

Of One Accord Ministry, making the lives of many people in the First Congressional District better.

This weekend, Of One Accord Ministry will hold a celebration dinner in honor of the many volunteers who offered their time and assistance to help those who were less fortunate. Last year, these efforts helped over 28,000 individuals in Hawkins and Hancock Counties.

The true heroes of this organization were over 200 volunteers from all walks of life such as young scouts, employees from local businesses and industries, members of civic clubs, local schools, and members of various churches. These individuals offered their services in collecting needed items, taking donations, delivering food and other items to needy families, serving a free medical clinic for those in need of basic medical attention, and many other tasks.

In the Congress, I have often advocated that the government cannot be the answer to all of the problems that exist in our society. We can do many things to help out those who need assistance, but real changes come about with the help of the local community, neighbors helping neighbors, one individual at a time. Local organizations like Of One Accord Ministry are our first line of defense against these social problems. Their efforts should be highlighted and commended for the results they have achieved.

Too often, we only hear and read about the negative news in our localities. Positive efforts such as those provided by local citizens often go unnoticed. I want to take this opportunity to recognize, congratulate, and bring to the attention of the Congress the great work that is being accomplished by the volunteers of Of One Accord Ministry. Tennesseans are long known for their selfless devotion, earning us the nickname the "Volunteer State." These volunteers carry on that tradition and are truly deserving of our thanks today.

TRIBUTE TO SENATOR ALAN CRANSTON

**HON. TOM LANTOS**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mr. LANTOS. Mr. Speaker, I invite my colleagues to join me in paying tribute to former Senator Alan Cranston of California who passed away over the holiday break. In a career spanning most of the 20th century, both as a private citizen and a Member of Congress, he developed a reputation as a tireless advocate of worthy causes from the environment to veterans health, and most notably arms control. His passing gives us pause to reflect on the legacy of one who fought hard his entire life for peace and democratic freedoms.

Mr. Speaker, Alan Cranston began his crusade for peace early in his life as a journalist. Born in Palo Alto, California in 1914, Cranston graduated from Stanford University in 1936 and he worked for the International News Service where he edited the first unaltered version of Mein Kampf, laying bare Hitler's racist beliefs, and inviting a lawsuit from the Fuehrer over copyright infringement. In 1939, Cranston continued his fight against racism as an advocate for the Common Council for

America Unity, an organization opposing discrimination against the foreign born.

Cranston's service to his country began during World War II, when he enlisted in the United States Army and became a private. Because of his verbal skills, he was assigned to lecture to soldiers on war aims. After the war, Cranston continued to advocate peace through his career in journalism.

Mr. Speaker, in 1968, he became a United States Senator from California. In the U.S. Senate, Alan Cranston's tireless advocacy for protecting the California desert and advocating the philosophy of arms control and arms reduction earned him the reputation of a "workhorse," and it is one he rightly deserves. And even after leaving the Senate at the age of 82, Alan Cranston continued until the time of his death to press for arms reduction by chairing two San Francisco-based think tanks—the Gorbachev Foundation USA and the Global Security Institute.

Mr. Speaker, Senator Alan Cranston worked long and hard for peace, and at his passing I join his many friends and admirers in paying tribute to his distinguished service, and it is my hope that we may carry on his work with equal strength and conviction.

PERSONAL EXPLANATION

**HON. SOLOMON P. ORTIZ**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mr. ORTIZ. Mr. Speaker, during rollcall vote Nos. 5, 6, 7 and 8 on January 30–31, 2001 I was unavoidably detained. Had I been present, I would have voted "yea."

INTRODUCTION OF THE MAKE TAX CREDITS WORK FIX ALTERNATIVE MINIMUM TAX

**HON. RICHARD E. NEAL**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mr. NEAL of Massachusetts. Mr. Speaker, I am introducing today badly needed legislation to make permanent the temporary provision of current law that allows all nonrefundable personal tax credits to be used against the alternative minimum tax. These credits include the child credit, the adoption credit, the HOPE credit, the lifelong learning credit, and the dependent child care credit.

I have introduced this bill in the two previous Congresses, H.R. 4489 and H.R. 1097. In 1998 Congress enacted a 1-year provision to solve the problem, and in 1999 Congress enacted a 3-year solution. Now is the time to permanently fix the problem, if only because the problem will get more serious and the revenue cost will increase every year we delay. According to the Joint Committee on Taxation, a permanent solution to this problem enacted in 1999 would have cost \$6 billion over 2000–2004, and \$29.6 billion over 2000–2009. This rapid escalation in cost demonstrates why it is important to resolve the problem now. It also indicates how rapidly this provision will affect American families if it is not solved permanently.

To date, two messages have come out of the Bush administration on this issue. The first message is that the alternative minimum tax is a problem to be thought about. The second message is that Congress ought to fix it. Refusing to face this problem directly, and taking responsibility for helping resolve it, is a recipe for continued temporary solutions in an era where budget surpluses demand real tax solutions to real tax problems. I have offered twice to work with the administration on permanent solutions, and I continue to hope a permanent solution will be incorporated into its tax proposals.

Without these temporary solutions, current law would not allow personal tax credits to be used against the alternative minimum tax. Since taxpayers must pay the higher of their regular federal income tax, or the alternative minimum tax, many families find some or all of these credits disallowed by the AMT. In 1998 the Department of the Treasury estimated that over 800,000 families would have been denied the full amount of the child credit or the education credits, and that the number would increase annually.

According to the Internal Revenue Service, the estimated average time it takes to fill out the alternative minimum tax form was 5 hours and 39 minutes. It would, of course, take much longer for hundreds of thousands of taxpayers who may be forced to fill out this form for the first time as a result of the credits Congress offered them in the name of child care, adoption, and education. And I cannot think of anything that would produce greater cynicism on the part of the American people than not enacting a permanent solution to this problem.

Mr. Speaker, I have never thought of this issue as a partisan issue. I have worked with the former chairman of the Ways and Means Committee Mr. Archer, and with the chairman of the Oversight Subcommittee AMO HOUGHTON, to bring this issue to the attention of Members of Congress, the administration, and the American people. I will continue to pursue all avenues during the 107th Congress to defuse this hidden time bomb permanently.

Finally, Mr. Speaker, let me simply say that the AMT presents additional challenges to Congress. The interaction of the AMT and the nonrefundable personal tax credits is only the most immediate, most crucial, problem. A second problem is that over the next decade the fact that the AMT is not adjusted for inflation while the regular federal income tax is adjusted, will push millions of families into the AMT and that should be dealt with as soon as possible. A third problem exists because the AMT will slash much of the tax relief that will be promised by President Bush this week, if it is not dealt with within the Bush proposals. I, and others, have proposed various solutions to these problems and I will continue to press for solutions to all the problems presented by the AMT. But the most immediate problem is that caused by the interaction of the AMT and nonrefundable credits, and that must be dealt with no matter what this year.

PERSONAL EXPLANATION

**HON. KAREN L. THURMAN**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 6, 2001*

Mrs. THURMAN. Mr. Speaker, I was present and voting on Wednesday, January