

Mr. Speaker, sadly far too many veterans returned home from Vietnam without the recognition they were due. Unfortunately, in Petty Officer Brown's case, he not only demonstrated his willingness to fight for his country, but he returned home only to fight the bureaucracy of his country to get that to which he was always entitled. This is a sad but often-repeated story that thousands of veterans know all-too-well.

Fortunately, in this particular instance, there was a happy ending to this story. Therefore, today, I ask my colleagues on both sides of the aisle to join with me in recognizing David L. Brown for this accomplishment and for his many years of devoted service to his country. I know I join with his many family and friends in congratulating him on this achievement and in extending our heartfelt thanks for his outstanding service to the United States of America.

INTRODUCTION OF TAX SIMPLIFICATION LEGISLATIVE PROPOSALS

**HON. AMO HOUGHTON**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 2, 2004*

Mr. HOUGHTON. Mr. Speaker, today I am introducing a package of nine separate proposals on tax simplification. Also, today I introduced a resolution of the House to require a simplification title in any tax measure under consideration.

As we approach the deadline of April 15, taxpayers once again come face-to-face with the task of voluntarily—and I emphasize voluntarily—complying with filing their individual tax returns. If our system becomes too complex for the ordinary citizen, then noncompliance will no doubt accelerate. Many Members, and taxpayers, believe that Congress will overhaul the entire system. I'm all for overhauling the tax system, but it will be a long process. In the meantime, I believe the ongoing simplification of the tax system should be a top priority of Congress.

This package of simplification bills highlights some of the areas of the Internal Revenue Code that cry out for change in order to reduce complexity and make our citizens' task of voluntarily complying with our tax laws a less daunting challenge. Some have a cost attached, such as the AMT repeal, while others are revenue neutral. The proposals are as follows:

Alternative Minimum Tax Repeal Act of 2004. The repeal of AMT for individuals is at the top of about everybody's list of must-do tax legislation. However, the revenue lost is substantial. The bill would substantially slow the growth in the number of taxpayers subject to AMT over the next 10 years, by adjusting the AMT exemption, and finally repealing the provision effective after 2013.

Child Definition Simplification Act of 2004. The proposal would address a challenging problem that faces taxpayers every year—the multiple definitions of a qualifying child for different tax purposes. The proposal would provide a uniform definition of a child based on residence, relationship and age of the child.

Filing Status Simplification Act of 2004. The Head of Household filing status has long been

a leading source of taxpayer confusion and mistakes during the filing season. To address this problem, the proposal would change "Head of Household" to "Single Parent or Guardian" filing status, a term that is less likely to cause a mistake in filing status.

Home Mortgage Tax Simplification Act of 2004. Under the proposal, points paid on a home mortgaging refinancing would be fully deductible in the year in which the expense is incurred. The current law generally requires that the refinancing points be amortized over the stated life of the loan.

Taxation of Minor Children Simplification Act of 2004. The proposal would eliminate the current restrictions on adding a minor child's income to the parent's return. A parent could freely elect to include the income of a child under 14 on his or her own tax return. This does not change the ability of the child to file a separate return, if that is preferable.

Education Tax Credit Simplification Act of 2004. The proposal would merge the HOPE and Lifetime Learning Credits, which serve nearly identical purposes but have different rules. The proposal would provide a credit for one-half of the first \$3,000 of post-secondary education expenses. The credit would apply on a per-child basis and would not be limited to the first two years of post-secondary education.

Small Business Tax Modernization Act of 2004. The proposal would combine the benefits of Subchapter S (S corporations) and Subchapter K (Partnerships) of the Internal Revenue Code in a single, unified passthrough entity regime based on Subchapter K. There are presently two separate, fully-articulated passthrough entity regimes—an expensive and unnecessarily complicated system. The goal of the legislation is to establish a single passthrough entity regime that preserves the major benefits of Subchapters S and K.

Personal Holding Company Tax Repeal Act of 2004. The proposal would repeal the Personal Holding Company tax, which is outdated and has been eclipsed by subsequent changes to the tax code.

Small Business Law Tax Conformity Act of 2004. The proposal would make technical changes necessary to update the Internal Revenue Code to take into account changes that have occurred in state business law. The proposal would define earnings from selfemployment to exclude the portion of a partner's distributive share that is attributable to capital.

If these simplification proposals—which affect millions of taxpayers—are enacted this year, filing tax returns next year will be simpler and less time consuming. I urge my colleagues to support these provisions.

STOP THE KILLING IN SUDAN

**HON. FRANK R. WOLF**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, April 2, 2004*

Mr. WOLF. Mr. Speaker, Raphaél Lemkin in his book *Axis Rule in Occupied Europe* coined the word "genocide." Greek word "genos" (race), Latin word "cide" (killing). Genocide means "the deliberate and systematic destruction of a racial, political, or cultural group."

It has been said the way we behave is really an indicator of what we truly believe, and

belief drives behavior. It will be 59 years this April that Dietrich Bonhoeffer was marched from his prison cell at the Flossenburg concentration camp in Germany and was hung. Bonhoeffer was a Protestant minister who opposed Hitler. He refused to keep silent about the discrimination and persecution of Jews. He spoke out repeatedly and fearlessly until the Nazis executed him.

"Never again"—words that were uttered, beliefs that were expressed by many in the West after the full-scale horror of the Holocaust became known. And yet, genocide has happened again and again this century, while world leaders and governments have been slow or hesitant to respond.

This is the theme of the excellent book on genocide in the 20th century—*A Problem from Hell*, by Harvard University instructor Samantha Power. More than ever, Ms. Power's book reminds all of us, especially those in public service, of the unique power and responsibility of our voice in confronting evil and our moral responsibility to speak out.

Is genocide happening again? As the world waits and watches, the people of the Darfur region in Sudan are being wiped out. This crisis began in February 2003 when two rebel groups in Darfur state began to fight government security forces. In early February 2004, the government launched a major military offensive against the rebel forces. The result has been brutal attacks by ground and air forces against innocent civilians and undefended villages. Thousands have been killed. Millions more remain beyond the reach of aid.

The United Nations resident coordinator to Sudan recently described the situation in Darfur as the world's greatest humanitarian crisis and possibly its greatest humanitarian catastrophe. Richard S. Williamson, the U.S. representative to the Commission on Human Rights, said on March 25: "The U.S. views with grave concern the deepening crisis in the Darfur region of western Sudan. A lack of civil order and the refusal of local as well as national authorities to permit unrestricted access for humanitarian workers have put as many as one million people at imminent risk of life and livelihood."

Below is the text of H. Con. Res. 403, a sense of Congress resolution I introduced April 1, condemning the Government of the Republic of the Sudan for its reported involvement in the attacks against innocent civilians and calls on the president to direct the United States representative to the United Nations to seek an official investigation by the UN to determine if crimes against humanity have been committed. I fear it is happening again and it is only going to get worse.

I urge the House to pass this resolution and go on the record to speak out against what is happening in Darfur.

HOUSE CONCURRENT RESOLUTION 403

Whereas, since early 2003 a conflict between forces of the Government of the Republic of the Sudan and rebel forces in the impoverished Darfur region of western Sudan has resulted in attacks by Sudanese Government ground and air forces against innocent civilians and undefended villages in the region;

Whereas, Sudanese Government forces have also engaged in the use of rape as a weapon of war, the abduction of children, the destruction of food and water sources, and the deliberate and systematic manipulation