

(1) DONATION.—The term “donation” includes any conveyance of land to the Federal Government that is required as a condition of receipt of any benefit under Federal law.

(2) FEDERAL LAND MANAGEMENT AGENCY.—The term “Federal land management agency” means each of the following:

- (A) The Forest Service.
- (B) The Bureau of Land Management.
- (C) The National Park Service.
- (D) The United States Fish and Wildlife Service.

(3) UNIT OF GENERAL LOCAL GOVERNMENT.—The term “unit of general local government” has the meaning given the term in section 6901(2) of title 31, United States Code.

TRIBUTE TO MAJOR GENERAL
ROBERT A. MCINTOSH, UNITED
STATES AIR FORCE

HON. DAVID L. HOBSON

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. HOBSON. Mr. Speaker, I take this opportunity to recognize and say farewell to an outstanding Air Force officer, Major General Robert A. McIntosh, upon his retirement from the Air Force after more than 36 years of commissioned service. Throughout his career, General McIntosh has served with distinction, and it is my privilege to recognize his many accomplishments and to commend him for the superb service he has provided the Air Force and our Nation.

General McIntosh is a native of my home State. He was born in Bellefontaine, Ohio, which until recently was in my Congressional District. He entered the United States Air Force through the ROTC program at Ohio University in 1966. After successfully completing undergraduate pilot training at Webb Air Force Base in Texas, F-4D fighter training at Homestead Air Force Base in Florida, and A-37 training at England Air Force Base in Louisiana, he joined the 604th Special Operations Squadron at Bien Hoa Air Base in South Vietnam. He served his nation as an aviator in Southeast Asia flying over 300 combat missions over North Vietnam.

Lieutenant McIntosh pinned on Captain at his next assignment, as an A-37 Combat Crew Training Instructor Pilot back at England Air Force Base from April 1969 to August 1971. He separated from active duty and began another distinguished military chapter as an Air Reserve Technician and active participant in the Air Force Reserve.

Captain McIntosh's first Air Force Reserve assignment was as an A-37 instructor pilot at the 910th Tactical Fighter Group at Youngstown Municipal Airport in Ohio. Next he held two critical positions at Grissom Air Force Base in Indiana, first as Chief of the 434th Tactical Fighter Wing standardization and evaluation office and then as Operations Officer of the 46th Tactical Fighter Squadron.

Major McIntosh then took on his most challenging assignment to date as the Director of Operations for the 926th Tactical Fighter Group at the Naval Air Station in New Orleans, Louisiana.

Lt. Col. McIntosh's dream of being a Commander was realized first at Richards-Gebaur Air Force Base in Missouri, in January 1982 when he took command of the 442nd Tactical Fighter Group. His assignments increased in

scope and responsibility, culminating in his selection as Commander of Air Force Reserve Command and Chief of the Air Force Reserve in 1994.

General McIntosh most recently served as Assistant to the Chairman of the Joint Chiefs of Staff for Reserve Affairs, where he continued his personal tradition of excellence, service, and integrity as he watched over the men and women of the Reserve Components during an historic period of the highest operations and personnel tempo ever seen. Deployment after deployment, he helped to break ground in Total Force operations as he advised our nation's top Commanding Generals as they prosecute the War on Terrorism.

General McIntosh's accomplishments are many. Units under his command received the Outstanding Unit Award two of seven years he was in command. He is a command pilot with more than 4000 hours flying the A-10, A-37, C-130, and F-4.

During his incredible career, General McIntosh has served the United States Air Force and our great Nation with excellence and distinction. He provided exemplary leadership to the best-trained, best-equipped, and best-prepared citizen-airmen force in the history of our Nation. General McIntosh is a model of leadership and a living example of our military's dedication to our safety and security entrusted to them by each of us.

General McIntosh will retire from the United States Air Force on 3 February 2003 after 36 years and seven months of dedicated commissioned service. On behalf of my colleagues on both sides of the aisle, I wish General McIntosh blue skies and safe landings. Congratulations on completion of an outstanding and successful career.

INTRODUCING THE SMALL
BUSINESS DROUGHT RELIEF ACT

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. HASTINGS of Florida. Mr. Speaker, I rise today to reintroduce the Small Business Drought Relief Act. The bill provides small businesses that depend upon water supply as a means of income with the opportunity to qualify and apply for disaster assistance from the Small Business Administration when drought affects their ability to earn income. This is the second Congress that I have introduced this much needed legislation, and the need for its immediate passage is greater today than ever.

As the clear majority of Members can attest to, the past two years have been two of the driest years in the history of the United States. The National Oceanic and Atmospheric Agency recently noted that 2002 was the second warmest year on record for the globe. In the western parts of United States, record low waterfalls were a plenty. On multiple occasions, more than half of the country was in moderate to extreme drought. Then, when Congress adjourned late last year, thousands of farmers and small businesses fell victim to partisan politics and were left without emergency assistance from the 2002 drought.

Under current law, small businesses whose income depreciates as a result of diminishing

water supply are unable to even apply for SBA loans. Often these businesses are family-owned and family-run recreational or commercial fishing firms. The majority of them are dependent upon water resources, whether lakes, streams, or rivers, for the ability to operate their businesses. When water levels drop to unbearable points, aside from the obvious water supply issues, boats are unable to make it into lakes and rivers, commercial fishing ceases to exist, and businesses often lay off workers and close their doors for good.

I became more acutely interested in drought relief the summer of 2001 when Florida found itself in the most prolonged drought it had seen in nearly 20 years. The water level in Lake Okeechobee, our country's 2nd largest fresh water lake, and located in my District, had decreased by nearly 25 percent. Not only did the water shortage in the lake cause problems for agriculture and water management, but it also destroyed the economic well being of small businesses around the Lake who depend on it for income. Realize this too, the clear majority of these businesses are owned by minorities or families who struggle every day just to get by.

As I began to try and help the towns and businesses surrounding the Lake in locating temporary assistance, even if it was only low interest loans, I found that unless a firm was involved in agriculture, assistance is virtually impossible. When it is possible, the bureaucratic red tape applicants must cut through is so discouraging that they don't even try.

The issue at hand, Mr. Speaker, is that droughts are major natural disasters. The Stafford Act says it is, as well as the U.S. Departments of Agriculture, Commerce, and Defense also say it is. Congress said it as recently as 1998. But for some reason, the Small Business Act does not include drought in its definition of disaster. Frankly, this oversight is a disaster of its own.

Today, Mr. Speaker, I am reintroducing a bill which will reconcile the oversight made by our body's predecessors and ensure that businesses who suffer from drought will live to see another day. I urge my colleagues to support this bill, and I urge the leadership to bring it swiftly to the floor for a vote.

IN CELEBRATION OF THE PHOEBUS
HIGH SCHOOL PHANTOMS
WINNING THE 2002 VIRGINIA
STATE GROUP AAA DIVISION 5
FOOTBALL CHAMPIONSHIP

HON. ROBERT C. SCOTT

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. SCOTT of Virginia. Mr. Speaker, along with my colleagues, Representative JOANN DAVIS and Representative ED SCHROCK, I rise with great pride to call attention to a group of young students from Hampton, Virginia who have distinguished themselves, their school, their community, and the Commonwealth of Virginia.

The Phoebus High School Phantoms football team had a remarkable season and we believe the Phantoms deserve formal recognition for their accomplishments. On December 14, 2002, the Phoebus High School Phantoms won their second straight state Group AAA Division 5 Football Championship, defeating

Stafford 39–13 in the title game at the University of Richmond stadium. And they did not just win the championship, they did it in style. The Phoebus Phantoms went undefeated during the 2002 season—finishing with a record of 14 and 0. There are 114 state Group AAA schools that play football in Virginia, and Phoebus High School was the only one to finish the 2002 season undefeated. And their win in the title game was Phoebus High School's 26th win in a row—including 10 shutouts.

Opened in 1975, Phoebus High School is the newest and smallest of Hampton's four high schools. Under the direction of Principal Phyllis Henry, the Phoebus faculty seeks to inspire students to strive for excellence and achievement in the classroom, in their extracurricular activities, and in their communities. Phoebus students meet rigorous academic requirements, and take responsibility for academic progress, behavior and attendance. The majority of Phoebus students continue on to institutions of higher education. It is clear that this drive for excellence has now been extended into the field of athletics.

Phoebus High School's championship this year marked the 8th time in the last 11 years that a Peninsula District team has won a state title in football. To quote from our hometown newspaper, the Daily Press, "High school football on the Peninsula is championship football."

We would like to extend our enthusiastic congratulations to Coach Bill Dee, his coaching staff, and all of the players on the Phoebus High School Phantoms—the 2002 Group AAA Division 5 Virginia High School League State Football Champions.

FAIRNESS, SIMPLIFICATION AND
COMPETITIVENESS FOR AMERICAN
BUSINESS ACT OF 2003

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleagues, Mr. SAM JOHNSON from Texas, Mr. PORTMAN from Ohio and Mr. RAMSTAD from Minnesota, in introducing a bill, the "Fairness, Simplification and Competitiveness for American Business Act of 2003". This bill is very similar to the one I introduced in the last Congress, and contains many of the provisions that have been included in past bills I have sponsored on international tax matters. Our trade laws and practices, as well as our commitment to the World Trade Organization, have encouraged the expansion of U.S. business interests abroad. That process continues with passage of the Trade Promotion Authority legislation and recent announcements of various free trade agreements that have been completed or are being negotiated. However, our tax policy lags far behind and seems out of sync with our trade policy. Many would argue that our international tax policy seems to promote consequences that may be contrary to our national interest.

The United States continues to be the largest trading nation in the world. In a \$10 trillion-plus economy, current data indicate that the value of our exports and imports of goods and services continues to represent about 25% of our GDP. It is no secret that our economy is

more and more trade dependent, as our companies depend on overseas markets for a much larger share of profits and sales.

Recent cases with the WTO show how our trade relations with various countries or blocks of countries affect the competitiveness of U.S. multinationals vis-a-vis their foreign competitors. Tax policy sometimes becomes intertwined with trade policy. For example, how we comply with the WTO ruling that our foreign sales corporation/extraterritorial income tax provisions are a prohibited export subsidy highlights the significance of these matters to our economy. The ruling allows sanctions that would amount to an annual \$4 billion-plus potential hit against U.S. exports, unless we come into compliance. The forty-year-plus history behind the FSC/ETI and predecessor provisions was all about trying to make our companies tax competitive with their foreign competitors.

I don't believe anyone would seriously dispute that our tax system, in general and especially as it relates to international taxation, is overly complex and basically out of date. Many provisions were enacted, e.g. subpart F, in a totally different era as far as the world economy and competitiveness are concerned.

The focus of the legislation is to make the international area more rational. The proposal contains a number of provisions to simplify and make fair our international tax laws. In general, the bill seeks in important ways to: (1) simplify this overly complex area, especially in subpart F of the Code and the foreign tax credit mechanisms; (2) encourage exports; and (3) enhance U.S. competitiveness in other industrialized countries. The bill includes some provisions proposed by the Joint Committee on Taxation in its simplification report issued in 2001. In addition, Treasury officials have repeatedly stressed the importance of updating our international tax laws.

Some of the provisions in the prior bill have been modified to be consistent with H.R. 5095, introduced in the last Congress by the Chairman of the Ways and Means Committee. In addition, provisions relating to subpart F have been added from that bill. They are essential to updating that portion of the Internal Revenue Code.

In summary, the law as now constituted frustrates the legitimate goals and objectives of U.S. businesses and erects artificial and unnecessary barriers to U.S. competitiveness. Neither the largest U.S.-based multinational companies nor the Internal Revenue Service is in a position to administer and interpret the mind-numbing complexity of many of the foreign provisions. Why not then move toward creating a set of international tax rules that taxpayers can understand and the government can administer? I believe the proposed changes in this bill represent a creditable package and we have a unique opportunity in the 108th Congress to make significant progress in enacting reform in the international tax area. I urge your support of the proposal.

THE AUTISM EPIDEMIC MUST BE
A HIGH PRIORITY FOR THE 108TH
CONGRESS

HON. DAN BURTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. BURTON of Indiana. Mr. Speaker, as we come back to Washington this January and set our priorities for the first session of the 108th Congress, I want to remind my colleagues that we have a looming crisis—a crisis of spirit, of policies, and of economics. This crisis is a looming and immediate economic crisis to the education system, to health care systems, to long-term housing and care for the disabled, to un-addressed research needs, and most especially to an increasing number of families across the country. This crisis is the autism epidemic.

Over the last three years, you have heard me speak many times on this issue—and you will continue to hear me speak on this issue because we have our work cut out for us. You well know that my own grandson was adversely affected by a series of vaccines and became autistic. When I looked at what I thought was a rare condition, I found that my grandson was one among many similarly injured.

Our health agencies have spent much of the last decade in denial about this problem. To date, they have not replicated clinical studies that point to a connection between autism enterocolitis and the Measles, Mumps, Rubella (MMR) vaccine. Nor have our health agencies adequately addressed the dangers of thimerosal in pediatric vaccines and the fact that tens of thousands of families feel their children were injured from thimerosal-containing vaccines, leaving their child autistic.

Autism is a condition that has no known cure. Children, whether autistic from birth as a result of vaccine injury, genetic defects, or as a result of some other environmental influence, require lots of special medical and educational attention. The earlier a diagnosis is made and interventions are begun, the better the long-term outlook can be for a child. This is why the programs such as First Steps in Indiana are so important. However, this attention gets to be very expensive. Many of the private schools, specifically designed to educate children with autism have annual tuitions of \$60,000 or more. Many of these children, when in public schools, require a full-time one-on-one aide, and numerous other special accommodations including speech and occupational therapies. Mainstream and Special Education Teachers need special autism teacher training. Every child with autism or any disability is entitled under Federal law to a free and appropriate education.

PREVALENCE OF AUTISM

Last week the Centers for Disease Control and Prevention (CDC) published in the Journal of the American Medical Association their Prevalence Study of Autism Rates in metropolitan Atlanta. In this report, they acknowledged that autism prevalence rates published prior to 1985 were 4 to 5 per 10,000 for autism spectrum disorders and 1 to 2 per 10,000 for the more narrow definition of autism. In Atlanta in 1996, the rates in children ages 3 to 10 had skyrocketed to a range of 19 per 10,000 to 47 per 10,000. Two years ago, the