

very difficult circumstances when several trains derailed inside a tunnel; and it was very, very clear to us in Baltimore, we waited with bated breath for information coming from them.

Although we had other people working at the scene, and our local people were working and working very hard, it was the NTSB that clearly was taking the lead in helping us to try to figure out how do we go along slowly; do we have hazardous materials.

So while we are still waiting for a final determination, the fact is, they were very helpful to us all along the way.

So often, what happens in circumstances is that we take so much for granted when we have an organization like the National Transportation Safety Board and just assume they are always going to be there, that they have enough money, that everything is going to be okay, and that we are not going to need them.

The fact is that these things do happen. No one would have guessed that in the middle of Baltimore's downtown area, right at the stadium site, our two stadium sites, we would have had this incident happen, which basically closed down our downtown for several days. But thank God that the NTSB was there.

Therefore, I stand with the gentleman from Florida (Chairman MICA) and certainly our ranking member, the gentleman from Minnesota (Mr. OBERSTAR), and all the members of our Committee on Transportation and Infrastructure in supporting this very, very important reauthorization.

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

Mr. MICA. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, I am pleased today, on behalf of the gentleman from Alaska (Chairman YOUNG), chairman of the full Committee on Transportation and Infrastructure, to bring to the floor for reauthorization the National Transportation Safety Board legislation. It is vital, as we have heard from the previous speakers, to continue the good work, the professionalism, and the investigative authority to this agency.

It is also a pleasure for me to help reauthorize a rather lean, well-run Federal agency that does, again, an excellent job with a limited number of staff.

With those remarks, Mr. Speaker, I am also pleased to compliment Marion Blakey, who has assumed the chairmanship last year of this important investigative arm of our government, and also compliment her on the outstanding job she has done in communicating with me since her taking office. This has continued from the horrible events of November 12, when the American airliner crashed in Long Island, through the very serious and fatal accident we had in my district in Florida involving the Amtrak auto train. So I thank the Chair of this agency for her cooperation, and I thank those involved with the agency for their work.

Finally, again, I thank the gentleman from Minnesota (Mr. OBERSTAR), the gentleman from Illinois (Mr. LIPINSKI), and the gentleman from Alaska (Mr. YOUNG) for their bipartisan effort to move H.R. 4466 for reauthorization of the NTSB to the floor.

Mr. CLEMENT. Mr. Speaker, I rise today in strong support of H.R. 4466, the National Transportation Safety Board (NTSB) Reauthorization Act of 2002. In addition to the many positive attributes already mentioned by my colleagues regarding the NTSB and their excellent service to our country, I want to particularly note the provisions in H.R. 4466 included from the Rail Passenger Disaster Family Assistance Act. These provisions allow the NTSB to provide needed assistance to the families of victims of catastrophic railroad accidents, similar to the role that the NTSB already plays in aviation accidents. Additionally, it requires intercity passenger railroads to submit a plan to the Secretary of Transportation and the Chairman of the NTSB to address the needs of families of passengers involved in accidents resulting in major loss of life. The plan must include procedures for notifying family members, developing passenger lists, and coordinating information to family members regarding an accident.

By passing this bill, we send the message that the safety of our transportation system is of the utmost importance to our citizens and Nation. I urge the adoption of this piece of legislation and extend my compliments to Chairman YOUNG, Chairman MICA, and Ranking Member OBERSTAR for their good work on this important bill.

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

The SPEAKER pro tempore (Mr. CULBERSON). The question is on the motion offered by the gentleman from Florida (Mr. MICA) that the House suspend the rules and pass the bill, H.R. 4466, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

#### GENERAL LEAVE

Mr. MICA. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous matter on the bill, H.R. 4466, as amended.

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

There was no objection.

#### MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Ms. Wanda Evans, one of his secretaries.

□ 1515

#### HOLOCAUST RESTITUTION TAX FAIRNESS ACT OF 2002

Mr. SHAW. Mr. Speaker, I move to suspend the rules and pass the bill

(H.R. 4823) to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the exclusion from Federal income tax for restitution received by victims of the Nazi Regime.

The Clerk read as follows:

H.R. 4823

*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 "Holocaust Restitution Tax Fairness Act of 2002".

#### SEC. 2. REPEAL OF APPLICABILITY OF SUNSET OF THE ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 WITH RESPECT TO EXCLUSION FROM FEDERAL INCOME TAX FOR RESTITUTION RECEIVED BY VICTIMS OF NAZI REGIME.

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by adding at the end the following new subsection:

"(c) EXCEPTION.—Subsection (a) shall not apply to section 803 (relating to no federal income tax on restitution received by victims of the Nazi regime or their heirs or estates)."

The SPEAKER pro tempore (Mr. CULBERSON). Pursuant to the rule, the gentleman from Florida (Mr. SHAW) and the gentleman from Maryland (Mr. CARDIN) each will control 20 minutes.

The Chair recognizes the gentleman from Florida (Mr. SHAW).

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

(Mr. SHAW asked and was given permission to revise and extend his remarks and include extraneous material.)

Mr. SHAW. Mr. Speaker, I am honored to be the sponsor of this important piece of legislation, H.R. 4823, the Holocaust Restitution Tax Fairness Act. It exempts Holocaust survivors from taxation any restitution claims they received for the crimes committed against them by Nazi Germany.

The bill permanently extends a provision of The Economic Growth and Tax Reconciliation Act that makes such claims tax-free. Like the rest of the tax cut signed into law by President Bush last year, this provision sunsets in 2010. Today we are taking action to provide that for as long as the victims and their heirs receive Holocaust-related claims, they will be tax-free.

In recent years settlement agreements worth billions of dollars for Holocaust survivors have been reached. Although no amount of money could ever compensate the victims of the Holocaust for the crimes committed against them, it would be wrong for the United States Tax Code to treat these modest settlements as some sort of financial windfall. Current estimates are that there will be 88,000 Holocaust survivors in 2010 when the tax cuts sunset, many of whom reside in my South Florida district. Congress should be prepared to give these survivors the security of at least knowing that their settlement claims will not be subject to the hands of the Internal Revenue Service.

Mr. Speaker, it is as simple as this: When something is stolen from you,

you should not be taxed when it is returned. The idea that Uncle Sam might take a bite out of these claims because of the tax cut sunset is real appalling. This bill is supported by the Jewish Council for Public Affairs, the Conference of Jewish Material Claims Against Germany, the Jewish Community Relations Council of Greater Miami, the American Jewish Committee, the American Gathering/Federation of Jewish Holocaust Survivors, and the International Commission on the Holocaust Era Insurance Claims.

I submit these letters of support from the organizations that I have mentioned.

Mr. Speaker, this provision must be made permanent, not because it will simplify the tax code, nor will it stimulate our recovering economy, nor do we need to do this because it will directly affect millions of Americans' pocketbooks. This needs to be done because it is right.

With that in mind, I urge my colleagues to send a strong message of support to the victims of the Holocaust and their families by voting for this bill.

JEWISH COUNCIL FOR PUBLIC  
AFFAIRS,  
New York, May 31, 2002.

Hon. E. CLAY SHAW,  
Rayburn House Office Building, Washington,  
DC.

DEAR CONGRESSMAN SHAW: On behalf of the Jewish Council for Public Affairs, I am writing to thank you for introducing legislation to repeal the sunset provisions in the last tax package that provides exclusion from federal income tax for restitution payments received by victims of the Nazi regime (H.R. 4823). As you know, the Jewish Council for Public Affairs is the public affairs arm of the organized American Jewish community and serves as the national coordinating body for the 13 national and 122 local agencies comprising the field of Jewish community relations.

Holocaust survivors have been receiving various types of compensation payments from Germany and Austria since the 1950s. Although the Internal Revenue Service had issued several rulings exempting certain Holocaust compensation payments from taxation, (such as Rev. Rul. 56-518 and Rev. Rul. 69-212), until last year the Congress had never passed legislation that would provide broad tax exemption for all Holocaust-related payments.

Recent efforts to secure compensation payments for former slave and forced laborers who suffered under the Nazi regime, and to obtain restitution of stolen Holocaust-era assets, have and will continue to result in survivors receiving additional payments over the next several years. In light of these developments, there is a need to ensure forever that all compensation and restitution payments received by Holocaust survivors and/or their heirs are not subject to federal taxation.

No amount of money can ever compensate Holocaust survivors for the horrors they endured. However, this legislation would at least enable survivors to benefit fully from the token compensation and restitution payments they will receive in the future.

Sincerely,

HANNAH ROSENTHAL,  
Executive Director.

THE AMERICAN JEWISH COMMITTEE,  
Washington, DC, May 28, 2002.

U.S. House of Representatives,  
Washington, DC.

DEAR REPRESENTATIVE: The American Jewish Committee, the nation's premier human relations organization, with some 110,000 members and supporters and offices in 32 cities nationwide, urges you to support H.R. 4823, the Holocaust Restitution Tax Fairness Act of 2002, introduced by Representative Clay Shaw.

The Holocaust Restitution Tax Fairness Act would remove sunset provisions currently applicable to legislation enacted last year that grants tax relief to Holocaust survivors. With the passage of H.R. 1836, the Economic Growth and Tax Relief Act, the Congress decided last year that Holocaust restitution payments should not be a part of a beneficiary's taxable income. Between 1933 and 1945, Nazi Germany systematically stripped European Jews of their property. Given the complications resulting from the Jewish people's displacement following World War II, compensatory payments to Holocaust survivors have been slow in coming. In recent years there have been important developments in this area, but there are still many survivors who have not received restitution.

Because the tax relief offered to Holocaust survivors was enacted as part of H.R. 1836, it is subject to a sunset provision. Because of this, property and monetary compensation received by Holocaust survivors after 2001 will no longer be tax-free. The Holocaust Restitution Tax Fairness Act of 2002 would remove the sunset clause from H.R. 1836 insofar as it is applicable to Holocaust compensation payments. Instead of arbitrarily ending tax relief for Holocaust survivors, H.R. 4823 will continue the status quo so that this compensation will continue to be tax-free. Additionally, H.R. 4823 ensures that Holocaust survivors who receive property through restitution will not have to pay capital gains taxes should they immediately sell this newly received capital.

We strongly urge you to support the Holocaust Restitution Tax Fairness Act. Passage of this bill will demonstrate Congress' commitment to preserving principles of just compensation for all Holocaust survivors, so that all families will receive the modicum of justice that these tax-free payments reflected, no matter how long it may take. Thank you for considering our views.

Sincerely,

RICHARD T. FOLTIN,  
Legislative Director and Counsel.

THE INTERNATIONAL COMMISSION ON  
HOLOCAUST ERA INSURANCE  
CLAIMS,  
Washington, DC, May 31, 2002.

Hon. E. CLAY SHAW,  
United States House of Representatives, Wash-  
ington, DC.

DEAR REPRESENTATIVE SHAW: As Chairman of the International Commission on Holocaust Era Insurance Claims (ICHEIC), I would like to voice my support for H.R. 4823.

One of the greatest tragedies of history is that so many victims of the Holocaust and their families were denied the justice they deserved.

One area where the U.S. Government can attempt to ease the burdens felt by Holocaust survivors and their families is to permanently remove the tax burden of restitution payments. This is not justice, nor should it be considered as such. It is simply the least that can be done to ease some of the ongoing suffering that still remains from the Holocaust.

I fully support your efforts to permanently make Holocaust restitution payments tax-

exempt. It is impossible for anyone to say at this point if some of the claims funds or humanitarian funds will still be functioning after December 2010. But in the event that they are, why should we allow an issue of taxation to tarnish the may efforts that are being made currently to bring final resolution to this matter?

Sincerely,

LAWRENCE S. EAGLEBURGER,  
Chairman.

AMERICAN GATHERING/FEDERATION  
OF JEWISH HOLOCAUST SURVIVORS,  
New York, NY, May 31, 2002.

Representative CLAY SHAW,  
Committee on Ways and Means, House of Rep-  
resentatives, Washington, DC.

DEAR REPRESENTATIVE SHAW: The United States Congress created an important provision for Holocaust survivors in this country receiving compensation and restitution payments from Germany and other countries when it passed legislation last year exempting such payments from taxation.

I ask you now to help ensure that this legislation becomes permanent. Exempting these payments from taxes sends a strong statement that the United States government believes that victims of Nazism are entitled to the full amount paid to them. As Chairman of the American Gathering of Jewish Holocaust Survivors, I can tell you that these payments are an acknowledgment of the indescribable suffering endured by Jews under the Nazis, and as such should not be treated as normal income.

As you are aware, the legislation enacted last year expires in 2010. There are thousands of survivors in the U.S. who will continue to receive payments after that date. It is important that this taxation exemption continue as long as there are Holocaust survivors alive and receiving compensation and restitution.

Sincerely,

ROMAN KENT.

JEWISH COMMUNITY RELATIONS COUNCIL,  
Miami, FL, May 31, 2002.

Hon. E. CLAY SHAW,  
U.S. House of Representatives,  
Washington, DC.

DEAR CONGRESSMAN SHAW: Thank you for sponsoring H.R. 4823, a bill that will make permanent the exclusion from taxes of proceeds from Holocaust restitution payments. As you know, South Florida is home to one of the largest Holocaust survivor communities in the United States and the Miami Jewish community has actively advocated on their behalf for many years.

We know that no amount of money can ever compensate Holocaust survivors for the horrors they endured. However, your tax-exempt legislation would at least enable survivors to benefit fully from the token compensation and restitution payments they will receive.

We support your efforts to permanently exempt restitution payments received by victims of the Nazi regime from federal income tax.

Sincerely,

SAMUEL J. DUBBIN,  
Chairman.  
JUDY GILBERT-GOULD,  
Director.

CONFERENCE ON JEWISH MATERIAL  
CLAIMS AGAINST GERMANY, INC.,  
New York, NY, May 28, 2002.

Representative CLAY SHAW,  
Committee on Ways and Means, House of Rep-  
resentatives, Congress of the United States,  
Washington, DC.

DEAR REPRESENTATIVE SHAW: The Claims Conference was founded in 1952 by twenty

two Jewish organizations and since that date has both negotiated Holocaust restitution and compensation agreements on behalf of the Jewish people and has played a pivotal role in the distribution of funds to individuals and allocating funds to institutions that assist Nazi victims.

The Claims Conference actively supported section 803 of the Economic Growth and Tax Relief Reconciliation Act of 2001 as this provision is of great benefit to Holocaust survivors. Consequently, the Claims Conference would like to express its support for section 1 of H.R. 4823 that repeals the sunset provision of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to exclusion from Federal Income Tax for restitution received by victims of the Nazi regime.

As you are aware, the provision enacted last year expires in 2010. Thousands of Holocaust survivors in the United States currently receive pensions related to their persecution under the Nazi regime and these survivors will continue to receive such pensions as long as they are alive, which we anticipate in the case of some survivors will be beyond 2010.

It is important for thousands of Holocaust survivors and their families that the sunset clause be repealed in order that the benefit to Holocaust survivors of this legislation can continue during the lifetime of survivors.

Sincerely yours,

ISRAEL SINGER,  
*President.*

GIDEON TAYLOR,  
*Executive Vice President.*

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

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

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

Mr. CARDIN. Mr. Speaker, first, let me thank the gentleman from Florida (Mr. SHAW) for bringing forward this bill.

I strongly support H.R. 4823, the Holocaust Restitution Tax Fairness Act of 2002. The gentleman from Florida (Mr. SHAW) has explained the purpose of this legislation and I just want to underscore on the importance of making sure that the funds that the Holocaust survivors receive in restitution are not subject to taxes here in the United States.

We know that the victims and their families have already paid a terrible price. No amount of money can compensate for their suffering, but Congress can guarantee that the survivors can keep the full amount of the money that they receive in partial restitution. Many families are depending upon those funds and they do not know now that 10 years from now what Congress will do as far as extending the tax law. It is important that we clarify it now, and I strongly support this legislation.

As a member of the Commission on Security and Cooperation in Europe, commonly referred to as the Helsinki Commission, I have been fortunate to help a number of my constituents reclaim their family property that has been seized by Nazi or communist regimes during and immediately after World War II.

As we continue to press Europe and former Soviet Republic governments to

enact nondiscriminatory property restitution laws, Congress should take this step to ensure that the United States Government does not benefit from the restitution claims.

The Conference on Jewish Material Claims Against Germany is overseeing the distribution of an estimated 60,000 restitution payments to individuals residing in the United States. Mr. Speaker, I might add that there are other governments and institutions that are now participating in restitution claims for the victims of Nazi Germany.

Mr. Speaker, this bill has a nominal fiscal impact on government revenues, and I urge my colleagues to support the legislation.

Mr. Speaker, I yield such time as he may consume to the gentleman from Michigan (Mr. LEVIN) who is a distinguished member of the Committee on Ways and Means.

Mr. LEVIN. Mr. Speaker, I thank the gentleman for yielding me time, my colleague and good friend.

In a real sense there cannot be restitution, but this is a small way that a small part can be restored where people, survivors or their heirs lost assets, they were either expropriated or stolen or in other ways lost. There is argument over making permanent some provisions of the tax bill that was passed earlier in this session. I trust there is no dispute about making permanent this provision. It is a small step that we can take to bring a small measure of justice when full justice cannot begin to be restored. So I would very much rise in support of this proposal and urge its unanimous support.

Mr. SHAW. Mr. Speaker, I yield two minutes to the gentleman from Virginia (Mr. CANTOR).

Mr. CANTOR. Mr. Speaker, I thank the gentleman from Florida (Mr. SHAW) for yielding me time.

Mr. Speaker, I rise today in support of H.R. 4823, the Holocaust Restoration Tax Fairness Act. Mr. Speaker, in recent years settlement agreements worth millions of dollars have been reached to compensate Holocaust survivors. Many of these survivors who live in the United States receive small payments from these restoration agreements. Currently, Holocaust victims are exempt from paying income tax on the restoration payments they receive. But a provision in the tax code sunsets this exemption on January 1, 2011.

This heroic group of Holocaust survivors is an aging population and current estimates show that there will only be 88,000 living Holocaust survivors by the year 2011. If we fail to pass this legislation, many of the victims who suffered directly at the hands of the Nazis will be forced to share up to one-third of their restoration payments with the Internal Revenue Service.

Mr. Speaker, let us pass this legislation and allow the survivors of the Holocaust to fully keep what was and is rightfully theirs.

Mr. GILMAN. Mr. Speaker, I rise today in support of H.R. 4823 and I commend the gen-

tleman from Florida, my friend and colleague Congressman SHAW, for introducing it. I strongly urge my colleagues to adopt this worthy legislation.

This act will prevent government taxation from incurring on any payments of restitution to Holocaust survivors after 2010. This is a significant beneficial provision for the Economic Growth and Tax Relief act. It is imperative that we make this provision permanent. If not, it is possible that Holocaust survivors could lose one third of their restitutory income.

These payments are quite modest to begin with and by 2010 the majority of beneficiaries will be elderly members of the population who are already in need of economic aid. The loss of one third of their compensation would greatly deprive them. These payments are compensation for pain and suffering and should be off limits to the government. The IRS has no right in profiting from the pain of others and therefore, the act before us should be passed.

We have a moral obligation to help those who suffered at the hands of evil regimes during world war two. It is only fair that these unfortunate souls be compensated for their pain without government taxation. Accordingly, I urge my colleagues to fully support this measure.

Mr. BENTSEN. Mr. Speaker, I rise in strong support of H.R. 4823, important legislation that permanently excludes taxable income all forms of restitution payments to victims of the Nazi regime.

This legislation is a small but important step in recognizing the suffering that the Holocaust inflicted on millions of families, including several who live in my district, the 25th Congressional District of Texas. These individuals, in addition to being displaced from their homes, families, and communities, also suffered devastating economic loss when the Nazi regime pillaged their finances and assets. As the appropriate entities have made necessary restitution payments to these victims, it is important to protect these funds that the recipients have paid dearly for.

This is the essence of H.R. 4823, which makes permanent the tax protection offered in the Economic Growth and Tax Relief Reconciliation Act, H.R. 1836, which excluded these assets from taxable income for the fiscal year 2001 to 2011 period, and was enacted into law last June. I am also pleased to note that H.R. 4823 is similar to legislation I cosponsored in the 106th Congress, H.R. 3511, which unfortunately did not become law. Today, however, we can rectify that effort and successfully pass the current bill, and help compensate the enormous losses suffered by victims of the Holocaust.

For all these reasons, Mr. Speaker, I urge my colleagues to join me in support for H.R. 4823.

Mr. WELLER. Mr. Speaker, I appreciate the opportunity to offer my support for H.R. 4823, a bill which repeals the sunset of a provision in the Economic Growth and Tax Relief Reconciliation Act of 2001 which provides a Federal income tax exclusion for restitution payments received by victims of the Nazi Regime.

During the 106th Congress, Congressman ROBERT MATSUI and I introduced a bill, H.R. 1292, which would have excluded from gross income any amount received by an individual, or any heir of the individual from any person as a result of any moral or legal injustice experienced by such individual as a Holocaust

victim persecuted for racial or religious reasons by Nazi Germany. Many of the provisions included in H.R. 1292 were included in the tax bill signed by President Bush last year, we are working to make these provisions permanent today.

In August 1998, after many years of effort, Holocaust survivors who had assets withheld by Swiss banks or others finally received justice through a \$1.25 billion settlement. These settlements continue to be distributed to Holocaust survivors and their heirs world-wide.

the settlements return assets to their rightful owners and their heirs more than 50 years after they were first entrusted to their care. Funds have been established by banks and corporations in France, Austria, Italy and Germany to return assets such as bank accounts and insurance policies to Holocaust survivors. With the enactment of the Economic Growth and Tax Relief Reconciliation Act last year, and with H.R. 4823, which we are considering today, we can ensure that any payment, from Swiss banks or other similar sources, will not be taxed. This is clearly the right thing to do because they are receiving back what was always theirs to begin with.

With the average age of Holocaust survivors at 80, the time left to debate these payments is slipping away. Certainly, these payments will make life more comfortable for these survivors in their remaining years. To tax them on these long overdue payments would simply be wrong.

Mr. Speaker, I encourage my colleagues to support this important legislation and I thank you for the opportunity to speak in favor of H.R. 4823.

#### H.R. 4823—HOLOCAUST RESTITUTION TAX FAIRNESS ACT OF 2002

H.R. 4823 will make permanent provisions in the Economic Growth and Tax Relief Reconciliation Act (EGTRRA) that exclude from gross income any restitution payments received by victims of the Nazi Regime or their heirs or estates.

This bill is supported by Conference of Jewish Material Claims Against Germany (Claims Conference), Jewish Community Relations Council of Greater Miami (JCRC), American Jewish Committee (AJC), American Gathering of Jewish Holocaust Survivors, the Jewish Council for Public Affairs (JCPA), United Jewish Communities (UJC), the Religious Action Center of Reform Judaism (RAC) and International Commission on Holocaust Era Insurance.

These tax relief provisions expire or "sunset" on December 31, 2010. After that any restitution payments could be subject to federal taxation.

The sunset (i.e. expiration) of the tax provisions in EGTRRA creates significant risk and uncertainty for tax planning and other important personal decisions for victims of the Holocaust and their families.

#### HOLOCAUST RESTITUTION SETTLEMENTS

In recent years, settlement agreements worth billions of dollars have been reached to compensate Holocaust survivors. It is unknown what future agreements will occur but U.S. tax law should ensure that any and all future payments be excluded from federal taxation.

In addition, millions of dollars of restitution payments are made every year to thousands of survivors of the Holocaust in the form of monthly payments. If this tax provision is not made permanent, thousands of Holocaust survivors could lose over one-third of their restitution to the IRS when EGTRRA expires.

Holocaust survivors are an aging population but current estimates are that there will be 88,000 Jewish Holocaust survivors in 2010 and 37,000 in 2020. A large fraction of these survivors are receiving reparation payments. If this provision is not made permanent, those who suffered at the hands of the Nazis will be forced to share their modest payments with the government.

Not exempting this income from taxation is tantamount to the federal government "profiting" from restitution payments that are compensation for the pain and suffering of Holocaust survivors and their families.

#### INTERNATIONAL CONSIDERATION

The U.S. provision has served as a model for similar legislation in other countries. Specifically, the Russian government has studied and been influenced by the U.S. legislation when crafting a similar provision exempting Holocaust payments to Russian citizens.

Mrs. MALONEY of New York. Mr. Speaker, the United States has a long tradition of recognizing the importance of tax exemptions for the restitution of assets lost during World War II. The tradition began with military law 59 in 1947 and was continued by three treaties with Germany. While I voted against last year's H.R. 1836, I did support the provision exempting restitution payments for Holocaust survivors. That provision proves that the United States has retained its sensitivity to the extraordinary nature and penitent purpose of Holocaust restitution payments.

H.R. 4823 seeks to continue this proud tradition. This bill makes permanent the provision in H.R. 1836 excluding payments to Holocaust victims from taxable income. Without this bill, the exclusion for Holocaust restitution payments, like all aspects of H.R. 1836, will expire on December 31, 2010.

While no amount of money can truly compensate Holocaust survivors for the horrors they endured, in a world where Holocaust denial lives, it is crucial to make strong statements of support for Holocaust survivors. The increase over the past year of Anti-Semitic incidents in Europe makes it an especially important time to stand with those who refuse to condone Anti-Semitism.

Many of the restitution payments have maximum income qualifications. Therefore, much of the restitution goes to individuals with yearly incomes under \$20,000. Furthermore, according to the Jewish Council for Public Affairs, as many as 1.4 million people may receive claims, cutting the payments to individuals to a relatively small amount. For this money to have any real, rather than merely token, significance, the tax exemption must remain.

Australia, Canada, Finland, France, Greece, Hungary, The Netherlands, The United Kingdom, and Israel currently exempt restitution payments from taxation. So do 46 out of the 50 dates. The Federal government must continue to lead the way in supporting Holocaust Survivors. H.R. 4823 ensures that the support will not disappear in 2010.

Mr. CRANE. Mr. Speaker, I rise today in support of H.R. 4823. I am glad that we are moving forward to make permanent the provisions in the Economic Growth and Tax Relief Reconciliation Act.

The Holocaust was one of the worst atrocities committed by man against man. This simple provision will exclude compensatory payments made to victims and their heirs from taxation. Given the fact that an entire generation was nearly wiped out and that those who

survived will never fully recover from the emotional horrors of the Holocaust, this is a small way of compensating the victims. The current tax provisions are due to, "sunset," or expire on December 31, 2010. This instability makes it difficult for Holocaust victims and their families to plan their financial futures.

I find it deplorable to think that the Federal Government would seek to profit from restitution payments that are meant to compensate Holocaust victims and their families. These people have suffered enough. They must not be subjected to legislation that would rob them of over one-third of their rightful compensation.

Mr. Speaker, my brother-in-law and best friend, Andy Ross, survived the Holocaust. He was imprisoned in Belsen concentration camp until being freed by the Allied Forces. I'm not certain if he's eligible for compensation under the agreements worked out in Europe, and quite frankly, that doesn't really matter. What does matter is that while there is absolutely nothing we can do to ever erase the horrors of the Holocaust that are imbedded in the minds and hearts of those, like Andy, who survived this tragedy, we can avoid making it worse by taxing their compensation.

The thought of us promoting such a scheme as taxing these payments makes me absolutely ill.

Today, we are making a decision that might very well be the model for other nations. Therefore, I urge you, to be a role model and vote in favor of H.R. 4823.

Mr. CARDIN. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. SHAW. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Florida (Mr. SHAW) that the House suspend the rules and pass the bill, H.R. 4823.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. SHAW. 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 and the Chair's prior announcement, further proceedings on this motion will be postponed.

#### GENERAL LEAVE

Mr. SHAW. Mr. Speaker, I ask unanimous consent that all Members may have five legislative days within which to revise and extend their remarks and include extraneous material on the subject of H.R. 4823.

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

There was no objection.

#### REPEALING SUNSET OF ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001 WITH RESPECT TO EXPANSION OF CERTAIN ADOPTION PROGRAMS

Mr. CAMP. Mr. Speaker, I move to suspend the rules and pass the bill