History will record Senator Stennis as one of the great statesmen of the 20th century. He was so well respected in Washington as a southern gentleman and as a man of unquestioned integrity and character. But along with his courtly southern manner, Senator Stennis was an effective leader who was tough when it came to maintaining a strong national defense and in looking out for his native State. Through more than 40 years in the Nation's Capital, his first priority was to put Mississippi first.

The legacy of John Stennis can be seen throughout the State of Mississippi, from the Tennessee-Tombigbee Waterway in the north, to Meridian's Naval Air Station to the Stennis Space Center on the gulf coast. At points in between, he was responsible for bringing Federal funds for water systems and economic development projects that helped improve the lives of his fellow Mississippians.

As chairman of the Senate Armed Services Committee, he felt the United States should always deal from a position of military strength. He worked hard to see that our fighting men and women, both in the active forces and the National Guard and Reserve, had the equipment and training they needed to do the job.

In honor of Senator Stennis' commitment to the military, Ronald Reagan announced during his Presidency that the Navy's next aircraft carrier would be named the U.S.S. John C. Stennis. The ship is undergoing sea trials this spring and summer and will be officially commissioned later this year.

Senator Stennis always called me ''his congressman'' since I represented his hometown of De Kalb in Kemper County. It was a great honor to serve as his Congressman for 28 years and his colleague for 23. He was a remarkable man whose legacy will live on, here in Washington and in his beloved Mississippi.

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Colorado [Mrs. SCHROEDER] is recognized for 5 minutes.

[Mrs. SCHROEDER addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

OKLAHOMA CITY BOMBING

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Mr. GREEN] is recognized for 5 minutes.

Mr. GENE GREEN of Texas. Mr. Speaker, I rise today on a note of sadness because this is our first full day of being in session, but on April 19, Oklahoma City was awakened by a bomb blast which killed both children and people either working or doing business in the Murrah Federal Building.

Oklahoma City along with the Nation rushed to the help of a neighbor, including some of my constituents from Texas.

The terrorist bomb ripped at the foundation of the Federal building and ripped at the fabric of our society.

The Federal building was targeted for what are now unknown reasons, but at this point there is all sorts of conjecture, but whatever the reason is, some people were killed and injured.

At times, the rhetoric of hate and distrust paints a picture of faceless bureaucrats, but the people in that building were hardworking people and children playing in that day-care center, and there were people literally waiting there for Federal Government services.

Many Americans, not just in Oklahoma but now all over America, do not feel it is safe that we should allow any terrorists to rip our Nation apart.

The terrorists did not affect the way Americans rush to help other Americans when times are tough, though.

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When there is an earthquake or flood or any other natural disaster, we have volunteers running to help. This disaster was not natural, but neighbors still were providing a helping hand. Houston firefighters, along with firefighters from around the Nation, flew to Oklahoma City to assist in the rescue and recovery of victims from the blast. Southwestern Bell provided telecommunications and donation of cash assistance. Petrochemical companies from the Houston area provided assistance.

Providing a helping hand in times of need shows that when times are hard for America, we come together. We come together to show that any terrorist group inside or outside America, that Americans will stand together and there is nothing that can stop them.

If that message has done nothing else than to go forth from these halls of Congress, I would hope that the perpetrator and whoever is found guilty, that they recognize that Americans, we do come together, and we stand together on this tragedy.

The SPEAKER pro tempore (Mr. ENSIGN). Under a previous order of the House, the gentleman from California [Mr. MINETA] is recognized for 5 minutes.

[Mr. MINETA addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

ARSON AWARENESS WEEK

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania [Mr. WELDON] is recognized for 5 minutes.

Mr. WELDON of Pennsylvania. Mr. Speaker, I rise today to call attention to this week and the importance nationally in focusing on the problem of arson.

Earlier today, Mr. Speaker, in cooperation with our Oklahoma colleagues, I joined in support of a resolution condemning the action in Oklahoma City and on focusing on the need to further highlight this country's preparedness and ability to deal with explosions and disasters and especially those caused by terrorism.

Mr. Speaker, on May 1 through May 8 is Arson Awareness Week nationwide, and this week is a time each year that we take out to focus on one particular type of tragedy that occurs on a recurring basis throughout the year.

Unfortunately, in this country we tend to only focus on problems of disasters, when a major disaster occurs, such as the World Trade Center bombing, and most recently the Oklahoma City bombing.

But, Mr. Speaker, arson fires and arson deaths occur every day of the year in this country and are becoming a major problem in terms of both loss of life and property. As a matter of fact, Mr. Speaker, arson annually causes about $2 billion worth of property loss, and that does not include the amount of extraordinary damage caused by the emotional effects, indirect losses, indirect financial situations, medical and legal costs, lost wages, business interruption, fire fighting and law enforcement efforts which together exceed the direct losses twofold. So, Mr. Speaker, we are talking about arson presenting a problem to our country and our people that exceeds the $2 billion a year with indirect costs approaching $4 billion a year.

Arson fires account for only 15 percent of building fires in this country but account for more than 30 percent of total dollar loss. In fact, in a more troubling statistic, Mr. Speaker, arson fires account for more than 700 lives lost each year, 700 lives lost from fires directly caused by arson deliberately set either to cover up a crime, to have some profit motive, to gain money from the insurance company, or some other profit ring that would allow those to gain from the crime of arson.

Arson has disrupted educational and manufacturing systems with the destruction of irreplaceable buildings and artifacts. In addition, it has rendered natural resources useless for long periods of time or completely destroyed.

Mr. Speaker, there is some good news. The insurance industry is beginning to crack down on arson as never before. One way they are doing this is by reporting information on suspicious fires to the property insurance loss register, a national data base which police, law enforcement and fire officials use to investigate fires and prosecute arsonists. More and more insurance companies are extending their investigative and their deliberative actions to prosecute arsonists well beyond what was done in the previous decades.

Many insurance companies are also giving more intensive arson detection and training to their property claim adjusters. In addition, company underwriters, the people who decide whether to offer insurance to individuals and businesses, also receive training in recognizing information that could warn that an insurance applicant represents a big arson risk.

On May 19, 1994, almost 1 year ago, President Clinton signed a law, the Arson Prevention Act. Mr. Speaker,

this legislation was worked on by colleagues from both sides of the aisle, led by our good friend, the gentleman from Virginia [Mr. BOUCHER]. This legislation does several things to increase awareness of the problem of arson, including increasing the ability of fire departments to identify suspicious and incendiary fires resulting in increased and more effective prosecution of arson cases.

The legislation awards 2-year competition merit-based grants to as many as 10 States for arson research, prevention, and control. The authorization for fiscal year 1994 was almost $5 million, and for fiscal year 1995 $6.25 million.

The legislation also improves arson investigator training courses, leading to professional certification of arson investigators. It also provides resources for the formation of arson task forces, especially needed in our inner cities where arson for profit has become a major problem.

The legislation also supports and develops programs directed at fraud as a cause of arson, juvenile arson, drug and gang related arson, domestic violence connected arson, and civil unrest as a cause of arson.

Finally, the bill provides for development of an advanced course on arson prevention and expansion of arson investigator training programs at the National Fire Academy, the Federal Law Enforcement Training Center and the Federal Bureau of Investigation Academy.

The International Association of Arson Investigators was formed in 1949. It is the most broad-based, well-respected organization in this country and the world that focuses on the problem of arson and works to train arson investigators. This organization, with over 8,000 members, was established to unite for mutual benefit those public officials and private persons engaged in the control of arson and kindred crimes.

In addition, the National Fire Protection Association is currently developing a manual for fire investigation that will aid in the process of training these investigators.

Mr. Speaker, I rise to pay tribute to those brave men and women who day in and day out are fighting this ongoing problem in America, a problem that is affecting our economy and that is taking approximately 700 lives each year. I pay tribute especially to those brave arson investigators, those law enforcement personnel who are handling situations in all of our cities and counties dealing with the terrible tragedy of arson loss in this country.

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from the District of Columbia [Ms. NORTON] is recognized for 5 minutes.

[Ms. NORTON addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana [Mr. HAMILTON] is recognized for 5 minutes.

[Mr. HAMILTON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

LEGISLATION REGARDING EVASION OF TAX LAWS BY RENOUNCING CITIZENSHIP

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida [Mr. GIBBONS] is recognized for 5 minutes.

Mr. GIBBONS. Mr. Speaker, today, along with my colleagues Messrs. GEPHARDT, BONIOR, FAZIO, RANGEL, STARK, JACOBS, FORD, MATSUI, Mrs. KENNELLY, Messrs. COYNE, LEVIN, CARDIN, MCDERMOTT, KLECZKA, LEWIS, NEAL, PAYNE, and FROST, I am introducing legislation to prevent the evasion of our tax laws by individuals who renounce their American citizenship.

This legislation is identical to the bill S. 700, introduced on April 6, 1995, by Senator MOYNIHAN. Senator MOYNIHAN should be commended for his leadership on this issue and for his efforts to respond to the technical concerns raised by those opposing this legislation. I must wholeheartedly agree with Senator MOYNIHAN's introductory comments that these technical concerns could have been resolved ''if those criticizing the provision's technical aspects put even half as much effort into devising solutions as highlighting shortcomings.''

Mr. Speaker, this bill is similar to the provision which was included in the House Democratic amendment which was defeated when the House considered H.R. 831. In addition, this proposal was included in the Senate amendment to H.R. 831. In addition, this proposal was included in the Senate amendment to H.R. 831. It would tax the unrealized appreciation in assets held by individuals who expatriate. The bill contains generous exemptions to limit its applicability to only the extremely wealthy. This bill contains several technical modifications from those earlier proposals, which I would like to quickly summarize to demonstrate our willingness to respond to legitimate concerns regarding this issue.

Unlike the provision contained in the earlier amendments, this bill would also apply in cases where long-term residents of the United States cease to be taxed as residents. This change is in response to the argument that the earlier amendments were unfair in that they applied only to citizens and did not also apply to residents who are taxed in the same manner as citizens.

During House consideration of H.R. 831, there were arguments about potential double taxation. This bill I am introducing today responds to those arguments by providing that, if a foreign person becomes a resident or citizen of this country, the basis of all of that person's assets would be stepped up to their fair market value at the time the person becomes subject to our tax system. Therefore, the bill creates parallel treatment under which appreciation accruing before an individual becomes subject to our taxes would be exempt from our taxes and tax on appreciation accruing while an individual is subject to our tax laws could not easily be avoided.

The bill also responds to the argument that triggering the tax on expatriation would be an acceleration of the tax that would otherwise have occurred. The bill provides that each taxpayer would be allowed to irrevocably elect on an asset-by-asset basis to continue to be taxed as a U.S. citizen with respect to assets designated by the taxpayer.

The bill also makes modifications to the administration of the tax by requiring expatriates to file a return within 90 days of their expatriation and to pay a tentative tax.

Mr. Speaker, we had a long and heated debate on this issue in April and I do not wish to repeat that entire discussion today. However, there are several matters upon which I feel compelled to comment.

Opponents of this provision made much of their concern over human rights obligations under international laws. Senator MOYNIHAN has quite nicely analyzed these arguments in his introductory statement. I do not intend to repeat that analysis but I do want to agree strongly with his conclusion that the growing consensus of opinion is that this provision does not violate any legitimate human rights concern. For me, the human rights argument was never very persuasive. These individuals are not renouncing their American citizenship because of any fundamental disagreement with our political or economic system. They simply refuse to contribute to the common good in a country where the political and economic system has benefited them enormously. Some individuals went so far as to compare the plight of these wealthy expatriates to the plight of the persecuted Jews attempting to flee Russia. I can only say that I agree strongly with the leaders of the National Jewish Democratic Council who have described this argument as ''nothing short of obscene.''

In the last weeks of April, some of my Republican colleagues accused me of engaging in class warfare because of my attempts to ensure that these extraordinarily wealthy individuals cannot avoid our tax system by the despicable act of renouncing their citizenship. During the welfare reform debate, Republic Members of this House compared welfare recipients to ''wolves'' and ''alligators'' and engaged in crude stereotyping of welfare recipients by referring to ''studs'' outside their homes. The Republican welfare bill took billions away from the poorest of our citizens to be used to fund a tax bill that even the Wall Street Journal described as a ''windfall for the well off.''

None of this was considered class warfare by Republican members of this House. However, when Democratic Members suggest that billionaires should not be able to avoid the same taxes that middle-income taxpayers are required to pay, some Republicans consider that class warfare. The difference between the two parties could not be clearer.

Finally, I would like to make it clear that the effective date in the bill I am introducing today is February 6, 1995, and that I will continue to insist that February 6, 1995, be the effective date for any subsequent legislation to end this loophole. The Democratic Members of this House will insist on this effective date, and the fact that a different effective date was contained in a motion to recommit on the recent