

living in grandparent and other relative headed households. About 2.5 million of these children are living in homes without either parent present. Regardless of the many reasons children enter relative care, including death of a parent, neglect, and substance abuse, it is never, ever the fault of the child. I commend grandparents and other relatives who step forward to care for these children, keeping them out of foster care while providing safe, stable, homes, often at great personal and financial sacrifice.

Stories of a 78-year-old grandmother raising a four year old, a 71-year-old grandfather raising 5 teenagers, or a single grandmother raising more than 6 grandchildren are all too common throughout Colorado and our nation.

Grandparents and other relative caregivers are often the best chance for a loving and stable childhood for the children in their care, but their hard work and dedication often goes unnoticed. Mr. Speaker, today, I offer my formal acknowledgement and deepest appreciation for the ongoing service of these caregivers to our country and our nation's most valuable asset, our children.

HONORING THE LIFE AND WORK OF SIMON WIESENTHAL

SPEECH OF

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 6, 2005

Mrs. MALONEY. Mr. Speaker, I rise today to join my colleagues and the world community in honoring the life and work of Simon Wiesenthal. Especially during the High Holidays, it is important and appropriate to recognize the extraordinary achievements of a man who devoted the last 60 years of his life to the pursuit of justice for the victims of the Holocaust. Hitler's Nazi regime was responsible for the murders of nearly six million Jewish men, women, and children and more than 11 million people overall.

Today, the relentless efforts of Simon Wiesenthal have led to the conviction of more than 1,000 of these Nazi war criminals. He was instrumental in the captures of Adolf Eichmann, the architect of the Nazi plan to annihilate the European Jewish population, and Karl Silberbauer, the Gestapo officer responsible for the arrest and deportation of Anne Frank.

Although Simon Wiesenthal has passed away, his memory will live on forever. One way to ensure this is through the work of the Simon Wiesenthal Center. The organization actively promotes awareness of anti-Semitism while continuing to bring to justice surviving Nazi war criminals. Although its headquarters are located in Los Angeles, I am proud that my district is home to the Simon Wiesenthal New York Tolerance Center.

I urge the House today to reaffirm our commitment to the fight against anti-Semitism and all forms of prejudice. Simon Wiesenthal's legacy teaches us that the perpetrators of genocide cannot be allowed to continue their path of persecution. It is crucial for Congress to continue to support Holocaust organizations like the Simon Wiesenthal Center so that history does not repeat itself. Simon Wiesenthal once said; "When we come to the other world [after death] and meet the millions of Jews

who died in the camps and they ask us, 'What have you done?'. . . I will say, 'I didn't forget you'." It is important that we take another step to remember the man who would never consider the atrocities of the Holocaust a part of the past.

DEPARTMENT OF JUSTICE APPROPRIATIONS AUTHORIZATION ACT, FISCAL YEARS 2006 THROUGH 2009

SPEECH OF

HON. DAVID DREIER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 28, 2005

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3402) to authorize appropriations for the Department of Justice for fiscal years 2006 through 2009, and for other purposes:

Mr. DREIER. Mr. Chairman, I rise in strong support of the amendment I am offering with my friends Mr. KOLBE and Chairman LEWIS to reauthorize the State Criminal Alien Assistance Program.

Illegal immigration is a critical federal responsibility and a serious local problem. Local law enforcement are on the front lines when it comes to keeping neighborhoods safe from illegal immigrants who commit crimes. Our officers are forced to shoulder the added burden of punishing undocumented individuals who endanger our communities.

The SCAAP program is designed to fulfill the federal government's responsibility to reimburse states and localities for the significant costs they incur when jailing illegal aliens. Passage of this amendment will demonstrate our unwavering support for local law enforcement as they uphold the law and protect our communities.

This amendment authorizes \$750 million for SCAAP in fiscal year 2006, \$850 million for 2007, and \$950 million for each of fiscal years 2008–2011. While significant, this money represents only a fraction of the true costs incurred by state and local governments. California alone spends more than \$750 million each year to jail criminal illegal aliens.

The amendment also adds an additional measure of accountability and oversight to the SCAAP program. It requires the DOJ Inspector General to report to Congress on how effectively jurisdictions that receive SCAAP funding are cooperating with the Department of Homeland Security on deporting criminal aliens. Clearly, it is a national security priority and a local necessity to deport criminal aliens. This measure will help keep the federal focus on securing the borders, right where it should be.

It is also important to note that the SCAAP program is not only critical for border states, such as California and Arizona, which Mr. KOLBE, Mr. LEWIS and I are privileged to represent. States with the highest growth in illegal immigrants include North Carolina and Iowa. SCAAP has assisted all 50 states, the District of Columbia, Puerto Rico and the Virgin Islands.

Let's stand with our local law enforcement and support robust funding for SCAAP. Support the Kolbe/Dreier/Lewis amendment.

KYRGYZSTAN LEADERSHIP ON GLOBAL SECURITY, DEVELOPMENT AND DEMOCRACY

HON. GREGORY W. MEEKS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. MEEKS of New York. Mr. Speaker, in his September 17, 2005, address to the 60th session of the United Nations General Assembly, Kurmanbek Bakiev, President of the Kyrgyz Republic, called on his fellow Heads of State to join him in supporting U.N. peace keeping by fighting poverty and promoting democratic development. President Bakiev told the U.N. General Assembly "it is no accident that exactly in the poorest regions of the world the most serious regional conflicts arise".

Kyrgyzstan, the only state in Central Asia that participates in peace making efforts by the United Nations, has directed military observers and staff officers to the missions of the United Nations in Liberia, Burundi, Sierra Leone, Serbia, Kosovo, and Sudan. On September 23, 2005, Leandro Despouy, Special Rapporteur on the Independence of Judges and Lawyers of the United Nations Commission on Human Rights, praised Kyrgyzstan's courageous leadership in supporting the resettlement of Uzbek refugees to third countries along with its commitment to the Geneva Convention. Mr. Despouy called on international donors to provide financial support for Kyrgyzstan's reform programs.

Kyrgyzstan has also been a critical ally in the international community's efforts to rebuild and strengthen Afghanistan. It has made its territory available to the coalition to combat terrorism and promote regional safety and security.

Mr. Speaker, I would like to share with my congressional colleagues President Bakiev's September 17, 2005, address to the United Nations' 60th General Assembly and ask that it be printed in the CONGRESSIONAL RECORD.

Mr. Chairman, Mr. Secretary General, dear delegates, ladies and gentlemen, first of all, I would like to congratulate you, Mr. Chairman, on your election to the responsible post of Chairman of the Sixtieth Anniversary Session of the General Assembly of the United Nations and to wish you every success in so honorable and noble a mission. Let me also express words of gratitude to your predecessor Mr. Jean Ping for the successful moderation of the previous session of the Assembly.

Mr. Chairman, the Summit of the United Nations which came to an end yesterday confirmed that the United Nations Organization remains the universal organization capable of bringing important contributions to the matters of strengthening international peace and security, the maintenance of sustainable development, and the search for adequate answers to new global challenges and threats. In this regard, I hope that the 60th Anniversary Session of the General Assembly of the United Nations becomes the major event in our time, and will give to all mankind a feeling of confidence and hope in our future.

Rapid changes in the world have not bypassed Kyrgyzstan. Our people, not remaining indifferent to its own destiny, in March of this year have chosen the way of development, progress and creativity. In the new history of Kyrgyzstan, one more page has been turned. We enter into the 21st century with firm determination to realize the deep

expectations and hopes for peace, prosperity, progress and freedom. We are confident that the goals reflected in the Millennium Declaration will be realized fully for the benefit of each person in the Kyrgyz Republic.

To keep the respect and to justify hopes of people, the United Nations cannot lag behind the fast and accelerated changes in the world. It should not only respond to these realities, but also create more effective mechanisms of prevention and confrontation to both new challenges and risks.

In this regard, we in Kyrgyzstan are deeply convinced that reform of the United Nations should be reflective of the will, the fundamental rights and interests of all states-members and people.

In previous years, the Security Council has been repeatedly criticized for failures in the field of maintenance of international peace and security. Therefore, for all of us, it is extremely important that the Security Council most effectively carry out the basic preservation of peace, international order and tranquility. Kyrgyzstan consistently supports expansion of the membership of the Security Council and reforming of its methods of work so that it will become more representative and democratic, and consequently more effective. It is our belief that the reform of the Security Council should be based on principles of universality, efficiency and wide geographical representation. Decisions of the Security Council should be, as much as possible, timely, and their implementation correspondingly expeditious.

The Kyrgyz Republic shares the position that reform of the system of the United Nations will be successful only insofar as the reform of the Security Council will be followed with reform of both the General Assembly and the Economic and Social Council. We support the efforts aimed at the more pervasive activity of the General Assembly and strengthening of coordination functions of the Economic and Social Council. Effective coordination between these three principal bodies is extremely important for the complex decision making regarding current urgent problems.

We all realize how great and complex are the challenges facing the United Nations in the area of maintenance of global peace and security. In this regard, I would like to note that Kyrgyzstan also intends to make a contribution. And for the first time, it has nominated its own candidature for non-permanent membership of the Security Council for the period of 2012-2013. We realize the full extent of membership responsibility in this key body of the United Nations Organization. I can assure you that Kyrgyzstan will use its best efforts to activate cooperation with the member states in all regions and become the reliable partner in the decisions of global policy.

Mr. Chairman, I would like also to note that today the United Nations and its institutes are more engaged with the issues of development than security. In a scene in which many organizations of the United Nations system constantly deal with problems of development, there is only one constantly operating body which deals with problems of security. In our opinion in conditions of globalization and strengthening of interdependence and the risks connected both with technological and natural disasters along with international terrorism and extremism, the functions of the United Nations on maintenance of global security should be considerably strengthened. In this regard, along with the programs connected with development, the preventive measures directed to security also should be strengthened.

The history of international affairs of the second half of the last century shows that it is practically impossible to support success-

fully international peace and security until the basic conditions necessary for people's existence are created. Poverty and deprivation often bring to escalation the infringements of international peace and security. It is no accident that exactly in the poorest regions of the world, the most serious regional conflicts arise. Simultaneously to reach the purposes of security and of development, the international community should carry out a more balanced policy.

It is necessary for the world community to work actively in overcoming distinctions and inequalities between the countries of the North and the South. In our opinion, the United Nations requires the creation of such interactive mechanisms which will remove the problems causing the poorest countries to drop out of universal development, and their participation in decision making. The countries of the South should become full participants in the decisions involving global problems.

Kyrgyzstan remains devoted to the Monterrey Consensus according to which the developed countries will increase development aid, and poor countries in their transformation will use this aid more effectively. At various authoritative forums, an understanding of the Concepts of Sustainable Economic Development and Sustainable Human Development has been reached. We completely support this. These concepts, with substantive provisions, will find reflection in our national strategy and programs. At the same time, successful realization of national programs of the various countries is directly connected with regional and international cooperation. On this joint interest, the role of the United Nations and its agencies, with a view of fast achievement of mutual understanding, coordination of mutual efforts should be considerably strengthened.

We support the proposal on drafting a National strategy of development and its adoption in 2006 and achievement by 2015 as parameters of implementation of the purposes in the field of the development, formulated in the Millennium Declarations. In our opinion, the United Nations should mobilize new resources, strengthen coordination and increase the contribution regarding decisions on problems of development.

We consider that it is time for donor countries to move from the declaration of obligations to concrete actions. In this regard the Kyrgyz Republic welcomes the decision of the European Union to allocate 0.7 percent of the GDP as an official aid of development by 2009. Besides, the Kyrgyz Republic supports the necessity of a comprehensible level of debts and acceptance of urgent and scale measures on the simplification of debt burden for developing countries.

Kyrgyzstan is a mountain country. The mountain states are characterized by remoteness, difficult accessibility, information inaccessibility, severe geo-climatic conditions, greater expenses for maintenance of life. At the same time, receiving the financial aid from the developed countries Kyrgyzstan itself is the donor on rendering eco-system services whose value yearly increases. So, for example, the Kyrgyz Republic is one of the basic repositories of glaciers and the supplier of fresh water in the region. Besides, within the International Convention on Preservation of Biological Variety, there is in Kyrgyzstan the operation of a network of biosphere territories. Kyrgyzstan emits into the atmosphere much less hotbed gases than the majority of the countries of the world, and thus brings a contribution to the preservation of an ozone cloud of the planet.

Simultaneously, to our great regret, in our territory, there are storehouses of radioactive waste—an inheritance from a military-industrial complex of the former Soviet

period. Their maintenance and the prevention of further potential ecological accidents for the entire Central Asian region are an excessive burden for Kyrgyzstan. We consider that the international community at a coordinating role of the United Nations, should concern itself more closely to such zones of high ecological risk and render sufficient financial and technical aid directed at the prevention of global and regional ecological disasters.

We also consider that for the decisions of a national scale, the United Nations should promote more actively the participation of the poor and developing countries regarding sustainable development. The presence of a big debt interferes with sustainable social and economic development of mountain territories.

In addition to wider initiatives on the maintenance of readiness for disasters and mitigation of their consequences, Kyrgyzstan supports initiatives on the creation of a worldwide early warning system on acts of nature. As a mountain country Kyrgyzstan constantly collides with regular and often repeating acts of nature—earthquakes, landslips, avalanches, flooding of cities and settlements. Our long experience on liquidation of consequences of similar disasters takes huge sums from economic and social development and thus highlights the importance of strengthening ecological security. As a first step, Kyrgyzstan suggests the use of its territory as a pilot area for the prevention and mitigation of consequences of such kind of natural disasters.

Mr. Chairman, I would like to express also support to the proposal on the establishment of a Committee of the regional organizations under the United Nations. It will allow the involvement of unused potential of the regional and sub-regional organizations in the prevention and settlement of conflicts and also other important regional problems. The regional structures having the corresponding potential and effectively acting at the present moment should play a complementary role before new threats and challenges. Kyrgyzstan supports participation in work of this Committee of such organizations, as the Shanghai Cooperation Organization, the Organization of the Treaty on Collective Security, the Euro-Asian Economic Union and the Organization of the Central Asian Cooperation.

We also support the measures directed to an increase of efficiency of peace-making operations; in this regard we welcome the proposal of the Secretary General on the establishment of strategic reserves for activity of the United Nations on maintenance of the world and reserve potential of civil police of the United Nations.

The Kyrgyz Republic is the only state in Central Asia that participates in peace-making efforts of the United Nations, having directed military observers and staff officers in the Missions of the United Nations in Liberia, Burundi, Sierra Leone, Serbia and Montenegro (Kosovo) and Sudan. We are proud that we bring our contribution to the efforts of the United Nations to these countries and are fully determined to give support to such noble activity.

Kyrgyzstan actively supports efforts of the international community on restoration and strengthening of the world in Afghanistan and has given its territory for accommodation of forces of the Antiterrorist coalition and the Organization of the Contract about collective safety, providing measures on maintenance of safety in region.

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and the Organization of the Treaty on Collective security, providing measures on maintenance of security in region.

We remain devoted to the establishment of the nuclear Free Zone in the Central Asia. Now the text of the relevant Treaty is coordinated by five countries of region and we are glad that the depository of the Treaty will be the Kyrgyz Republic. We believe that it is testimony of high trust and a recognition of the contribution of our republic in the implementation of the initiative establishing a Nuclear-free Zone. I am firmly convinced that the establishment of a Zone free from nuclear weapons in our region will promote the strengthening of global security and regional stability. We hope to obtain corresponding support of the world community.

In conclusion Mr. Chairman, I would like to note that the world community experiences a complex period of formation of a new system of international affairs. Already, it is clear that it will be a long process. The states—members of the United Nations should affirm their readiness to achieve practical solutions to the most essential problems of our time: to struggle with poverty, famine, illnesses, to provide sustainable development. The 60th session of the General Assembly should remain with us in memory as the session of reforms. Thank you for your attention.

LEGISLATION TO PROHIBIT STATES FROM TAXING RETIREMENT INCOME OF NON-RESIDENTS

HON. CHRIS CANNON

OF UTAH

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. CANNON. Mr. Speaker, I am introducing today legislation to clarify Public Law 104-95, adopted by the Congress in 1995, prohibiting States from taxing the retirement income of nonresidents. Public Law 104-95, enacted in 1996, precludes States, other than the State in which a retiree resides, from taxing certain retirement benefits. The law defines "retirement income" as any income from specified types of qualified pension plans or from a nonqualified deferred compensation plan that meets certain payment requirements. Nonqualified deferred compensation plans are defined by reference to section 3121(v)(2)(C) of the Internal Revenue Code (the "Code"), which relates to employment taxes. Specifically, any income of an individual who is not a resident of the taxing State from any plan, program, or arrangement described in section 3121(v)(2)(C) is exempt from that State's income tax provided the income received from such plan is part of a series of substantially equal periodic payments made (not less frequently than annually) over the life expectancy of the recipient, or for a period of not less than 10 years. Neither the statute nor the related committee reports provide guidance as to what constitutes a substantially equal periodic payment; they merely require that the payments be made for at least 10 years.

Unfortunately, at least one State tax revenue department has taken the position that Public Law 104-95 does not preclude state taxation of nonqualified retirement benefits

paid by a partnership to its retired nonresident partners. Specifically, the State has construed the reference to section 3121(v)(2)(C) of the Code to limit the exemption to payments made only to retired employees, i.e., those individuals subjected to FICA tax, since the provision is written in the context of employment taxation. Under this view, nonqualified retirement benefits paid by a partnership to its retired partners who are not residents of the State would not be exempt from nonresident State income taxation because there is no specific reference to retired partners in P.L. 104-95, section 3121(v)(2)(C) of the Code, or subsequently issued Treasury Regulations for that section.

In addition, at least one State tax revenue department has taken the position that the periodic benefits provided under the plan fail the "substantially equal periodic payments" test if the plan provides for benefit reductions pursuant to a pre-determined formula capping total disbursements. Under a similar analysis, periodic benefits that are subject to adjustment pursuant to a plan provision providing cost-of-living adjustments could also fail to qualify as "substantially equal periodic payments." Because businesses are not permitted to pre-fund nonqualified deferred compensation benefits on a tax-favored basis, some businesses find it prudent to cap total disbursements under a pre-determined plan formula, such as a percentage of the business's overall income. This cap operates to keep retirement costs within a reasonable range sustainable by the business, in effect protecting the business from unusual demands triggered by demographic variations. Similarly, many plans provide for cost-of-living adjustments to retirement benefits. Any such adjustments made as a result of a pre-determined plan formula do not change the nature of the retirement benefit and should not cause the retirement benefits to fail to meet the "substantially equal periodic payments" test.

The application of the "substantially equal periodic payments" test is unclear when retirement benefits include components from both qualified plans (no substantially equal periodic payment requirement) and nonqualified plans. Consider a plan in which total annual payments to a retiree do not change from year to year, but the payments are required to come first from a Keogh (i.e., qualified plan) until depleted and then from the general assets of the business (i.e., nonqualified plan). Under a pre-determined plan formula, the total annual payment remains the same and is part of a series of substantially equal periodic payments. However, the sources underlying the total payment will change as the qualified plan is depleted and nonqualified payments are increased to maintain annual payments at the same level.

This legislation would clarify that States may not impose an income tax on retirement income of nonresidents received under certain nonqualified deferred compensation plans, including plans for retired partners (treated as such under applicable tax laws). This would also clarify that retired partner equivalents, that is retired principals, will be treated as retired partners for purposes of this provision. This legislation would also clarify that benefit reductions pursuant to a pre-determined formula capping total disbursements, or benefit adjustments pursuant to a plan provision pro-

viding cost-of-living adjustments are permitted, and do not cause the periodic benefits provided under the plan to fail the "substantially equal periodic payments" test. It is also my intent to clarify that the "substantially equal periodic payments" test is satisfied when payments include components from both qualified and nonqualified plans. Because this legislation merely clarifies Congressional intent with respect to current law, it would apply as of the effective date of P.L. 104-94, that is to amounts received after December 31, 1995.

These changes are intended to make it clear that, when Congress originally passed this legislation, it did not want to allow States to tax retirement income, other than the State where the retiree resides, whether the retirement payments are made to a retired employee or a retired partner. The present bill merely confirms Congressional intent to prohibit State taxation of retirement payments made to nonresidents.

HONORING WISCONSIN'S 2005 OUTSTANDING OLDER WORKER

HON. RON KIND

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. KIND. Mr. Speaker, it is with great pleasure that I rise before you today to honor this year's Outstanding Older Worker for the State of Wisconsin, Norman Gudmundson. Continuing to work at age 78, Norm clearly deserves this recognition.

Norm began violin lessons at the age of eight, and like his father before him, dreamt of being a great violinist one day. Norm had 16 years of private training, and by the time he graduated high school, he was considered one of the most accomplished violinists in the State of Illinois after winning the state competition.

Upon his graduation from high school in 1945, Norm joined the U.S. Army Infantry in the last days of World War II. Upon war's end, he was sent to Germany and served for 2 years rebuilding the war-torn country. After his military service, Norm received a full scholarship to play violin for the University of Miami, Florida's Orchestra. After college, Norm continued his career in music, playing with orchestras in Chicago, Denver, and Milwaukee.

Norm retired from the orchestra but did not give up working. Norm is a dead-on Santa Claus, so it only seemed natural to donate his time to play St. Nick at local department stores around Christmas-time.

Refusing to retire, Norm has recently worked for his own excavating business, repairing telephone lines in Colorado, inspecting cranberries for Ocean Spray, and manufacturing lawn equipment with Toro. Norm now works for Cardinal IG in Tomah, WI.

And so I stand today to honor Wisconsin's Outstanding Older Worker for this year, Norman Gudmundson, who truly is a Renaissance man. For his contribution to the arts, his love of children, and his dedication to his community and America's workforce, I commend Norm for his generous spirit and remarkable commitment to service.