

## EXTENSIONS OF REMARKS

### INTRODUCTION OF THE NEIGHBOR TO NEIGHBOR ACT, MAY 4, 2000

**HON. JENNIFER DUNN**

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 4, 2000*

Ms. DUNN. Mr. Speaker, the generous hearts of Americans know no income or class boundaries. Tens of millions of people give annually to support charities such as their local churches, youth and family organizations, and medical research programs. It is a testament to the willingness of families to give back to the community on which they rely on for so much.

Yet, under current law, only a small portion of individuals who contribute to charities receive a tax benefit for their gifts. This is because the deduction that is provided for a gift to charity is only available to taxpayers who itemize on their returns. These filers represent only 30 percent of all taxpayers.

Today, along with Senator PAUL COVERDELL, I rise to introduce the Neighbor to Neighbor Act. This important proposal will extend the charitable deduction to non-itemizers and will grant them tax relief on the first dollar of their gift. Under the bill, joint filers will receive dollar-for-dollar deduction on their donations up to \$1,000 and individuals will receive a deduction on their donations up to \$500. The Neighbor to Neighbor Act will benefit 67 million charitable givers and will for the first time encourage and reward contributions made by all taxpayers. According to the Joint Committee on Taxation, this bill will provide \$52 billion in tax relief over the next 10 years. Most importantly, since the overwhelming majority of non-itemizers are low- and middle-income Americans, this is genuinely broad-based tax relief.

One important element of charitable giving is being able to plan a contribution with the tax deduction in mind. For most taxpayers who now receive the deduction, however, this means performing an estimate of future tax liability and making contributions accordingly. This can be an inefficient and imprecise method.

The Neighbor to Neighbor Act will eliminate the complexities of this current system by allowing both itemizers and non-itemizers the ability to contribute to charities through April 15th and deduct that contribution from the previous year's taxes. As a result, taxpayers will have the ability to contribute after they receive their tax information at the beginning of the year and can precisely calculate their liability and give back accordingly.

The Neighbor to Neighbor Act acknowledges the important role that all Americans play in building strong communities through private charities. By every measure, these groups are more effective at instilling strong values in our youth and transforming society from the ground up. I urge my colleagues in both the House and Senate to support this important bill.

### RECOGNITION OF EQUAL PAY DAY

**HON. MIKE THOMPSON**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 4, 2000*

Mr. THOMPSON of California. Mr. Speaker, today I recognize California's Equal Pay Day, May 11, 2000. This day allows us to fully recognize the value of women's skills and significant contributions to the labor force.

It has been over 35 years since the passage of the Equal Pay Act and title VII of the Civil Rights Act, but women in America still suffer the consequences of inequitable pay differentials.

The Institute for Women's Policy Research has reported that, the average 25-year-old woman will earn \$523,000 less than the average 25-year-old man will over the next 40 years, if current wage patterns continue. In 1998, women earned 73 cents, to every dollar earned by men. This is an overwhelming difference of 27 percent less.

Today, working women constitute a large segment of this Nation's work force, and a vast majority of households are dependent on the wages of working mothers. These women deserve fair and equal pay. Often, working families are just one paycheck away from economic hardships. Fair and equal pay for women would go a long way toward strengthening the security of families today and enhancing the prospects of retirement tomorrow.

May 11, 2000, will symbolize the day on which the wages paid to American women this year, when added to their incomes in 1999, will finally equal the 1999 earnings of American men.

Mr. Speaker, I move that we recognize women for their lasting contributions to the American work force and urge my colleagues to continue their work to bring fair and equal pay to all U.S. citizens.

### REBELS IN SIERRA LEONE

**HON. TONY P. HALL**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 4, 2000*

Mr. HALL of Ohio. Mr. Speaker, today I am outraged at the news that rebels in Sierra Leone murdered seven United Nations peacekeepers on May 3, and that more than 40 others remain hostages.

By coincidence, on that same date this House approved the thoughtful legislation proposed by our colleague, Mr. GEJDENSON. His bill, which I was honored to co-sponsor, is an investment in Sierra Leone's peace process that is overdue and one which, I hope, will help end the violence there. It funds the effort other nations have joined to disarm and rehabilitate the soldiers—many of them young children—who battled each other for eight long years until the July 1999 peace agreement. It

funds a truth and reconciliation commission that aims to heal the wounds of civilians who have been caught up in the war but have no hope for justice under the peace agreement. And it takes other needed steps.

Mr. Speaker, I visited Sierra Leone last year with Congressman FRANK WOLF. We were both horrified by the butchery of innocent people who had lost their hands, legs, ears and noses to machete-wielding rebels. Neither of us will ever forget what we saw in the capital's amputation camp; I am particularly haunted by one charming toddler who will struggle all her life because one of the rebels chopped off her hand. "Give us a hand," the country's president had said in his election campaign. Rebels, driven by greed for the nation's tremendous diamond wealth and for power, twisted President Kabbah's campaign slogan around, telling their victims as they dismembered them, "go and ask Kabbah for your hand."

We also were dismayed to learn of the United States' role in pressing Sierra Leone's elected government to sign a peace agreement that indemnified the rebels who had committed these atrocities. Not only would no one be prosecuted for war crimes, the leader of the rebels would be put in charge of the nation's considerable wealth—wealth he had diverted into the coffers of his rebel forces.

No one, save a regional coalition led nobly by Nigeria, had come to Sierra Leone's aid in any significant way during this war. We sent bandages and food, of course, but our country failed to expend the effort needed to stop this war. We had lots of excuses—"we were busy in Kosovo," a country no less middle-class than Sierra Leone. Or, "it was Africa, and we still feel the loss of our men and our prestige in Somalia." It may have been clever political calculus for our government to figure this peace agreement was the best Sierra Leone's people could get, but the day we made that decision was a dark one for America's honor.

Most observers have been awed by Sierra Leoneans' willingness to accept peace without justice. I too was persuaded by the people I heard there and in this country. Perhaps Sierra Leoneans knew best that this was their best hope for peace if they could live with this shameful agreement, our country should not stand in their way.

But now Sierra Leoneans have neither justice nor peace. Atrocities against civilians continue, with well-documented instances of girls being kidnaped to serve as sex slaves and domestic servants; of villages being attacked and looted; of random murders. U.N. peacekeeping troops have not been immune from the on-going violence: they have been stripped of their weapons—of armored personnel carriers, helicopters, and rocket-propelled grenades, as well as rifles and ammunition. In fact, the Kenyans who died yesterday were trying to resist rebels' attempt to grab still more weapons.

It is clear to me, Mr. Speaker, that as long as rebels can continue stealing Sierra Leone's natural resources—its diamonds—they will continue their attacks. Diamonds transformed

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

this band of 400 ruffians into a well-equipped fighting force 25,000 strong, a force that one retired Green Beret told me was one of the best in the world. Diamonds still drive rebel troops and commanders and despite the 10-month-old peace agreement that bans continue mining, diamonds are still being mined today. And, despite all they know about how rebels are using their profits, diamond traders still look the other way and buy the rebels' stones—and they still transform them into symbols of love and commitment for unsuspecting Americans to treasure.

When we returned in December, Mr. WOLF and I called for the United Nations to sanction these bloody diamonds—as it did when rebels in Angola broke the peace agreement they had signed. This step is needed not only to punish the rebels; it is also essential to protecting the U.N. peacekeepers who are the victims of this diamond wealth.

While the United States contributes no troops to this U.N. effort, we are paying tens of millions of dollars for it and we have an obligation to insist that it be well equipped, adequately manned, and protected to the full extent of the United Nations' ability. However, although we got kind words from the Secretary General and Ambassador Holbrooke and don't doubt their efforts to bring lasting peace to Sierra Leone, the United Nations has not yet seriously considered this step.

Next week, in honor of the peacekeepers who have died in Sierra Leone, and in hope of protecting more from meeting that fate, I plan to introduce a Sense of the Congress resolution:

It will condemn rebels for murdering the Kenyan troops serving as U.N. peacekeepers, and the countless Sierra Leonean civilians who continue to suffer death and gross human rights violations at rebels' hands.

It will call on our country's diplomats to remind the rebels' leaders that last year's peace agreement does not provide them amnesty for war crimes committed since it was signed.

And it will call the United States to bring before the United Nations Security Council a resolution sanctioning the sale of diamonds by Sierra Leone's rebels.

Sierra Leone is a country blessed by its natural resources, by its fertile land, and by its hard-working people. Until there is real peace, though, its diamonds will be a curse—and Sierra Leone will be a ward of the international community, dependent on the charity of Americans and others. In a country as rich as Sierra Leone, there should be no need for the charity of outsiders.

In the past decade, more than \$10 billion in diamond wealth has fallen into the hands of rebel forces in Sierra Leone and three other African nations. At the same time, these same forces were using their money to inflict suffering that our country spent \$2 billion to ease. Clearly, we cannot stop Sierra Leone's suffering with food and medicine alone. We have to end the deadly trade in conflict diamonds if we don't want to see this "genocide" continue. As the consumer of 65 percent of the world's diamonds, we owe it to Africans to help them break this terrible link. As stewards of our own government's funds, we owe it to American taxpayers to cut off the funding for the weapons that have inflicted Sierra Leoneans' wounds—and the death blows to seven U.N. peacekeepers.

I urge our colleagues to join me today in my outrage, and to join me next week in supporting this Sense of the Congress resolution.

#### IDEA FULL FUNDING ACT OF 2000

SPEECH OF

**HON. RON PAUL**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 3, 2000*

Mr. PAUL. Mr. Speaker, I appreciate the opportunity to express my opposition to H.R. 4055, which authorizes over \$160 billion in new federal spending for programs imposed on local school districts by the Individuals with Disabilities Education Act (IDEA). While I share the goal of devoting more resources to educating children with learning disabilities, I believe that there is a better way to achieve this laudable goal than increasing spending on an unconstitutional, failed program that thrusts children, parents, and schools into an administrative quagmire. Under the system set up by IDEA, parents and schools often become advisories and important decisions regarding a child's future are made via litigation. I have received compliments from a special education administrator in my district that unscrupulous trial lawyers are manipulating the IDEA process to line their pockets at the expenses of local school districts. Of course, every dollar a local school district has to spend on litigation is a dollar the district cannot spend educating children.

IDEA may also force local schools to deny children access to the education that best suits their unique needs in order to fulfill the federal command that disabled children be educated "in the least restrictive setting," which in practice means mainstreaming. Many children may thrive in a mainstream classroom environment, however, some children may be mainstreamed solely because school officials believe it is required by federal law, even though the mainstream environment is not the most appropriate for that child.

On May 10, 1994, Dr. Mary Wagner testified before the Education Committee that disabled children who are not placed in a mainstream classroom graduate from high school at a much higher rate than disabled children who are mainstreamed. Dr. Wagner quite properly accused Congress of sacrificing children to ideology.

Increasing IDEA spending also provides incentives to over-identify children as learning disabled, thus unfairly stigmatizing many children and, in a vicious cycle, leading to more demands for increased federal spending on IDEA. Instead of increasing spending on a federal program that may actually damage the children it claims to help, Congress should return control over education to those who best know the child's needs: parents. In order to restore parental control to education, I have introduced the Family Education Freedom Act (H.R. 935), which provides parents with a \$3,000 per child tax credit to pay for K-12 education expenses. My tax credit would be of greatest benefit to parents of children with learning disabilities because it would allow them to devote more of their resources to ensure their children get an education that meets the child's unique needs.

In conclusion, I would remind my colleagues that parents and local communities know their

children so much better than any federal bureaucrat, and they can do a better job of meeting a child's needs than we in Washington. There is no way that the unique needs of my grandchildren, and some young boy or girl in Los Angeles, CA or New York City can be educated by some sort of 'Cookie Cutter' approach. Thus, the best means of helping disabled children is to empower their parents with the resources to make sure their children receive an education suited to their child's special needs, instead of an education that sacrifices that child's best interest on the altar of the "Washington-knows-best" ideology.

I therefore urge my colleagues to join with me in helping parents of special needs children to provide their children with an education by repealing federal mandates that divert resources away from helping children and, instead, embrace my Family Education Freedom Act.

#### SUPPORT SPECIAL EDUCATION

**HON. THOMAS G. TANCREDO**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, May 4, 2000*

Mr. TANCREDO. Mr. Speaker, yesterday, the House overwhelmingly approved H.R. 4055, the IDEA Full Funding Act, which will allow the federal government to fully fund their share of special education. The bill provides a \$2 billion yearly increase in special education spending, beginning with \$7 billion for fiscal year 2001 and ending with \$25 billion for fiscal year 2010.

In 1975, Congress promised every child in America a quality education, and it has failed to fulfill that promise.

Special education should be a top priority of America and this Congress as we prepare our children for the next century. No child in Colorado or America should be left behind simply because of their disability.

Currently, the state of Colorado receives \$28.4 million to educate special education students—even though the federal government promised to pay \$145.7 million. If the federal government met its 40 percent commitment to IDEA, the state would receive \$117 million more a year.

This is money that could go to pay for more computers, increased pay for teachers or smaller classrooms.

It is time for promises made to be promises kept. With millions of dollars being wasted on unauthorized or inefficient government programs, there is no excuse for failing to fulfill the promise to fund 40 percent of special education programs.

With better accountability of programs within the budget process, we would already have the funds available for special education.

Instead, we are on the path of underfunding and depriving special education students the quality education they deserve.

Again, I would like to thank my colleagues for their support of H.R. 4055 and thank Chairman GOODLING for his hard and dedicated work on this bill.