

The bill's definition of "salvage" timber would include all "associated trees," "insect-infected trees" and "trees imminently susceptible to fire or insect attack"—in other words, anything that can be cut.

A recent BLM memo correctly characterized it as "more or less a license for unregulated timber harvest."

Second, the House Interior Appropriations bill would virtually zero-out funding for National Park Service management of the new Mojave National Preserve, created last fall as part of the California Desert Protection Act.

Not satisfied with having won a battle to permit continued hunting and grazing in the preserve, Representative Jerry Lewis, R-Redlands, along with ranching and mining interests, are pressing ultimately for a reversal of the Desert Protection Act, which took eight years to negotiate.

It seems not to matter a whit to Lewis that many of his own constituents, including the San Bernardino County Board of Supervisors, which originally opposed the preserve, is now enthusiastic about winning full funding for it, having noted that tourist visits in the area have increased dramatically since the preserve was established.

Finally, the same legislation would open up all federal waters on both the Atlantic and Pacific coasts to leasing by oil and gas extractors, reversing a 14-year moratorium on offshore drilling that has enjoyed bipartisan support, including that of Governor Wilson.

Laughingly, congressional Republicans argued that the United States is too dependent upon foreign oil and that it would be irresponsible not to explore all domestic sources. But a Department of Energy study shows that there are approximately 726 million barrels of proven reserves off the California coast.

This means that, in exchange for allowing oil derricks to threaten spills along the entire length of our coast, the nation would get all of 41 days worth of energy from proven oil reserves—a bargain that only members of Congress in thrall to oil companies could appreciate.

President Clinton, get out the veto pen.

THE JAYCEE ALLIANCE MOBILIZES YOUNG AMERICANS TO GET INVOLVED

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 27, 1995

Mr. BARCIA. Mr. Speaker, I take great pride today in saluting the commencement of an organization created so that young Americans in their twenties, thirties, and forties can have a collective voice on pertinent Federal issues of the day. The Jaycee Alliance is a new national, grassroots organization, boasting 150,000 members, that will allow concerned and involved young leaders to contribute their thoughts and experiences on issues before the U.S. Congress and State legislatures, and will form a compact between each generation of Americans to the next.

I applaud the success of the U.S. Junior Chamber of Commerce—Jaycees—organization and I proudly point to my membership as a Jaycee at an early age as essential in my professional development. I firmly believe that the new Jaycee Alliance is an intelligent and much needed organization that will edify and mobilize thousands of new leaders into the

21st century. We are facing some very serious challenges in terms of this and future generations' responsibility to prioritize Government spending in a fiscally prudent fashion. I am pleased that the Jaycee Alliance has already pledged its support for the balanced budget amendment, which I too have supported throughout my years in public office.

Many young business people and home-makers are striving to achieve the American dream and make their communities better places to live. These are bright, energetic people who are interested in securing and creating high-wage jobs, keeping their streets safe, and promoting the highest quality of education in their children's schools. The challenges we, as Americans, face are certainly daunting, but they pale in comparison to the energy this young, invigorated group has to offer. Now is the time that people in the early and middle stages of their careers should mark as the day on which they were invited to get involved. In the finest tradition of the Jaycees, I am confident that the alliance will succeed in becoming the voice of young Americans.

ALASKA NATIVE SUBSISTENCE WHALING EXPENSE CHARITABLE TAX DEDUCTION

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 27, 1995

Mr. YOUNG of Alaska. Mr. Speaker, I rise to introduce a measure that would provide critically needed tax relief to a few Alaskan Native whaling captains who otherwise may not be able to continue their centuries-old tradition of subsistence whaling. In brief, this bill would provide a modest charitable deduction to those Native captains who organize and support traditional whaling hunt activities for their communities.

The Inupiat and Siberian Yupik Eskimos living in the coastal villages of northern and western Alaska have been hunting the bowhead whale for thousands of years. The International Whaling Commission [IWC] has acknowledged that "whaling, more than any other activity, fundamentally underlies the total lifeway of these communities."

Today, under the regulatory eye of the IWC and the U.S. Department of Commerce, these Natives continue a sharply restricted bowhead subsistence hunt out of 10 coastal villages. Local regulation of the hunt is vested in the Alaska Eskimo Whaling Commission [AEWC] under a cooperative agreement with the Department of Commerce, National Oceanic and Atmospheric Administration.

The entire Native whaling community participates in these hunting activities. However, Native tradition requires that the whaling captains are financially and otherwise responsible for the actual conduct of the hunt; meaning they must provide the boat, fuel, gear, weapons, ammunition, food, and special clothing for their crews. Furthermore, they must store the whale meat until it is used.

Each of the approximately 35 bowhead whales landed each year provides thousands of pounds of meat and muktuk—blubber and skin—for these Native communities. Native culture dictates that a whaling captain whose crew lands a whale is responsible for feeding

the community in which the captain lives. Customarily, the whale is divided and shared by all of the people in the community free of charge.

In recent years, Native whaling captains have been treating their whaling expenses as a deduction against their personal Federal income tax, because they donate the whale meat to their community and because their expenses have skyrocketed due to the increased costs in complying with Federal requirements necessary to outfit a whaling crew. The IRS has refused to allow these deductions, placing an extreme financial burden on those who use personal funds to support their Native communities' traditional activities. Currently five whaling captains have appeals of these disallowances pending before the Tax Court of the IRS.

The bill I am introducing today would amend section 170 of the Internal Revenue Code to provide that the investments made by this relatively small and fixed number of subsistence Native whaling captains are fully deductible as charitable contributions against their personal Federal income tax. Such an amendment should also retroactively resolve the disallowance and assessment cases now pending within the statute of limitations.

The expenses incurred by these whaling captains are for the benefit of the entire Native community. These expenses are vital contributions whose only purposes are to provide food to the community and to perpetuate the aboriginal traditions of the Native subsistence whaling culture.

Each Alaskan Native subsistence whaling captain spends an average of \$2,500 to \$5,000 in whaling equipment and expenses in a given year. A charitable deduction for these expenses would translate into a maximum revenue impact of approximately \$230,000 a year.

Such a charitable deduction is justified on a number of grounds. The donations of material and provisions for the purpose of carrying out subsistence whaling, in effect, are charitable contributions to the Inupiat and Siberian Yupik communities for the purpose of supporting an activity that is of considerable cultural, religious, and subsistence importance to those Native people. In expanding the amounts claimed, a captain is donating those amounts to the community to carry out these functions.

Similarly, the expenditures can be viewed as donations to the Inupiat Community of the North Slope [ICAS], to the AEW, and to the communities' participating churches. The ICAS is a federally recognized Indian tribe under the Indian Reorganization Act of 1934 (48 Stat. 984). Under the Indian Tax Status Act, donations to such an Indian tribe are tax deductible (28 U.S.C. 7871(a)(1)(A)). The AEW is a 501(c)(3) organization. Both the ICAS and the AEW are charged with the preservation of Native Alaskan whaling rights.

Also, it is important to note the North Slope Borough of Alaska, on its own and through the AEW, spends approximately \$500,000 to \$700,000 annually on bowhead whale research and other Arctic marine research programs in support of the U.S. efforts at the International Whaling Commission. This is money that otherwise would come from the Federal budget to support the U.S. representation at the IWC.

Given these facts and the internationally and federally protected status of the Native