

mission, just to execute it. And this they do, knowing they could lose life or limb. Men and women who wear the uniform are the very best America has to offer. It pains me to think that their fates actually rest in the hands of the likes of David Addington.

Our troops deserve better. They deserve civilian leaders as principled and patriotic as they are. What they deserve most of all is a change in policy, one that ends this war and returns them home to their families as soon as possible.

The SPEAKER pro tempore (Mr. BOUSTANY). Under a previous order of the House, the gentleman from North Carolina (Mr. MCHENRY) is recognized for 5 minutes.

(Mr. MCHENRY addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

ORDER OF BUSINESS

Mr. JONES of North Carolina. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

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

There was no objection.

H.R. 3478: AMEND THE INTERNAL REVENUE CODE TO PERMIT MILITARY DEATH GRATUITY TO BE CONTRIBUTED TO CERTAIN TAX-FAVORED ACCOUNTS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

Mr. JONES of North Carolina. Mr. Speaker, our men and women in uniform serve this Nation with great honor and distinction. Many give their lives for this country. It is for this reason I have introduced H.R. 3478, a bill to permit military families who receive the death gratuity to invest the full amount into certain tax-favored accounts.

Mr. Speaker, as the Members may know, a death gratuity is a \$100,000 payment paid to survivors of servicemembers whose death resulted from combat-related circumstances. Current tax law limits the amount that recipients of the death gratuity can place in tax-preferred accounts such as Roth, IRA, Health Savings Accounts, Archer Medical Savings or Coverdell Education Savings Accounts. This legislation would change that to allow recipients to contribute up to the full amount of the gratuity payment to any one of those accounts.

Mr. Speaker, as the families of our fallen heroes try to put their lives back together, they need all the help they can get. They should not have to worry about saving the death gratuity to pay for health care, college, or other expenses and then have the government come in and tax the interest on that

savings. This bill would help to ensure that that does not happen.

The need for this legislation, Mr. Speaker, was brought to my attention by Captain Michael Ceres, a constituent stationed at Marine Corps Air Station New River. Captain Ceres, who just returned from Operation Iraqi Freedom, contacted my office and suggested that Congress institute this change to ease the burden on grieving military families.

Mr. Speaker, I am able to report that the Joint Committee on Taxation has scored this legislation at no cost, meaning that the actual cost of this proposal is less than \$500,000 over 9 years.

We owe it to our fallen military heroes to expand the options of families who receive the death gratuity, families who have paid the ultimate cost with the loss of their loved one.

H.R. 3478 has also received the endorsement of The Military Coalition, a consortium of prominent national military and veterans organizations that represent more than 5.5 million members plus their families.

Mr. Speaker, 36 organizations support H.R. 3478. Let me just name a few: the Air Force Association, AMVETS, Association of the United States Army, Marine Corps Reserve Association, National Guard Association of the United States, Naval Reserve Association, United Armed Forces Association, Veterans of Foreign Wars, and many others.

And, Mr. Speaker, let me also say that we have bipartisan support for this legislation already, and I will insert into the RECORD those groups that do support this legislation.

THE MILITARY COALITION,
Alexandria, VA, October 26, 2005.

HON. WALTER JONES, JR.,
House of Representatives,
Washington, DC.

DEAR REPRESENTATIVE JONES: The Military Coalition (TMC), a consortium of nationally prominent military and veterans organizations, representing more than 5.5 million members plus their families and survivors, is writing to express our strongest support for H.R. 3478. This bill would allow military survivors additional savings options for the increased death gratuity amounts first authorized in the FY2005 Emergency Supplemental Appropriations Act and expected to be permanently authorized in the FY2006 National Defense Authorization Act.

The new \$100,000 death gratuity provides greatly improved compensation for the military survivors and their families. H.R. 3478's provision to allow survivors to invest death gratuity lump sums in Roth IRAs and certain other savings accounts is a logical extension of efforts to increase protections and benefits for military widows and their families.

The Military Coalition thanks you for introducing this legislation and for your leadership on issues affecting all servicemembers and their families. We pledge our strong support in seeking enactment of this important legislation.

Sincerely,

The Military Coalition:
Air Force Association.
Air Force Sergeants Association.
Air Force Women Officers Associated.

American Logistics Association.

AMVETS.

Army Aviation Association of America.

Association of Military Surgeons of the United States.

Association of the United States Army.

Chief Warrant Officer and Warrant Officer Association of the United States Coast Guard.

Commissioned Officers Association of the United States Public Health Service Inc.
Enlisted Association of the National Guard of the United States.

Fleet Reserve Association.

Gold Star Wives of America.

Jewish War Veterans of the United States of America.

Marine Corps League.

Marine Corps Reserve Association.

Military Chaplains Association of the United States of America.

Military Officers Association of America.

Military Order of the Purple Heart.

National Association for Uniformed Services.

National Guard Association of the United States.

National Military Family Association.

National Order of Battlefield Commissions.

Naval Enlisted Reserve Association.

Naval Reserve Association.

Navy League of the United States.

Non Commissioned Officers Association.

Reserve Enlisted Association.

Reserve Officers Association.

The Retired Enlisted Association.

Society of Medical Consultants to the Armed Forces.

United Armed Forces Association.

United States Army Warrant Officers Association.

USCG Chief Petty Officers Association.

Veterans of Foreign Wars.

Veterans' Widows International Network.

Mr. JONES of North Carolina. Mr. Speaker, in this letter from the Coalition, they wrote: "The new \$100,000 death gratuity provides greatly improved compensation for the military survivors and their families. H.R. 3478's provision to allow survivors to invest death gratuity lump sums in Roth IRAs and certain other savings accounts is a logical extension of efforts to increase protection and benefits for military widows and their families.

"We pledge our strong support in seeking enactment of this important legislation."

Mr. Speaker, today, I call upon my colleagues to support H.R. 3478 to expand the options of our military families whose loved ones have given their lives in the name of freedom and in the defense of our Nation.

Mr. Speaker, I close by asking God to please bless our men and women in uniform, I ask God to please bless the families of our men and women in uniform who have lost ones, and I ask God to please bless America.

TRICKLE-DOWN ECONOMICS

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Oregon (Mr. DEFAZIO) is recognized for 5 minutes.

Mr. DEFAZIO. Mr. Speaker, the Republicans have attempted to remake themselves as fiscal conservatives despite the fact that, with George Bush

in the White House and the Republicans in charge of the House and the Senate, that the debt of the United States of America has increased by 62 percent, over \$8 trillion. They are borrowing \$1.4 billion a day to run the government. They are borrowing every penny of the Social Security surplus and spending it on other things, including tax cuts for the wealthy.

Now they want to cut. What do they want to cut? Students loans, Medicare, Medicaid, foster care, and other programs that are important to struggling American families, under the guise of fiscal responsibility.

Now they want to do \$50 billion of cuts, but they also want to do \$70 billion of tax cuts for the wealthiest among us. They want to make permanent the cuts in capital gains taxes. They want to reward wealth, not work; and they want to make permanent the cuts in dividend taxes. In order to facilitate that, they want to cut these other programs.

They want to benefit approximately 1 percent of the society, those who earn over \$300,000 a year and have estates worth more than \$6 million. But one thing we have got to give them is they are relentless and consistent and they are successful. Last year, the IRS says that 99 percent of the people in America saw their real incomes decline. Everybody who earned less than \$300,000 after inflation saw a decline. Up to \$1.3 million, they did okay. Over \$1.3 million, they did phenomenally well. Now the President's Tax Commission says that is exactly what the future should be. That is trickle down. We want more for the wealth, not for those who work.

Their proposals are extraordinary. They would say that dividends should be free of tax. So if one is someone who is lucky enough to be born into a wealthy family, they inherit millions of dollars and they invest it in dividend-paying stocks, they would never pay a penny in Federal taxes because they are a wealth creator, they are a job generator, they are trickling down on the rest of America. Is that not nice of them? But they would not contribute to the society.

And then we have stocks. Well, on stocks they want to say 75 percent of the gain should be tax-free, again benefiting, for the most part, the same people. But the funny thing they are doing here is they want to talk about wealth creators and entrepreneurs, but they stick it to the small business people.

If one has a small business, they build it up and they sell it for a million bucks, guess what? Their tax rate is 33 percent under the President's new proposal. But if they have been speculating in the stock market, they would only have to pay at 8 percent. If they had been happy enough or lucky enough to inherit money and clip dividend coupons, they would have paid 0 percent. But, no, if they built up their small business, they are going to pay 33 percent; and those suckers who work

for a living, they will pay on every penny of income. Somebody who earns \$25,000 a year will pay a tax rate at about three times the person who invests in stocks and realizes capital gains.

This is their vision of the world: trickle down economics, trickling on the majority of America and last year trickling on 99 percent of the people in America. It is working well, they say, and we should do more of the same. And, ironically, they want to borrow money to perpetuate this. They are going to take all the Social Security surplus and spend it in part to finance these long-term tax cuts for the wealthiest among us.

They should be ashamed, and trickle-down economics does not work.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Nebraska (Mr. OSBORNE) is recognized for 5 minutes.

(Mr. OSBORNE addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

ORDER OF BUSINESS

Mr. FORBES. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

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

There was no objection.

CAMDEN COUNTY LANDFILL

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Virginia (Mr. FORBES) is recognized for 5 minutes.

Mr. FORBES. Mr. Speaker, most of us believe we are sent to Washington, DC, to protect the health, safety, and welfare of the people we represent. I rise today with deep concern that the inaction of two Federal agencies is threatening the welfare of my constituents and the environmental treasures of my district.

As I speak, the Army Corps of Engineers and the Environmental Protection Agency are sitting on their hands witnessing the possible construction of one of the largest landfills in America near the Virginia-North Carolina border.

While it saddens me that the elected officials of one of North Carolina's most beautiful counties would pollute their community with the garbage of over 20 States, I do not represent that county. However, when the safety and drinking water of my constituents and the ecological health of my district is put at risk, I cannot remain silent.

Camden County, North Carolina, has approved a mega-landfill to be located less than 1,000 yards south of the City of Chesapeake, Virginia, and adjacent to two environmental treasures: the Dismal Swamp Canal and the Dismal Swamp National Wildlife Refuge.

This mega-landfill will cover almost 500 acres, reach a height of 280 feet, extend 2.5 miles in length, and upon full construction will be visible 20 miles away. The giant landfill would cram the garbage of over 100 million people in over 20 States into a county with less than 9,000 people. Garbage from New York City would be barged in mass into a tidewater port and transported via a fleet of 1,000 garbage truck trips per day on congested roads and bridges, including the Federally-funded Route 17, which connects Virginia and North Carolina.

One would trust that, given something of this magnitude, that careful consideration, study, and deliberation would have been conducted prior to approval. One would trust that, since this mega-landfill will be situated in the midst of one of the most ecologically valuable wetland areas on the East Coast, that public hearings were held, detailed surveys conducted, and scientists and ecologists consulted. One would trust that, given the fact that this landfill would be situated in a flood zone and within storm surge area for major hurricanes, that emergency plans had been formulated and Federal agencies sought for advice. One would certainly trust the very people who live, work, and rear their children in this area would have had an opportunity for public input.

But, Mr. Speaker, that is not the case. No water quality studies were conducted by the Corps, no ecological studies performed by the EPA, no Federal advice, no warnings.

But here is the real issue: Had this dump site been proposed less than 1,000 yards north in Virginia, it would have been subject to all the appropriate scrutiny. There would have been public input, Federal agency comment, analysis of alternative sites, and environmental studies, all because the site would have been located within a different district of the Army Corps.

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How is it that on one side of the border small farmers and businesses are subject to intense scrutiny from the Army Corps, whereas on the other side of the border a 500-acre landfill does not even raise a Federal eyebrow? And if dumping 83 million tons of garbage in a flood zone does not require the EPA to do an environmental study, what does?

It is inconceivable to me that the Federal Government is allowing bureaucratic entanglements and inertia to obstruct its most primary duty, to protect the citizens and resources of the United States. I urge General Strock and the Army Corps of Engineers to resolve the internal discrepancies that allow a landfill that impacts two areas so similarly to be treated so differently. And I call upon the Environmental Protection Agency to step up to the task they have been charged with, to protect the environment and preserve it for our children and grandchildren.