to join forces to stop this looming tragedy among our youth. Among their recommendations were that information about the dangers of excessive and underage drinking be included on labels as is now done for cigarettes. They also recommend that the nutritional content of alcohol products including calories appear on the labels. Mr. Califano and the surgeons general further recommend that Federal and State governments mount a public health campaign to curb alcohol abuse, particularly among children, teens, and college students.

Mr. Speaker, we need to do everything we can to stop the illegal spending of $22.5 billion on illegal alcohol in this country, and we will continue to work together with the gentleman from Virginia (Mr. WOLF), the gentleman from Tennessee (Mr. WAMP) and others to make sure that we address the serious crisis.

Mr. Speaker, I rise today to talk to my colleagues about an important subject that has a significant impact on our national public health and our children: underage drinking. My interest in this topic began as a member of the Appropriations subcommittee with jurisdiction over ONDCO—the Office of National Drug Control Policy.

During my first year on the committee, I was surprised to discover that although Congress had appropriated $2 billion to conduct a media campaign directed at the illegal use of drugs by children, ONDCP had inexplicably left out their illegal use of alcohol. I was surprised by this because while drinking under the age of 21 is illegal in all 50 states, over 10 million kids in the United States consume alcohol illegally starting, on average, at 13 years of age.

The research on the damage caused by underage drinking is dramatic. Let me cite just two examples. The first is based on research by the National Institutes of Health that found that young people who begin drinking before the age of 15 are four times more likely to become alcoholics than those who begin drinking after the age 21. The second, and perhaps the most compelling finding, is the one with a direct relationship to illegal drug use based on a study by the National Center on Addiction and Substance Abuse at Columbia University—CASA. This study found that underage drinkers are 22 times more likely to use marijuana and 50 times more likely to try cocaine than kids who do not drink.

In 1999, Congressman FRANK WOLF and I attempted to add underage alcohol use to the ONDCP'S youth anti-drug media campaign. The Mothers Against Drunk Driving, the Center for Science in the Public Interest, the National Crime Prevention Council, and a number of other organizations long associated with these issues, supported our efforts. Unfortunately, very powerful interests in the alcohol industry lobbied against the amendment to include warnings to parents and kids about the dangers of underage drinking, and our amendment was defeated by the Appropriations Committee.

Since that time, Congressman FRANK WOLF, Congressman ZACK WAMP and I have introduced legislation to establish a separate national media campaign to reduce and prevent underage drinking. Over 80 of our colleagues, both Republicans and Democrats, have sponsored our bill. Unfortunately, we have not been successful in passing the bill to date, but we will continue to make this important fight.

The importance of this fight was against highlighted, last week, when the National Center on Addiction and Substance Abuse at Columbia University—CASA—reported extremely troubling findings newsworthy enough to have appeared in the media across the Nation. CASA at Columbia University reported that teenagers account for nearly 20 percent of the alcohol consumed in the United States every year. Adding to this troubling finding is the fact that Dr. Susan Foster, who led the CASA study published in the Journal of the American Medical Association, said that she believed the new estimates were very conservative.

The President of CASA, Joseph Califano, a former secretary of the Department of Health, Education and Welfare, and co-author of the CASA study reported that approximately 5 million high school students admitted that at least once a month they consume 5 drinks on one occasion. This is extremely alarming since research suggests that alcohol, especially in large amounts, can harm the still-developing teenage brain, not to mention that huge toll alcohol abuse has on the Nation due to car accidents, injuries, high-risk sexual behavior and alcohol poisoning.

To address this looming crisis, Mr. Califano and three former U.S. surgeons-general—Dr. Julius Richmond, who served under President Jimmy Carter, Dr. David Satcher, who served under President Bill Clinton, and Dr. Antonia Novello, who served under President George W. Bush—Issued a national call to action, asking parents, the public health community, and the alcohol industry to join forces to stop this looming tragedy among our youth. Among their recommendations were that information about the dangers of excessive and underage drinking be included on labels, as is now done for cigarettes. They also recommend that the nutritional content of alcohol products, including calories, appear on the labels. Mr. Califano and the surgeons-general further recommend that Federal and State governments mount a public health campaign to curb alcohol abuse, particularly among children, teens and college students.

In order to create a barrier to the purchase of alcohol, particularly among teens, who illegally spend $22.5 billion a year on alcohol, the former surgeons-general recommend increasing state and federal taxes on alcohol, so kids can't afford to spend a lot of money on illegal drinking. I believe these are common-sense recommendations that will help to curtail the severe problem in which 20 percent of our Nation's alcohol is consumed illegally by our children. Morally and practically we cannot afford to continue losing our children to alcohol abuse. Working together, buttressed by the best scientific evidence, I believe we can identify effective methods to protect our kids. I, with Congressman FRANK WOLF and Congressman ZACH WAMP, and the many other colleagues who have joined us will continue to work on this issue until we successfully address this public health crisis in our Nation.

I thank my colleagues for their interest in this important matter affecting our Nation's children and our Nation's future.

TRIBUTE TO COLONEL ILAN RAMON

The SPEAKER pro tempore. Pursuant to the order of the House of January 7, 2003, the gentleman from Indiana (Mr. PENCE) is recognized during morning hour debates for 5 minutes.

Mr. PENCE. Mr. Speaker, today marks the 30th day since the Shuttle *Columbia* disaster, and thus the end of what is for Jews around the world a traditional 30-day mourning period for the untimely death of Israeli astronaut Colonel Ilan Ramon. It is my privilege to rise here on the blue carpet of the House of Representatives as friends and family and leadership gather at this very hour in Jerusalem with the bereaved and with the family and children of Colonel Ramon to remember a life of extraordinary accomplishment.

Colonel Ramon's journey into space occurred in the midst of continued suffering in his homeland, a horrendous period of violence, and his bravery helped lift the spirits of his countrymen. No one understood the significance of his expedition more than Colonel Ramon himself. Before launching from the Kennedy Space Center on January 16, 2003, Ramon remarked ''Being the first Israeli astronaut, I feel I am representing all Jews and all Israelis. I'm the son of a Holocaust survivor. I carry on the suffering of the Holocaust generation, and I'm kind of proof that despite all the horror they went through, we are going forward.''

Mr. Speaker, Colonel Ramon rose from the lowest depths to the highest heights and brought his country, his people, and the entire world with him. He graduated as a fighter pilot from the Israel Air Force flight school and commanded a squadron of pilots in the raid on the Iraqi nuclear reactor at Osirak in 1981, saving Israel and the world from the threat of a nuclear Iraq led by Saddam Hussein.

Colonel Ramon died together with Christians from America and with a Muslim from Pakistan. He died living out the prophetic dream of unity in one purpose that is shared by all those who embrace the Abrahamic tradition of faith. His life is a testimony to the great idea that one man can truly change the world, that a child from any background, any faith, any social status can indeed turn out to be an Ilan Ramon.

Mr. Speaker, Colonel Ilan Ramon did more than die a hero as part of *Columbia* seven. He lived as a hero. May his memory be blessed and his family comforted among the mourners of Zion and Jerusalem and America this day.

CORPORATE ACCOUNTABILITY TAX GAP ACT

The SPEAKER pro tempore. Pursuant to the order of the House of January 7, 2003, the gentleman from Texas (Mr. DOGGETT) is recognized during morning hour debates for 5 minutes.

Mr. DOGGETT. Mr. Speaker, an old maxim ''the more you know, the better

your decision,'' underlies my introduction of the ''Corporate Accountability Tax Gap Act.'' We need this legislation because of the growing gap between what corporate America claims as giant profits to lure investors—called ''book'' profits and what it reports as little income to the Internal Revenue Service—called ''tax'' profits.

While not compelling closure of this gap, this bill would require publicly traded corporations to report, and in some cases, to explain the discrepancy. Like the canary in the coal mine, a little bit of transparency in accounting would be a ''WorldCom,'' ''Enron,'' and all those other corporate scandals ''early warning system'' to avoid a repeat of this past three long years of stock market losses and to root out abusive tax shelter schemes.

To those who say ''what you don't know can't hurt you,'' I submit as Exhibit A a new 2,800-page report on the Enron scandal that has been reviewed before the Senate Finance Committee.

Those 2,800 pages represent essentially about 2,800 reasons why ''trust'' is no longer a substitute for ''verify'' when it comes to corporate income. This report on Enron's financial and tax shenanigans is longer than any Charles Dickens novel but no less bleak.

This report released by the Joint Committee on Taxation documents that in four years Enron glowingly bragged of $2.3 billion in income to its shareholders, while at the same time it was reporting $3 billion in losses, not income, to the IRS.

The $5 billion Enron credibility gap is not unique. In the last year for which we have data, there was an estimated $159 billion gap between book earnings that corporations report to investors and taxable earnings reported to the IRS.

Too often investors read a rosy earnings report, while at tax time, Uncle Sam hears only regrets written in red ink. In the words of Wall Street Journal columnist Alan Murray, ''it's increasingly clear that lying to shareholders and lying to the IRS are just opposite sides of the same coin.''

The ''Crooked E'' had many enablers, but ultimately much of the blame belongs right here in this Congress, which was unwilling to make the changes necessary to prevent Enron-type debacles. Last year, the Senate Finance Committee demanded the Enron report and held hearings. In the House, unfortunately, the Committee on Ways and Means washed its hands of the entire matter. It was not interested in inspecting the Enron reports. It refused to hold a hearing, much less report a bill out of committee. The Republican leadership feared that if we lifted that rock just a little, the public would be outraged by what crawled out concerning corporate misconduct.

I ask today that my colleagues help me lift the rock, just a little, by supporting the ''Corporate Accountability Tax Gap Act.''

In this Enron report, one tax promoter touts itself as an ''Architect of value.'' This architect, though, only built facades, created only virtual value to defraud investors and the government alike.

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This report shows that Enron patterned some of its tricks after what other corporations were doing. Indeed, in only the last few days we have had a spate of corporate scandals, including the grocer Ahold and the phone company Sprint, which indicates that much more work remains to be done.

Certainly not all of the book/tax gap comes from accounting gains, but a Harvard Business School study last year determined that more than half of the gap could not be explained by common tax deductions. Tricky leasing games and off-balance sheet transactions can hide financial difficulties while artificially inflating earnings.

If a corporation's biggest profit center is its tax department, the investors need to know it.

Under my bill, publicly-traded companies would disclose the bottom-line net income tax that they paid as well as the federal income tax expense they reported to the Securities and Exchange Commission. The gap between the two would be exposed for all to see and to explore.

Continued secrecy is not in the public interest. A host of Enron executives have demonstrated the truth of former Chief Justice Earl Warren's remark that ''it would be difficult to name a more efficient ally of corruption than secrecy.''

Finally, my bill would commit the Treasury Department, working together with Congress, to report promptly on a study of this troubling book/tax gap and recommend further appropriate changes. The scope of the problem and the harm it can inflict on hard-working investors, especially seniors with limited retirement income, have motivated strong public interest and an endorsement from Citizens Works and Taxpayers for Common Sense.

Allowing a few to dodge their fair share of support for our national security and other needs means increasing the burden on honest Americans. Restoring investors' confidence in the market means arming them with more than glossy, self-serving, shareholder reports. Protecting hard-working Americans' investments means approving the ''Corporate Accountability Tax Gap Act'' to assist the public in deciding whether financial reports are based on facts or fairy tales.

CARGO PILOT SECURITY MEASURES

The SPEAKER pro tempore (Mr. MILLER of Florida). Pursuant to the order of the House of January 7, 2003, the gentleman from Florida (Mr. STEARNS) is recognized during morning hour debates for 5 minutes.

Mr. STEARNS. Mr. Speaker, at few other times has national security been more important. In the 107th Congress, we enacted many pieces of legislation that sought to strengthen the weakness of our homeland security. That weakness was apparent on 9–11. Yet, Mr. Speaker, a lot remains.

I rise today to address the security of our airline pilots and the fact that there seems to be serious differences in the scope of security that exist between different types of pilots, namely the cargo pilots.

Tens of thousands of cargo pilots are not able to enjoy the same level of security that has been put into place for many of the pilots of our Nation's passenger airlines. Little attention has been given to thousands of cargo jets that dot American skies each day. Terrorists are going to look for the path of least resistance, much like water; and it is merely a matter of time before men realize that their chances for success are higher in the cargo wing of an airport, where security is significantly more relaxed.

With the passage of the homeland security bill, passenger pilots were given the right to carry arms, but for some reason this same security measure has not been afforded to our Nation's cargo pilots.

If compromised, some cargo jets could become significantly more dangerous than those of the planes used on September 11. With increased fuel payloads and oftentimes dangerous cargos in their hulls, the impact from one of these jets would be devastating.

In recent months I have received several letters from cargo pilots in my district. These men and women are concerned that they are not getting the same attention as their passenger airline counterparts.

Cargo pilots fly the skies alone without the protection of Federal sky marshals or the possible support of a flight crew or hundreds of passengers. These pilots are in dire need of a last-ditch defense that will protect the cockpit, their cargo, and potentially thousands of lives on the ground.

The pilots of major cargo carriers, like UPS and Federal Express, are concerned and have voiced the fact that they no longer feel safe. Many of these jets weigh upwards of 800,000 pounds and carry over 50,000 gallons of fuel. The impact created by one of these planes would be unimaginable.

I feel that the message has been sent to potential terrorists who realize this and that we need to do something to protect innocent lives.

The FAA desires one level of security for all pilots, and I feel it necessary we should provide it for the cargo pilots. Political maneuvering by the cargo industry has shielded them from the level of security screening mandated for the passenger terminal. The entire burden for the security of the aircraft rests on two or three pilots who are in that cockpit.

There is little cargo pilots can do to defend the aircraft against a terrorist