

\$40,250 for single taxpayers and \$58,000 for married couple filing jointly in 2005. This would still leave 1 million families paying the AMT. Unlike other tax cuts being forced through by Republicans, this will only be a temporary 1-year fix. The Congressional Budget Office estimates that a true fix of the AMT would cost \$376 billion over 10 years. But Republicans have refused to pull back their tax cuts for the wealthy, which have created a \$3 trillion deficit, in order to pay for this essential middle class tax relief.

I ask unanimous consent to insert into the record an editorial from the May 10, 2004 Los Angeles Times highlighting the budget gimmicks being used to disguise the cost of AMT and other tax cuts.

Today Democrats bring to the House floor a true solution to the AMT problem. The Democratic substitute completely exempts married couple families with incomes under \$250,000 from the alternative minimum tax, providing tax relief to more than 10 million families.

The Democratic plan is fully paid for by cracking down on corporate tax shelters. Nearly two-thirds of corporations paid no tax at all in 2000 and this is an important step to ensuring that corporations pay their fair share while relieving middle class families from the unfair burden of the alternative minimum tax.

It is important that we act today to ensure average income Americans will not unfairly face the alternative minimum tax in 2005. However, I believe we should provide this relief in a fiscally responsible manner that will not burden future generations of Americans. I urge my colleagues in joining me today in support of real AMT relief.

[From the Los Angeles Times, May 10, 2004]

#### PRESTO!—IT'S DEFICIT MAGIC

Federal Reserve Chairman Alan Greenspan is increasingly testy about the perils of the federal budget deficit, warning Congress and the Bush administration last week that it poses "a significant obstacle to long-term stability." The higher the debt goes, the more the threat of inflation increases. That forces the Federal Reserve to raise interest rates, slowing economic growth. Friday's sunny job creation figures, though good news, also intensify pressure to raise rates.

The Congressional Budget Office projects a deficit of \$477 billion for 2004—and by 2013, a recent average college graduate will shoulder \$51,520 of the total national debt. The new \$25 billion request by the White House to underwrite the Iraq occupation will be on top of those projections. But Congress continues living in a fiscal house of mirrors, using gimmickry to disguise the cost of current and proposed tax cuts.

The mischief begins with the one-year curb on the so-called alternative minimum tax that the House approved Wednesday. If enacted, it will shield about 9 million individuals and families at a cost of \$17.8 billion to the Treasury. The AMT is a parallel tax system originally designed to prevent the wealthy from avoiding all income taxes. But because it was not indexed for inflation, middle-class taxpayers are falling within its limits. Indexing the tax makes sense, but not on top of the more reckless cuts already passed.

Now Congress seeks to have it both ways by relying on one-year extensions. It pretends at budget time that hundreds of billions of AMT dollars will be available over the next decade. Then it can turn around and extend AMT relief for another year.

The "marriage penalty" produces another sleight of hand. A tax code quirk often penalizes married couples when both spouses

work. Once again, relief is good in theory but lawmakers aren't honest about lost revenue. By pretending the AMT will be in effect, they assume for budgeting purposes that about half of the tax cuts the AMT is intended to provide for married couples will be canceled out. Dizzying as well as deceptive.

The congressional Joint Committee on Taxation estimates that if, as is likely, the AMT is curbed each year, the bill the House passed April 28 for marriage relief would cost \$204 billion over 10 years, not \$105 billion.

If Congress rolled back the parts of the tax cuts that benefit the most wealthy, changes to the AMT and marriage penalty could be considered, but cuts already enacted reduce federal taxes of households with incomes above \$1 million an average of \$123,600 in 2004. Over the next decade, interest payments on tax-cut debt will amount to all that the government spends on the departments of Education, Homeland Security, Interior, Justice and State.

The longer that lawmakers budget by fakery, the more they will inundate future generations with trillions in debt. Whom will those generations blame?

PROVIDING FOR CONSIDERATION OF H.R. 4279, PROVIDING FOR DISPOSITION OF UNUSED HEALTH BENEFITS IN CAFETERIA PLANS AND FLEXIBLE SPENDING ARRANGEMENTS; H.R. 4280, HELP EFFICIENT, ACCESSIBLE, LOW-COST, TIMELY HEALTHCARE (HEALTH) ACT OF 2004; AND H.R. 4281, SMALL BUSINESS HEALTH FAIRNESS ACT OF 2004

SPEECH OF

**HON. C.A. DUTCH RUPPERSBERGER**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 2004*

Mr. RUPPERSBERGER. Mr. Speaker, the rising cost of health care is running out of control. With these flexible savings accounts it allows employers to pay for health care not covered by their health plans. It is only right that left over funds be rolled over into next years accounts. I support this bill to help people pay for their health care coverage.

PROVIDING FOR CONSIDERATION OF H.R. 4275, PERMANENT EXTENSION OF 10-PERCENT INDIVIDUAL INCOME TAX RATE BRACKET

SPEECH OF

**HON. JOHN LINDER**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 2004*

Mr. LINDER. Mr. Speaker, I rise in support of this modified, closed rule, and thank my friend and colleague from the Rules Committee, Mr. SESSIONS, for yielding me this time.

Mr. Speaker, this is a fair and traditional rule for legislation that amends the Internal Revenue Code, and I am pleased that the House will have the opportunity to consider the merits of the underlying legislation, H.R. 4275, as well as an amendment in the nature of a substitute from the Ranking Member of the Ways and Means Committee, Mr. RANGEL.

Mr. Speaker, this rule before the House, H. Res. 637, will give Members of the House an opportunity to consider legislation that will spur economic growth and save taxpayers money by providing tax relief for working Americans.

I also want to commend Mr. SESSIONS, my friend and colleague on the Rules Committee, for introducing this important legislation. H.R. 4275 would permanently preserve the 10-percent income tax bracket, which was created in the 2001 Bush tax cut in order to reduce the burden on working Americans. As a result of this tax relief, currently, the first \$7,000 of individuals and \$14,000 of couples' taxable income is taxed at 10-percent instead of 15-percent.

If we fail to enact H.R. 4275, tax brackets will revert to their pre-2001 levels at the end of this year. For example, the ten percent bracket's income limits would return to \$6,000 for individuals and \$12,000 for couples in 2005, causing 73 million working Americans to pay higher taxes next year.

Additionally, the ten percent bracket would disappear completely after 2010, and taxpayers could face an average tax increase of \$2,400 over the next decade.

Lastly, over 24 million low-income workers will be pushed into a higher tax bracket. Therefore, compared to 2004 levels, many individuals and businesses will face higher federal taxes if we fail to enact H.R. 4275.

Mr. Speaker, I urge my colleagues to join me in supporting this rule so that we may proceed to debate the underlying legislation.

SUPPORTING THE GOALS AND IDEALS OF THE PEACE OFFICERS MEMORIAL DAY

SPEECH OF

**HON. JIM MATHESON**

OF UTAH

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 11, 2004*

Mr. MATHESON. Mr. Speaker, this week, we honor the dedicated service of law enforcement officers across America as law enforcement officers and their families will participate in the 16th Annual Candlelight Vigil at the National Law Enforcement Officers Memorial located in Washington, DC and other events that recognize and honor the work and sacrifice of officers throughout the country. The memorial is a monument of remembrance that has the names of 14,000 law enforcement officers killed in the line of duty engraved on its surface.

In my home state of Utah, we are particularly fortunate to have a number of dedicated individuals working to protect our citizens.

These days, we all tend to focus on the armed forces, which are obviously a critical element of national defense. But it is also important to remember those on the front lines here at home. Local law enforcement officers need Congress' help to ensure that our streets stay safe for law-abiding citizens. That's why I support both the COPS grants and Byrne grants. I think that one of the best things the federal government can do for local law enforcement is to provide the tools for police officers to best carry out their duties.

Every single day, acts of heroism and valor are performed by police officers across our nation. We have made tremendous progress

in terms of crime prevention and crime solving, but we need to remember that there are only so many available law enforcement officers at a given time. As our society grows, the demands placed on these individuals have also increased tremendously.

The falling crime rate has largely benefited urban and suburban areas, so it is important to remember our rural constituencies also need our help in fighting crime. Officer safety and the ability to investigate major crimes are often compromised by a lack of resources in rural areas. One of the local police chiefs in a small town in my district recently told me that his main concern at home is not Al Qaeda infiltrating the town—it's making sure that the middle school down the streets is drug free and safe.

I truly thank the members of law enforcement across this nation for their service and I commit to working in support of both homeland security and domestic security.

#### RECOGNIZING AND HONORING THE TENTH ANNIVERSARY OF THE VIETNAM HUMAN RIGHTS DAY

SPEECH OF

**HON. RAHM EMANUEL**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 11, 2004*

Mr. EMANUEL. Mr. Speaker, I rise today in strong support of H. Res. 613, recognizing Vietnam Human Rights Day. This resolution marks the tenth anniversary of the day the Manifesto of the Nonviolent Movement for Human Rights in Vietnam was announced. This landmark document was written in 1994 by the great human rights leader Dr. Nguyen Dan Que, who called for an end to human rights violations in Vietnam.

Dr. Que is one of the most prominent advocates for democracy, freedom and human rights in Vietnam. He has remained in Vietnam since 1975, after the fall of Saigon and the departure of the last American troops. Even in the face of significant peril, Dr. Que defied the communist regime by speaking out in defense of human dignity and the rights of all Vietnamese people. He has been imprisoned intermittently for the past 20 years, and remains under constant supervision and subject to frequent harassment by the Socialist Republic of Vietnam. He continues his struggle in order to focus the world's attention to the thousands of his countrymen and fellow dissidents who are also harassed, tortured or imprisoned for openly criticizing the government.

One such dissident is Father Thaddeus Nguyen Ly, a Roman Catholic priest who was invited to testify before the United States Commission on International Religious Freedom in 2001. Although he was denied permission to leave his country to testify in person, his statement cited several specific actions taken by the Government of Vietnam that violated religious freedom and which he described as "extremely cruel." He called for a "non violent and persistent campaign" to achieve full religious freedom for all people in Vietnam.

The Vietnamese government imprisoned Father Ly on the basis of that testimony. He was branded a traitor for "slandering" the Communist party, and "distorting" the religious pol-

icy of the government. Father Ly was arrested and tried without the benefit of counsel. In a trial that lasted only a single day, he was convicted of all charges and sentenced to fifteen years in prison and an additional five years of administrative probation. Father Ly's nephews were also imprisoned, further demonstrating this case of egregious oppression of human rights and its devastating impact on Father Ly's family.

Mr. Speaker, it has been ten years since the United States ended its trade embargo with Vietnam and normalized relations with Hanoi under the policy known as "constructive engagement," which has proven effective with our previously closed societies in which human rights violations were prevalent. While the U.S. continues to open diplomatic relations with Vietnam, we must continue to advance constructive engagement to ensure a more open, democratic and prosperous Vietnamese society. It is our responsibility to promote greater freedom of speech and religion and greater respect for basic human rights in Vietnam.

Mr. Speaker, human rights shall always remain a firm pillar of U.S. foreign policy. Accordingly, I thank the gentleman from Virginia for introducing this important resolution and I urge my colleagues to support it.

#### RECOGNIZING THE VETERANS WHO SERVED DURING WORLD WAR II, THE AMERICANS WHO SUP- PORTED THE WAR, AND CELE- BRATING THE COMPLETION OF THE NATIONAL WORLD WAR II MEMORIAL

SPEECH OF

**HON. RON KIND**

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 11, 2004*

Mr. KIND. Mr. Speaker, I rise in support of H. Con. Res. 409, which recognizes the 16,000,000 Americans who served in the armed forces during World War II and the millions more who supported them at home. As the dedication of the National World War II Memorial and the 60th anniversary of D-Day approach, our country will rightfully be thinking of those Americans who bravely gave or risked their lives to a great cause.

I remain in awe of this generation, of men who accepted the call to travel around the world to spend years fighting in the Asian and Pacific theaters, and of women who kept the country running by assuming jobs in factories, growing victory gardens, and serving overseas in the Women's Army Auxiliary Corps and other capacities.

It has been my good fortune to spend some time with veterans and their families in my home district of western Wisconsin, and I always enjoy hearing their stories of wartime. In fact, it was the experience of listening to my uncle, a World War II veteran, that inspired me to introduce legislation creating The Veterans Oral History Project. Almost four years after becoming public law, the Veterans History Project at the Library of Congress has collected 16,000 stories and is working at a feverish pace to collect more everyday. This living legacy is testament to the millions of Americans who sacrificed so much during World War II.

Now, almost 60 years after the end of the war, a monument has at last been built in our nation's capital that pays tribute to the generation that fought and won World War II. The monument, set in the middle of the National Mall between the Lincoln Memorial and Washington Monument, will remind all visitors to the city that World War II was the defining event of the 20th Century and the seminal point for what is often and aptly called "the Greatest Generation."

#### THE HUMANITARIAN CRISIS IN SUDAN

**HON. EDDIE BERNICE JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 13, 2004*

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, I rise today to speak about the ongoing humanitarian crisis in Sudan today.

Sudan is the ninth largest country in the world and Africa's largest. The wars of Sudan have killed more people than in Kosovo, Bosnia, Rwanda and Somalia combined, most of them civilians. For the best part of 50 years, peace has eluded the people of Southern Sudan.

Southern Sudan has not only been neglected by Northern Sudan, it has also been neglected by the world.

It is estimated that more than 3 million people have been uprooted from their homes and the numbers of dead are unknown.

Destruction of homes, huts, crops and agricultural areas, wells, shops and entire villages are systematically taking place. Women report that they would be kidnapped and raped if they went any further than one and one-half kilometers away from their camp to collect wood or to tend to their vegetables.

These actions have resulted in a dire human rights and humanitarian crisis.

Neighboring governments have generously received Sudanese refugees. It is estimated that over 110,000 Sudanese refugees are in Chad; 223,000 are in Uganda; 88,000 are in Ethiopia; 69,000 in Democratic Republic of the Congo and 60,000 are in Kenya.

Women arrive in refugee camps already greatly traumatized by hardship and loss. They may have walked for months through hostile territory, living on wild fruits and drinking water from puddles. Often the weaker members of their family, particularly, their children, have died along the way.

In a Kenyan refugee camp, a Southern Sudanese woman says, "We flee the Sudan and our problems follow us. The security is fine but it's an alien environment—hot and windy, no grass or rain or water. We get homesick for familiar surroundings. Most people who came here have died even though there's a hospital. The place where they bury people is full. Now they have started another one."

Mr. Speaker, the United States must do everything in its power to encourage the government of the Sudan to end this abuse.

Although this current conflict was initiated by rebel forces, the government of the Sudan has a legal responsibility to protect all its citizens and uphold the law.

We must act immediately to prevent the recurrence of the human rights that have already taken place and act swiftly to restore