

us the opportunity to recognize the tremendous strides we have made in the decade since the Violence Against Women Act was passed. We have begun to educate our communities. We are slowly changing attitudes about domestic violence from seeing it as a family problem, a private issue that the government should not interfere with to a public interest issue that affects victims, their families and the nation as a whole. We have put in place nationwide, state and local programs that use a multifaceted approach to eradicating this plague on our society.

Violence against women has decreased in the last ten years in the United States, but it is still at epidemic proportions throughout the developing world. It is projected that in 2005 over 1 million women will be the victims of domestic violence. Domestic violence knows no racial, ethnic or socio-economic boundaries. Its social and economic consequences are incalculable.

Women who are the victims of domestic violence, and nearly one in three women experiences at least one physical assault by an intimate partner in her adult lifetime, are more likely to miss work and under perform, affecting their ability to support themselves and their children. Children exposed to domestic violence are more likely to be the victims themselves and are more likely to perpetuate this behavior when they are grown. The detrimental affects are far-reaching and severe.

Going forward we need to build on the foundation put in place over the past decade. We need to promote awareness. We need to provide viable alternatives. We need to make sure the world knows that in the United States we do not tolerate violence against women.

As we celebrate International Women's Day this week, we focus our attention on the challenges women face abroad. As cultural attitudes about women change across the world, foreign governments must also set the stage and take affirmative steps to protect women from violence. The increasing number of murders and rapes is an especially critical problem in the developing world. We must let our voices be heard: America and the global community will no longer tolerate these crimes against women. We urge foreign governments to hear our call.

We also need to combat the international trafficking of women and children. Between six hundred and eight hundred thousand people are trafficked across international borders. Eighty percent of these victims are women and up to fifty percent are minors. These victims are bought and sold daily and forced to perform unspeakable acts for others' financial gain. They are exposed to torture, sexual violence, fatal sexually transmitted diseases. This is modern-day slavery, this is the epitome of violence against women and it has to stop.

I want to thank Lifetime Television and others involved with Stop Violence Against Women Week. The more we talk about these problems, the closer we get to viable solutions.

**A BILL TO ALLOW TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT ACCOUNTS FOR CHARITABLE PURPOSES**

**HON. WALLY HERGER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 13, 2005*

Mr. HERGER. Mr. Speaker, I rise today to introduce legislation entitled the "Public Good IRA Rollover Act." I am introducing this bill to encourage increased charitable giving by correcting certain provisions in the tax code related to Individual Retirement Accounts (IRAs). Americans should have the opportunity to make tax-free charitable contributions directly from their IRA accounts.

This legislation is designed to allow individuals age 59½ or older to contribute amounts currently held in IRA accounts directly to qualified charities without having to first recognize the income for tax purposes and then take a charitable deduction. This legislation will give individuals more freedom to allocate their resources as they see fit while providing badly needed funding for charities, churches, museums, universities, and many other nonprofit organizations.

The IRA was intended to encourage individuals to save for retirement, but due to a strong economy and an increase in asset values, many individuals have more funds in these accounts that they anticipated or now need to retire comfortably. Thus, it is very common for retirees to donate some of their wealth to charities and, in some cases, that wealth is held in an IRA.

Individuals may withdraw funds from an IRA without incurring an early withdrawal penalty once they reach age 59½. Currently, however, these IRA withdrawals are generally taxed as income, even if the individual donates the money to charity. Many donors are reluctant to make charitable contributions from their IRA assets because of the additional tax costs they will incur. Congress has exempted withdrawals from IRA accounts under certain circumstances, such as to finance the purchase of a home or a college education. Congress should also make it possible for older Americans to support charities by allowing withdrawals from their IRA assets without suffering adverse tax consequences.

This legislation also addresses other obstacles to charitable giving created by the current tax code. A taxpayer could readily recognize the IRA withdrawal income for tax purposes and, after making a charitable gift, take a charitable tax deduction. Unfortunately, in many cases under current law such a simple arrangement results in a loss of some portion of the charitable deduction. For example, charitable contributions are subject to the itemized deduction "haircut" under which certain taxpayers lose a portion of their charitable deduction.

It is very difficult to estimate the amount of capital trapped by the current tax and rollover rules, and thus not available to our nation's charities. According to one report, there is over \$1 trillion held in IRA accounts. If only 1 percent of this would be donated to charity but for the tax problems associated with charitable rollovers, this represents a \$10 billion loss of resources to these organizations that do so much good.

I will give just one example from my state of California, where universities and colleges receive tremendous support from private individuals. These donations and financial gifts are critical to providing the funding needed to maintain quality higher education and keep it available and affordable. In the UC system, private contributions provide more than \$369 million for individual university departments, \$291 million for research, \$225 million for campus improvements, and \$84 million for scholarships and student support services. In addition, planned gifts such as charitable remainder trusts, gift annuities, and pooled income funds are a tremendously valuable source of funding for the University of California System. This legislation encourages more charitable gifts such as this, which will greatly benefit universities and many other charities. This is sound and greatly needed legislation. Similar legislation has consistently received strong bi-partisan support in both chambers of Congress. This bill was part of the CARE Act that passed the House last year. In addition, President Bush has endorsed this proposal and it was included in the Administration's budget request for FY2005 and FY2006.

This legislation is crucial to many local and national charities, including American Red Cross and the YMCA. Associations that represent thousands of our nation's charities and nonprofit professionals, such as the Council for Advancement and Support of Education, the National Committee on Planned Giving, INDEPENDENT SECTOR, and the Association of Fundraising Professionals, hear daily from their members whose donors want to make gifts from their IRA assets.

I look forward to working with my colleagues to advance this legislation to increase private giving to charitable organizations by removing the disincentive currently in the tax code. We must continue to support proposals such as this that strengthen and increase resources for the nonprofit sector, a sector that plays such an important role in lives of millions of Americans every day. I know this legislation is needed in California and in your local communities as well. I hope my colleagues will join me in passing this important legislation.

**TRIBUTE TO THE ORDER SONS OF ITALY IN AMERICA ON THEIR 100TH ANNIVERSARY**

**HON. BENJAMIN L. CARDIN**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, April 13, 2005*

Mr. CARDIN. Mr. Speaker, I rise today to pay special tribute to the Order Sons of Italy in America in celebration of their 100th anniversary in June 2005. The OSIA is the largest and longest established organization for men and women of Italian heritage in the United States.

Established in 1905 as a mutual aid society for early Italian immigrants, the OSIA has grown to more than 100,000 members nationwide and 2,500 in Maryland. The OSIA is dedicated to preserving Italian-American traditions and culture among the estimated 26 million people of Italian descent living in the United States. I want to commend S. Joseph Avara of Baltimore, past president of the OSIA

who did so much to bring financial stability and order to the Maryland Lodge.

The OSIA also is a charitable organization, raising millions of dollars for Alzheimer's Disease and Cooley's Anemia, a severe blood disorder that affects those of Mediterranean descent. In addition, the OSIA has also raised a significant amount of money for the March of Dimes.

Italian-Americans have made enormous contributions to our nation—from serving in the armed forces to achievements in science and medicine to public service. I urge my colleagues in the U.S. House of Representatives to join me in saluting the OSIA for its work to ensure that all Americans appreciate the contributions made to our nation by the Italian-American community.

CONGRATULATING MRS. ASHLEY ROTHBARD BERK, RECIPIENT OF THE 2004 PRESIDENTIAL AWARD FOR EXCELLENCE IN MATHEMATICS AND SCIENCE TEACHING

**HON. SCOTT GARRETT**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Mr. GARRETT of New Jersey. Mr. Speaker, today I extend congratulations and thanks to Mrs. Ashley Rothbard Berk, a teacher at Travell Elementary School in Ridgewood, New Jersey. Mrs. Berk was selected from among 600 nominees to be a recipient of the prestigious 2004 Presidential Award for Excellence in Mathematics and Science Teaching.

The Presidential Award for Excellence in Mathematics and Science Teaching was established in 1983 to recognize the outstanding science and mathematics teachers, kindergarten through 12th grade, in each state and the four U.S. jurisdictions. Today, the White House award is recognized as the Nation's highest commendation for elementary and secondary math and science teachers.

After an initial selection process at the state level, a national panel of distinguished scientists, mathematicians and educators reviews the extensive application packets of the state finalists and recommends the teachers who will receive a Presidential award. Mrs. Berk is the sole awardee from New Jersey.

Mrs. Berk was recognized for teaching her students fractions, decimals and percentages using a technique to reach different types of learners: the visual, auditory, verbal and kinesthetic. She developed the method in an effort to make sure students in her fifth-grade class were operating at their optimum learning ability.

Mrs. Berk says she fell in love with teaching right away, and her devotion to ensuring her students are learning is evidenced in this award. The award also brings more than prestige to the winner; as an awardee, Mrs. Berk also receives a \$10,000 grant for her school.

I want to congratulate Mrs. Berk of Travell Elementary School for being selected for this prestigious honor. She is a credit to New Jersey and a credit to our many outstanding educators.

To paraphrase Oliver Wendell Holmes, the greatest teacher makes others believe in greatness, and they leave a lasting mark on the lives around them. Today, I am proud and

honored to join in the applause for one of the nation's great teachers—Mrs. Ashley Berk. We are grateful for your dedication to providing New Jersey children with an outstanding education.

COMMEMORATING THE RETIREMENT OF JOHN W. MACK, PRESIDENT OF THE LOS ANGELES URBAN LEAGUE

**HON. JUANITA MILLENDER-McDONALD**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Ms. MILLENDER-McDONALD. Mr. Speaker, I rise to pay tribute to a national trailblazer and dynamic American public servant, Mr. John W. Mack, who will be retiring as the President of the Los Angeles Urban League.

John W. Mack has served as President of the Los Angeles Urban League since August of 1969. He began his career with the Urban League in Flint, Michigan in 1964 and was appointed Executive Director in 1965. Prior to heading the Los Angeles Urban League, he served on the Urban League's National staff for six months during the Urban League Presidency of Whitney Young in Washington, D.C. John was a leader in the 1960 student civil rights movement in Atlanta—Co-Founder and Vice Chairperson of the Committee on the Appeal for Human Rights. He earned his Bachelor of Science Degree in Applied Sociology from North Carolina A&T State University. He holds a Master's Degree from Atlanta University.

John Mack has been fighting on the frontlines for decades in the battle to secure equal opportunities for all Americans from all walks of life. Under John Mack's leadership, the Los Angeles Urban League has become one of the most successful non-profit community organizations in Los Angeles with an annual budget of \$20 million. The Los Angeles Urban League serves over 100,000 individuals each year and operates a number of innovative, result-orientated job training, job placement, education, academic tutorial, growth development and business development programs. Under his leadership, the Los Angeles Urban League has utilized state of the art computer technology to prepare citizens for careers in the 21st Century Global Economy. John Mack understood that in order for America to maintain its standing as the global economic leader, its workforce must be the best trained, best educated and best equipped in order to compete on the world stage.

John Mack has also been a visionary with respect to ensuring that civil and human rights are neither compromised nor violated in Los Angeles, California and across the Nation. He is a highly respected advocate for equal opportunities in education, law enforcement and economic empowerment for all Americans. He has been a drum major for justice and equality and a bridge builder across all racial, cultural, economic, gender and religious lines.

I am proud to call John W. Mack my friend. His demonstrated commitment to improving the quality of life and improving economic opportunities for the citizens of Los Angeles, California and the Nation has been exemplary and noteworthy. I have found his insights to be thoughtful and genuinely compassionate.

The Los Angeles Urban League, the National Urban League, California and the Nation have benefited tremendously from the vision, commitment and public service of John W. Mack.

TAX REFORM—CONSTANT CHANGE IN THE TAX CODE AND THE PROBLEMS OF THE "TEMPORARY FIX"

**HON. JOSEPH CROWLEY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Mr. CROWLEY. Mr. Speaker, I will give the Republicans credit, they have made a lot of noise over the past few years about lowering taxes, lifting the burden off of working and middle class families and improving America's tax structure for businesses and households. But this is blatantly untrue.

I salute Mr. HOYER for organizing this discussion tonight to let the American public know the truth about the Republicans and their tax schemes. For too long Democrats have allowed the Republican deception to continue . . . until now. Just as the previous speakers have stated, the American tax code and the tax policies have failed this country, they have failed working people, middle income families, the working poor. I also want to mention how these flawed Republican tax policies have also weakened the competitiveness of America's small businesses, entrepreneurs and corporations.

These are the people that create the jobs that keep America working. The business community, which represents the true job creators of America, has had to deal with ever constant changes to the tax code, and so-called temporary fixes at the last minute. These leave American businesses and employers not able to plan for the future as they have no idea what the tax code will look like.

Rather the Republican's business tax code plan is not about reform or simplification but rather can be summed up as the "Full Employment for Accounts Act." Republican leaders repeatedly have talked about the need to make the tax system simpler and fairer. In fact, Speaker HASTERT himself stated in December that America's tax system is quote "too complicated; it also hurts our Nation's competitiveness." He is right—but his Republican caucus has done nothing to address this issue. In fact, their actions show just the opposite.

The Federal income tax code has grown from 500 pages in 1913 to 45,662 in 2001 when Mr. Bush was elected to 25 volumes today. The 2001 tax law added 214 million hours alone to the paperwork burden for small business people. They should be creating and investing and producing not figuring out their more and more complicated tax forms.

Individuals, businesses, tax-exempt public and private entities spend nearly 6 billion hours complying with the tax code. And they call this simplification and reform. And this burden falls heaviest on our small business people and self-employed.

IRS estimates that the average taxpayer with a self-employed status has the greatest compliance burden in terms of preparation—59 hours. Small businesses overpaid their taxes by \$18 billion in 2000 and 2001 because