to our country. I commend Bishop Simon Gordon and wish him many more years of exemplary service to the Lord.

TRIBUTE TO REVEREND RONALD L. OWENS

HON. FRANK PALLONE, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 26, 2002

Mr. PALLONE. Mr. Speaker, I would like to call the attention of my colleagues to Reverend Ronald L. Owens residing in the Sixth District of New Jersey. He is celebrating his 25th year in the ministry.

Reverend Owens is currently the Senior Pastor of the New Hope Baptist Church of Metuchen, New Jersey. On Friday, April 12, 2002, his church will recognize his illustrious

career and dedication to Metuchen and surrounding communities.

Rev. Owens graduated from Northeastern Bible College in Essex Falls. He also has earned a degree from the Virginia Union University in Richmond, Virginia. Presently, he is a candidate for the Doctorate in Ministry from Andersonville Baptist Seminary in Camille, Georgia.

At the New Hope Baptist Church he has the unique honor of pastoring the church he attended in his youth. The church has grown to more than five hundred active members, with more than thirty active ministries serving the community.

Rev. Owens has a noteworthy career. It includes serving as a member of the Board of Supervisors for Field Ministry at Princeton Theological Seminary and the Ad-Hoc Committee for Minority Recruitment for Robert Wood's Medical School at Rutgers University. Additionally, he has acted as the president of the Metuchen/Edison Clergy Association and former Vice-Chairman of the Democratic Party of Middlesex County in the State of New Jersey. Lastly, he was President and CEO of the House of Hope Community Development Corporation of New Jersey.

Outside of his career, he spends time with his adoring wife of thirty-years, Cheryl Owens, and his two daughters, Tracey and Kimberly. He also enjoys spending time with his four grandsons, Adam II, Joshua, Blair, Jr. and Brandon.

Through his ministry he spreads the word of God and provides spiritual leadership. Now entering his twenty fifth year of service, I would like to congratulate Reverend Ronald L. Owens on this momentous occasion.

PAYING TRIBUTE TO GARY NICHOLS

HON. SCOTT MCINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 26, 2002

Mr. MCINNIS. Mr. Speaker, I would like to take this opportunity to recognize an outstanding individual who has dedicated his life to serve and protect the citizens of the State of Colorado. Sheriff's Deputy Gary Nichols of the Moffat County Sheriff's Department has faithfully served his fellow Coloradans for years. After a long and successful career as one of Colorado's finest, the Advocates-Crisis Support Services, an organization created to handle and provide crisis support services to victims of crime, named Gary the "Law Enforcement Officer of the Year." As he celebrates his recent achievement, I would like to take this time to highlight Gary's service to his community.

Gary has faithfully served the Moffat County Sheriff's Department in various capacities throughout his career, but it was his ability to provide emotional support and attention to those in need that has led to this award. In every criminal situation, there is always someone who is directly affected by the crime, either a victim or bystander. Part of a law enforcement officer's duty is to not only protect our citizens from harm, but to also provide compassionate and caring assistance to those in need. Gary has repeatedly demonstrated

these traits and proven he is an officer capable of compassion and dedication to his position as a peace officer in Moffat County community. Advocates-Crisis Support Services has worked diligently alongside officers such as Gary, and has rewarded past officers with similar traits for this important and dubious honor. I am extremely proud of not only Gary but also the crisis organization, as they both are our first responder units in times of hardship and crisis.

Mr. Speaker, as a former law enforcement officer, I am well aware of the dangers and hazards our peace officers face today. These individuals work long hours, weekends, and holidays to guarantee their fellow citizen's rights and protection. They work tirelessly and with great sacrifice to their personal and family lives to ensure our freedoms remain strong in our homes and communities. Their service and dedication deserve the recognition and thanks of this body of Congress, and this is why I bring the name of officers like Gary Nichols to light today. Congratulations on this honor and I wish you all the best, Gary, and good luck in your future.

REMARKS BY FORMER
CONGRESSMAN TOM EVANS

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 26, 2002

Mr. ANDREWS. Mr. Speaker, I recommend to my colleagues that you read some remarks by former Congressman Tom Evans of Delaware he delivered recently at the University of Delaware.

Tom Evans, who played a key role in the passage of the Alaska Lands Act, sets forth compelling reasons why one of America's great treasures, the Arctic National Wildlife Refuge, should continue to be protected.

I strongly agree with him on the need to preserve that great wilderness area and protect the wildlife there. There are much better and quicker ways to develop energy independence in America without oil drilling in the Arctic Refuge.

PRESERVING THE ARCTIC NATIONAL
WILDLIFE REFUGE

(Delivered by Thomas B. Evans, Jr.)

It's a great pleasure to be here this evening at the University of Delaware. I appreciate the wonderful turnout and am especially grateful for your strong support of the environment and for the work you do here at the University in that area.

As you know, there is a critical vote coming up in the U.S. Senate late in February that has enormous consequences for millions of acres of wilderness and all kinds of wildlife. I will address those things, but first I'd like to go back to 1980 and reflect on what happened then.

Although passage of the Alaska Lands Act took place over two decades ago, I can remember it better than some events that occurred just two weeks ago. This landmark piece of legislation set aside additional millions of acres of land and designated them as wilderness areas. It was a gigantic effort to achieve the preservation of some irreplaceable, pristine areas of wilderness for us and for future generations. I was honored to have been one of the three principal congressional backers and the Republican floor leader for the bill.

The bill passed, and yes millions of acres of land were protected, but there was something that was equally as important. There was a tremendous lobbying effort against it, and millions of dollars were spent. The dollars spent by our Alaska Coalition paled in comparison to the lobbying effort that attempted to prevent passage of the legislation that was designed to protect wild scenic rivers, wetlands, polar bears, songbirds, caribou, ducks and other wildlife of every description.

We won with 60 plus Republicans voting yea. It was, indeed, a true bipartisan effort; and that, unfortunately, does not take place very often in today's political climate. Afterwards, three of us were invited to a very emotional victory celebration hosted by the Alaska Coalition. That coalition consisted primarily of young people who spent the summer in Washington. They came to Washington to protect a great treasure for future generations. John Seiberling of Ohio, who chaired one of the subcommittees with jurisdiction over this issue, and Mo Udall, a dedicated environmentalist from Arizona, and I were deeply touched by their invitation, and the warm reception we received. I believe I can safely say it was certainly one of the best invitations I've received in my lifetime.

Mo Udall and John Seiberling both spoke eloquently and certainly covered the importance of the legislation. I didn't want to repeat them; so I took a slightly different tack and said that victory today was great in terms of conservation and preservation of millions of pristine acres. But there was an equally important victory today—all of you proved that regardless of dollars and political pressure, our constitutional system of government still works. You can still win, and that's the American way."

Today, we may be facing an even sterner test. Some of the arguments made by proponents of drilling in the Arctic National Wildlife Refuge sound good on the surface. They call for energy independence and equate that to our national security interest. Well, I also believe in developing energy independence so we won't be dependent on a bunch of sheiks in a very unstable part of the world. And certainly energy independence is inextricably related to national security. But this administration, which most of us strongly support in our country's fight against terrorism, is wrong on the centerpiece of its energy policy. Domestic production of oil should not be the primary focus.

Perhaps it would help us all to better understand the Administration's energy policy if we took a look at how it was developed. Vice President Cheney took the lead, and about half a dozen staff members were specifically assigned to develop a working draft. That staff included two top assistants of Senator Murkowski, the main congressional proponent of drilling in the Arctic, and to the best of my knowledge no one on the task force had any experience or background or demonstrated interest in the protection of the environment.

The group met often with oil company executives and a number of times with Enron officials. No wonder that their plan emphasizes domestic production and contains very little on the conservation side. In fact, Vice President Cheney said that conservation may be a personal virtue, but it does little, if anything, to achieve energy independence. That statement demonstrates an appalling, but predictable, bias in favor of oil drilling. But he's wrong, and each of us conserving small amounts of energy can make a big difference on a cumulative basis.

Let me dispel some myths and make a few points on the need for a balanced energy plan—one that clearly should not include

drilling in the Arctic National Wildlife Refuge—one of our greatest American treasures!

There is not a tremendous amount of oil in the Arctic refuge. Why develop it simply out of greed when there are so many alternatives?

There is a much better way to achieve energy independence without doing irreparable, irreversible harm to the most environmentally sensitive area of one of the most pristine areas of the world—the narrow coastal plain of the Arctic National Wildlife Refuge.

Alternative sources of energy, including renewable sources of energy, are available, while oil is a finite resource. Fossil fuels will be exhausted some day, but the wind and sun will always be around.

Fuel economy standards for cars and trucks hold be raised. Even a very modest mile or two per gallon would make a huge difference. We should also provide incentives for conservation, more efficient power plants, development of fuel cells, better insulation for homes and office buildings and more energy-efficient appliances.

There are also secure alternative sources of oil and gas outside the Middle East. Russia is a prime example, and I recently spent ten days in that country assessing its potential.

It will be seven to ten years before oil from the Arctic National Wildlife Refuge comes on stream. Yet, you may recall that proponents of drilling initially used the argument that implied that the California energy problem could be resolved if we drilled in ANWR. Well, California solved its problem in other ways—including conservation—so now the drilling proponents are invoking the national security argument. That's an absurd argument as well!

New pipelines will have to be built that would be exposed to terrorists. Several months ago, a high-powered rifle shot took out an existing pipeline for several weeks.

And don't be fooled by the argument that technology has developed to the point where oil wells could be drilled on only 2,000 acres of the 19 million in ANWR. That's not the full picture. You also have to take into account the logistics that support the oil wells—oil derricks, trucks, helicopter pads, people, roads, pumping stations and networks of oil field pipelines, even without the toxic spills and air pollution that are endemic in such fields, destroy wilderness and imperil wildlife. And remember that when you damage the tundra, you may destroy it for 100 years or more. What we grow in our climate in a year takes decades there.

We have treated Native Americans harshly from the beginning. Now, we are doing it again. The Gwichin Indian tribe live in the Arctic Refuge, and they view the land as sacred. Certainly, oil drilling on this land is inconsistent with preserving it as a sacred place.

As Barrons, the well known financial publication, pointed out recently, "we are entering a period when there is a glut of oil." The publication's cover proclaimed "The Coming Glut of Oil."

Therefore, we should ask the question, is it necessary to drill now? If, in the future, we are unable to develop alternative sources of energy (I believe we can, given the right commitment), if gasoline is \$10 a gallon with long lines to even get gas, then it might be something we should consider, but certainly not now! Don't approve something that will do irreparable harm, something that cannot be reversed. Drilling in the Arctic National Wildlife Refuge should be considered only as a last resort!

So, ladies and gentlemen, let me end by saying as I did over twenty years ago that in spite of the money, the political influence,