

VA outpatient clinics recently in their District that these goals have not been met.

My bill will actually codify the veterans self-imposed standard. I think that it is important because if a VA medical center is unable to see a patient then that patient should be able to seek care elsewhere in the community.

I urge my fellow Members to join me with this bill.

SENIOR CITIZENS NEED OUR HELP

(Mr. FILNER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FILNER. Mr. Speaker, I rise today to urge support for two bills to provide financial relief to our Nation's senior citizens. Both men and women will receive assistance with this legislation, but because older women are often with less financial resources, they will particularly benefit.

My first bill, H.R. 1922, the Fair Taxes for Seniors Act, allows the fact that the current capital gains tax exemption on the sale of a home is not working for seniors who live in areas with higher housing prices. The bill provides a one-time increase in the capital gains exemption for sales of homes for citizens who are 50 years and older.

My second bill, the Social Security Survivors Fairness Act, provides Social Security widows' benefits for women under the age of 60. Mr. Speaker, I have stories about various seniors in my District talking about the need for this exemption for the capital gains of the sale of their home and also for the lowering of the age for which they can become eligible for Social Security.

I will include my full statement at this point.

Mr. Speaker, I rise today to urge support for two bills to provide financial relief to our Nation's senior citizens. Both men and women will receive assistance with this legislation, but because older women are often with less financial resources, they will particularly benefit.

My first bill is H.R. 1922, the Fair Taxes for Seniors Act. The current capital gains tax exemption on the sale of a home is not working for seniors who live in areas with higher housing prices. My bill provides a one-time increase in the capital gains tax exemption on the sale of a home for citizens who are 50 or older.

Eleanor, a 78-year-old citizen, lives in Glen Ellyn, Illinois and bought her home 45 years ago with her husband, who has passed away. The combined Federal and State taxes on her home after the current capital gains exemption are \$68,000. She needs this money from the sale of her house in order to move into a nursing home. Eleanor wants to stay in the Chicago area because her friends are there, but the price of nursing care there is high. Should a 78-year-old woman have to move from the city she has lived all her life because, as a widow, she is considered single and has to pay higher taxes?

Marilyn is a single, professional woman who lives in Mission Hills, California—near my con-

gressional district. She chose to become involved in her community and has stayed in the same house throughout her lifetime. Marilyn is now 60 years old and wants to sell her home and move to a smaller condo in the same area. Her combined Federal and State taxes are \$169,940 after the current exemption. Should singles who remain in one house for many years be taxed for their stability—and essentially for being single?

Sally, a divorced, single mother in Seattle, Washington is 57 years old. She chose to stay in one home for 37 years so her children could stay in the same school system and she could live near her work and her church. One of her adult children has developed severe health problems and has to pay medical bills not covered by insurance. Sally is selling her home to pay some of the doctor's bills. Her combined Federal and State taxes are \$64,000. This tax money is money that Sally should be able to use to pay off medical bills as well as to get ready for her own retirement.

My bill would provide a one-time increase of \$500,000 for a single person and \$1 million for a couple in the amount excludable from the sale of a principal residence for taxpayers who have reached the age of 50. Let us help our citizens over age 50 who have lived in one home for many years. Let them keep the proceeds from the sale of their homes for retirement and health care costs. An added benefit is that family members and perhaps the government will be relieved of the burden of caring for these individuals as they grow older.

My second bill is H.R. 1923, the Social Security Survivors Fairness Act, to provide Social Security widows' benefits for women under the age of 60. Maria is a 58-year-old widow who lives in San Ysidro, California in my congressional district. Throughout her lifetime, she worked in the home, raising her children and supporting her husband. Now her husband, who received Social Security benefits, has passed away. There currently is a provision for Maria to receive Social Security widows' benefits, but to qualify she must be 60 years old.

Social Security is telling Maria that she must find a way to support herself for 2 years. It will be difficult for her to find a job at her age, when she has never worked outside of her home. Women in their late 50s who are dependent on their husband's Social Security are left with no means of support if their spouse dies. My bill would amend the Social Security Act to reduce from 60 to 55 the age at which an individual who is otherwise eligible may be paid widows' or widowers' insurance benefits.

I encourage my colleagues to support H.R. 1922 and H.R. 1923 to provide financial assistance to our country's most vulnerable citizens.

GREATEST BOOTLEG IN HISTORY

(Mr. RYAN of Ohio asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. RYAN of Ohio. Mr. Speaker, we witnessed one of the greatest bootlegs in the history of the tax code. We were told that every single person would be able to get something back in this tax code, but there are people making less than \$27,000 a year who will not be getting a \$400 check, but worse than that, these are families that have worked.

This is not welfare. This is not a give away. These are people who put in 40 hours a week and have children and deserve the \$400 back.

In Youngstown, Ohio, where we have a reserve base, there will be one in five military workers who will not be able to qualify for this, putting their lives on the line, active duty members of the military that will not qualify.

All we have to do is raise the top tax bracket. It has been lowered from 38 percent to 35 percent. From 35 percent, raise it to 35.3 percent, and we would have enough money generated to take care of working parents, mostly single parent homes, many military homes that will not be able to utilize this tax credit.

The greatest bootleg in the history of the Congress.

HONORING THE PAGE CLASS OF 2003

(Mr. SHIMKUS asked and was given permission to address the House for 1 minute.)

Mr. SHIMKUS. Mr. Speaker, if I could ask the page class of 2003 to come down and take seats here in the first and second row, maybe spread it out to both sides.

Here we are, about to end a year, and this is a tradition. Unfortunately, a lot of us have to go back to our district and will not be here for graduation. I know the class is having the gentleman from Virginia (Mr. TOM DAVIS) speak. He will represent us well as a former page himself, but this gives us a chance as a collective body to say thank you for all your work and support and friendship and things that you have done over the years.

Obviously, we remember just a short time ago welcoming you and I do not know if you remember some of the comments, but I know what I have said to other classes is that you get an opportunity to observe and work with elected Members of Congress and you will see history in the making. We did not know what that would be, but it has happened every year. Something occurs that you all are a part of, and you all know what those were.

I also asked and you all made a pledge as a class to do well in your duties, do well in your school work, do well in the dorm activities, and for the most part, I think you can say you accomplished your mission well, and I am very thankful as the Chairman of the page board that I did not have to see very many of you very often. So thank you for not only doing your work but upholding the great tradition of the page program because that helps us continue to move the page program forward.

I am going to be able to intersperse comments as I have a lot of colleagues that want to make sure they say a special farewell to you, and so I am going to pause right now. I am going to ask the gentleman from Arizona (Mr. KOLBE), my colleague, to come up and