

GENERAL LEAVE

Mr. TALENT. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks, and include extraneous material, on H.R. 1568, the bill just passed.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

PROHIBITING STATES FROM IMPOSING DISCRIMINATORY COMMUTER TAXES

Mr. GEKAS. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2014) to prohibit a State from imposing a discriminatory commuter tax on nonresidents.

The Clerk read as follows:

H.R. 2014

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. PROHIBITION ON IMPOSING DISCRIMINATORY COMMUTER TAX ON NONRESIDENTS.

(a) PROHIBITION.—A State may not impose a tax on the income earned in the State by nonresidents unless the tax is of substantial equality of treatment for the citizens of the State and the nonresidents so commuting.

(b) STATE.—For purposes of subsection (a), the term “State” includes the District of Columbia and any political subdivision of a State.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Pennsylvania (Mr. GEKAS) and the gentleman from New York (Mr. NADLER) each will control 20 minutes.

The Chair recognizes the gentleman from Pennsylvania (Mr. GEKAS).

GENERAL LEAVE

Mr. GEKAS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks, and include extraneous materials, on H.R. 2014, the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

Mr. GEKAS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, this piece of legislation is to mend a very peculiar and unique situation that has arisen between the States of New Jersey and New York. By virtue of a tax that was imposed by New York City, it appears and does still appear that a commuter tax for people who live in New Jersey but work in New York City was asserted against those commuters in a situation different from New York State residents outside New York City who worked in New York City, thereby setting up a discriminatory set of taxes for these commuters.

The Supreme Court acted in a similar case in what is called the Austin case,

finding this kind of discriminatory commuter tax unconstitutional and recently, just a couple of days ago, the New York statute itself that we are trying to amend or trying to work through that, too, was found to be unconstitutional. But we have it on good report that this might be appealed. Therefore, the question occurs for the Congress to do something about making sure that this does not continue.

In that regard, this piece of legislation was approved by the subcommittee, and we will have Members from New Jersey fully explain the contents and the aims of the legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. NADLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in opposition to this legislation. Perhaps some of my colleagues are wondering why we are wasting taxpayers' time and money today debating a bill directed at a tax that was declared unconstitutional last Friday. In fact, as of Friday's ruling, no person on the face of the earth, not from New Jersey, Connecticut or anywhere else, is faced with this tax. It does not exist.

I realize that this is a hot political issue in some other States and so we are going to waste time talking about it, but the fact of the matter is we are talking about nothing. The bill passed in New York was atrocious. I say it about my own State legislature. It was atrocious and flatly unconstitutional, flatly against the Supreme Court's prior rulings, and the State Supreme Court in New York last Friday said it was facially unconstitutional.

Now, the gentleman from Pennsylvania (Mr. GEKAS) says it may be appealed. Yes, it will be appealed but by the City of New York, not by the State of New York, and the grounds for the appeal of the city is that the State had no right to pass the law in the first place under State law because it violated the State's home rule provision with respect to cities.

If the city wins its lawsuit, the law will be reinstated, but it will be equal. That is, it will apply to commuters from within the State and from other States equally, as was the case for the last 30 years prior to the State legislature's atrocious actions a few weeks ago. If the city loses its appeal, the tax will not exist. In either event, this bill has no impact and can have no impact on the situation with respect to New York, New Jersey and Connecticut.

The situation the bill's authors mean to address is the fact that the bill by its terms, the bill the legislature passed by its terms, said that New York City cannot levy a commuter tax on commuters from elsewhere in the State but can on commuters from other States.

The Supreme Court knocked that down, and it is out. So why are we deal-

ing with this bill? For political reasons. Now that I understand. We do a lot of things here for political reasons. That is not so terrible, but the fact is this bill would affect the tax laws in every State.

The bill has not been properly considered. There have been no hearings on this bill. The bill was not considered or voted on by the subcommittee. It went straight to the committee without any hearings. And we do not understand, in the rush to get this bill to the floor, the Republican majority which cites that the committee process would have given us a chance to look the bill over more carefully.

It deals with a very complex area of interstate taxation. While it was written specifically to address the New York-New Jersey-Connecticut situation, it applies to every jurisdiction in the United States. I think it is a mistake to consider it before the subcommittee has had a chance to have hearings and to really understand the implications of the bill the way it is drafted.

To the extent the bill reflects the current state of constitutional jurisprudence, I have no objections, but we should take the time to understand what other unforeseen effects it may have nationally on various State tax laws across the country. We have not done this, and it is a mistake.

Congress needs to consider that this legislation would apply to every State which taxes income earned within its borders by nonresidents. The normal process served by the Committee on the Judiciary would be able to assess the impact this legislation would have on the myriad State tax laws nationally rather than focusing on one cross-border tax dispute which is no longer at issue since the State courts have thrown out the law as unconstitutional.

I understand this is a political hot potato in New Jersey and Connecticut, but that is no reason to rush the legislation through the process without any review, especially now that the tax that has the residents of those States upset no longer exists.

Mr. Speaker, I submit that this is an unnecessary bill at this time; and we should send it back, not pass it. Let the committee consider it properly and see how it impacts on the States other than New York, Connecticut and New Jersey, on which States it will have no impact at all.

Mr. Speaker, I reserve the balance of my time.

Mr. GEKAS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would first like to respond to what the gentleman from New York (Mr. NADLER) has just said. It was not acted upon by our subcommittee but, rather, by the full committee.

Number two, however, I want to put the record straight on another assertion that the gentleman has made, that

this is a peculiar situation just between New York and New Jersey. That is, of course, the reason that the bill is here, but the bill, as drafted and which will eventually pass the Congress, applies to all States of the Union and asserts a very important principle.

Mr. Speaker, I yield 4 minutes to the gentleman from New Jersey (Mr. FRANKS), the author of the legislation.

Mr. FRANKS of New Jersey. Mr. Speaker, last month New York Governor George Pataki repealed the New York City commuter tax but only for New York residents. His goal was laudable. He was trying to give 450,000 New York City commuters living in New York State a \$210 million tax cut, but at the same time he wanted to force the residents of Connecticut and New Jersey who work in New York City to pick up the tab.

Every year, 250,000 residents in my home State of New Jersey shell out \$110 million in taxes to the City of New York. All commuters, whether they live in Rockland County, New York; Union County, New Jersey; or Fairfield County, Connecticut; rely on the same services and transportation infrastructure provided by the City of New York. They should not be taxed differently merely because they live in a State other than New York.

Late last Friday, as was indicated, a New York State Supreme Court judge ruled that the targeted repeal of the New York City commuter tax was unconstitutional. The judge said it offends the provisions that govern privileges and immunities, equal protection for all citizens, and the provision that assigns regulation of interstate commerce to the Federal Government.

While New Jersey and New York commuters have won a temporary victory, the commuter tax border war is far from over. New York City has already announced that it will appeal the lower court ruling.

It is time we in Congress put this issue to rest once and for all. We must send a clear and definitive message, that tax wars between neighboring States will no longer be tolerated.

The bill before us would prevent any State, including New York, from taxing the income of citizens from other States at a higher rate than they tax the income of their own residents. This legislation would impose a permanent cease-fire in the battle over commuter taxes by making it clear that taxes imposed by one State cannot discriminate against out-of-State residents.

Finally, it would prevent politicians from ever again using the threat of a commuter tax to score political points at home at the expense of its neighbors and the economic well-being of the region.

In a larger sense, Mr. Speaker, this issue should remind us of how much commuters have in common. They work side by side. They use the same

rails and roadways to get to work. They cannot and should not be taxed differently solely because they live in different States.

I urge my colleagues to support the legislation.

Mr. NADLER. Mr. Speaker, I yield 3½ minutes to the distinguished gentleman from New Jersey (Mr. ROTHMAN).

Mr. ROTHMAN. Mr. Speaker, I rise in support of H.R. 2014. This legislation is important to protect the ability of people to live in one State and work in another. Very simply, the purpose of this bill is to prohibit a State from imposing a discriminatory commuter tax on nonresidents.

H.R. 2014 was introduced 3 weeks ago, after the State of New York repealed its commuter tax for suburban New Yorkers who commute to work in New York City; but the State of New York decided that the hundreds of thousands of commuters from New Jersey, Connecticut and Pennsylvania who commute into New York City should continue to be taxed. Had the New York Supreme Court not recently held this law unconstitutional, it would have gone into effect on July 1 and would have amounted to an unfair tax of several hundred dollars per commuter per year.

With 240,000 New Jersey residents working in New York City alone, the result of this law would have been to give a huge tax break to the suburban residents of New York at the expense of suburbanites in New Jersey, Connecticut and Pennsylvania.

Mr. Speaker, as well as being blatantly unfair, the New York law is blatantly unconstitutional. Two hundred twenty years ago, the framers of the Constitution decided that they did not want 13 separate fiefdoms once they decided to declare ourselves one Nation. They did not want members from one newly-formed State to have to show a passport at the checkpoint or a borderline of one of the new other 13 States in our new United States. They passed the Constitution to prevent that. In particular, the Privileges and Immunities clause in article 4, Section 2 of the United States Constitution says, and I quote, citizens of each State shall be entitled to all privileges and immunities of citizens in the several States, unquote.

The law passed by the State of New York flies in the face of the United States Constitution. It clearly gives privileges to commuters from the suburbs of New York at the expense of commuters from the suburbs of New Jersey, Connecticut and Pennsylvania. The New York law also violates the Commerce clause of the United States Constitution, which allows citizens to travel freely throughout the different States of the United States.

□ 1545

It also violates the due process and equal protection clauses, which protect

Americans from being discriminated against unfairly by the States or the Federal government. The United States Supreme Court has consistently held that States may not impose a tax on nonresident taxpayers simply because they reside in another State.

Fortunately, last Friday the New York Supreme Court held that the New York law is unconstitutional. However, this ruling does not change the need for us today to act here in the House of Representatives. The State of New York could still appeal the ruling, and the New York Court of Appeals could reverse the lower court's decision.

It is imperative that this matter go forward today; that H.R. 2014 pass today, not just for the residents of New Jersey, Connecticut, and Pennsylvania, but for the residents of every State in the United States of America. Mr. Speaker, a tax that unfairly penalizes Americans solely because of the State that they live in is inherently unconstitutional and un-American. It deserves to be overturned. Thus, I ask my colleagues to pass H.R. 2014.

Mr. GEKAS. Mr. Speaker, I yield 2 minutes to the gentlewoman from New Jersey (Mrs. ROUKEMA).

Mrs. ROUKEMA. Mr. Speaker, I thank the gentleman for yielding time to me.

I want to express my appreciation both to the chairman of the subcommittee as well as my colleagues and the gentleman from New Jersey (Mr. FRANKS) who has given such leadership here on this very important issue.

Mr. Speaker, I see this has been adequately outlined by both gentlemen from New Jersey, Mr. FRANKS and Mr. ROTHMAN. But I want to underscore the fact that we are not just talking about New York and New Jersey here, and Connecticut, we are talking about something that is going to preserve all the States, the commuters in all the States, from this kind of outright blatant discrimination that was brashly put into place by the Governor of New York.

I also want to say that the fact that the State court has already acted on this does not negate the necessity for this. It underscores the necessity for this protection to be extended to all 50 States. There should not be this kind of discrimination.

As has also been stated, and I think it bears strong repeating now, this is an underscoring of a constitutional right, not only the equal protection clause but the interstate commerce provisions of the Constitution. This bill reaffirms the proper Federal-State relationship in terms of commerce.

I guess I have to say here, Mr. Speaker, it is very important to extend this to all 50 States so that we can foreclose and forestall any kind of thought that we are going to have a commuter tax war here State to State at any time in the future.

Mr. NADLER. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Connecticut (Mr. MALONEY).

Mr. MALONEY of Connecticut. Mr. Speaker, I rise in support of H.R. 2014.

Let me start by making an observation. We have talked earlier about the New York Supreme Court. Many people in this Chamber I am sure understand that the New York Supreme Court is the trial court in the State of New York. It is the lowest level of State judiciary. So unlike perhaps common intention or common understanding, we are not talking about the New York judiciary having decided this, we are only talking about an individual judge. So this matter is still very, very much alive, even as to this legislation, and New York City has indicated that it will appeal this case.

This bill needs to pass because the New York legislature needs to be told that this simply was outrageous and cannot be allowed. The bill as it stands in New York says that if it is found unconstitutional in any part, it will be unconstitutional in all parts. That puts the matter back in the General Assembly of New York for reconsideration.

As the distinguished gentleman from New York indicated earlier, it was unwise of the New York General Assembly to pass this bill. I want to make sure they do not have the opportunity to act unwisely a second time. The best way to do that is to make sure that this bill passes in this House and in this Congress immediately.

Let me conclude by saying not only is this bill unconstitutional and unfair, it is also very, very much unwise. Both Connecticut and New Jersey have reverse commuters, so there may be 90,000 people a day who travel from Connecticut to New York City. There are a substantial number of people who travel from New York back to Connecticut.

We can imagine if this legislation were allowed to stand that the State of Connecticut and the State of New Jersey would quickly come to the conclusion that it needed to enact appropriate legislation in response. That is exactly what the commerce clause in the Constitution attempts to prohibit. We should make sure it is prohibited by statute.

Mr. GEKAS. Mr. Speaker, I yield 2 minutes to the gentleman from Connecticut (Mr. SHAYS).

Mr. SHAYS. Mr. Speaker, I thank the gentleman for yielding time to me.

We would do New York a tremendous favor by passing this legislation, because clearly New York got itself in a box. I cannot imagine any member of a State assembly or a mayor or a Governor who does not recognize the pitfalls of starting warfare from one State to another where they start to say, "we can solve all our problems, just tax everyone who works in our State who

does not happen to live here because they do not happen to vote here."

I rise in support of the bill offered by the gentleman from New Jersey (Mr. FRANKS), H.R. 2014, and thank him for introducing it. I thank him for all the communities in all the States around the country that need to make sure that if you tax someone from out of State, you must tax someone from within your State. If you do not tax someone within your State, you also must not tax someone out of the State.

I also commend the gentleman from Connecticut (Mr. MALONEY) for his fine statement.

Mr. NADLER. Mr. Speaker, I yield 2¼ minutes to the distinguished gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, I would like to thank the gentleman from New York for yielding time to me.

Mr. Speaker, last week New York Supreme Court Justice Barry Cozier struck down a law passed by the legislature in New York that would have repealed the commuter tax for New York residents, but kept that tax in place for out-of-State residents.

Mr. Speaker, there are two major issues here. The bigger issue, which has not even been addressed today, is what the Supreme Court did just a few days ago when it tied the hands of the Congress of the United States of America in the issue of States' rights. The bill by the gentleman from New Jersey (Mr. FRANKS) becomes even more important, more significant, and more timely.

Read that decision, I ask Members from both sides of the aisle, the 5-4 decision. That is the big issue that is involved here. New York City's Council responded to the ruling by stating that the city would immediately appeal the ruling. Wonderful. It is my sincere hope that Justice Cozier's ruling and H.R. 2014 will give the city pause.

As I stated when the gentleman from New Jersey (Mr. FRANKS) introduced this bill several weeks ago, New Jerseyans do not mind paying for their services they use in the State of New York. We are not simply talking about New York and New Jersey here, we are talking about every State in the Union where the possibility exists of inequity.

This does not mean that our commuters should become an ATM for a State that does not want its own residents to pay their own way. That is political nonsense. The action of New York's legislature takes parochialism to its irrational extreme and invites tit for tat countermeasures that will only hurt one group in the end, of course, the taxpayer.

Mr. Speaker, it is my hope that the passage of H.R. 2014 will put an end once and for all to those fruitless attempts to pass harmful tax increases on those people who cannot hold these

New Jersey legislators accountable, the residents of New Jersey and Connecticut.

Mr. NADLER. Mr. Speaker, I yield 2 minutes to the gentleman from New York (Mr. WEINER).

Mr. WEINER. Mr. Speaker, I thank the gentleman from New York for yielding me the time.

Mr. Speaker, I have great respect for my colleagues from New Jersey and Connecticut and Pennsylvania who are fighting so vigorously for this, but we really have to wonder what indeed is behind this.

It does not seem to be the substance of the issue. The courts are handling the substance of this issue as we speak. If substance had anything to do with this debate, perhaps we would have had a hearing in the full committee, or even a hearing in the subcommittee, or even any kind of a hearing before this came to the House floor under the suspension calendar.

Mr. Speaker, this is entirely about politics, but in that debate about politics, we must not lose sight of some of the facts here. This is not about one State's ability to tax another State. That is done commonly. It is going to continue to be done even after this bill is passed.

One State can tax the income derived in another State. It happens in States all around this country. The fact of the matter is that residents of other States who come in and derive income, for example, in New York City derive great benefits from that, great benefits that without this type of a tax structure they would do nothing to pay for.

People every day come into New York City. New York City provides the economic engine for the entire region of the country. We are proud of that. All we are doing is trying to find a fair and equitable and balanced way to pay for those expenses.

Now the courts have decided that the construct the New York State legislature has arrived at is unconstitutional, period. It is the end of the story. Yet we are here, frankly, throwing aside all of our concerns about States' rights, tossing all of our conservative instincts away.

Mr. PASCRELL. Mr. Speaker, will the gentleman yield?

Mr. WEINER. I yield to the gentleman from New Jersey.

Mr. PASCRELL. Mr. Speaker, I just listened to what the gentleman said very carefully. Would the gentleman be willing to recommend to those who want to appeal the decision of the court to remove their appeal, and maybe we would not have a need for this decision?

Mr. WEINER. If the gentleman would understand.

Mr. PASCRELL. Does the gentleman support that?

Mr. WEINER. Here is what I do support, Mr. Speaker. I support this body

being somewhat deliberative some of the time. I believe that this is something that is clearly moving its way in a very expeditious way through the courts, and it has ruled in their favor. Yet we are here instead trying to chalk up political points, rather than trying to deal with the real issue, which is how those people who commute into New York City pay their fair share.

Mr. NADLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, most of the debate on this bill, with all due respect on all sides, has missed the point. New York City has had a commuter tax levied equally on residents of New York State and residents of other States for 30 years, 33 years.

The State legislature, for local political reasons, and the Governor, for local political reasons, abolished that tax, but only for residents of New York State, not for residents of neighboring States, a clearly unconstitutional act, unconstitutional on its face, and the Supreme Court has said so, as the gentleman from Pennsylvania mentioned, in previous years. All we have to do is wait for the State courts to knock it down.

The State Supreme Court last Friday said they cannot do that, the law is unconstitutional. So now we have this bill to repeal a law that has already been ruled unconstitutional, but we are told it is absolutely essential to pass this bill because the mayor, the city of New York, has appealed the ruling of the court.

Yes, but the only grounds on which he has appealed the ruling of the court was not with respect to the unequal application of the law to the two States, or to the several States, I should say; he has appealed it on the grounds that the State legislature, without a home rule message, had no power under the State Constitution to pass that bill.

The court will either agree or disagree. If the court agrees with the mayor, the law will be back in its entirety. The city will have the commuter tax equally on residents of New York State outside the city and on residents of other States, and this bill, if it passes, will not stop that tax. It simply says, you have to tax residents and nonresidents equally, and the law previously did that.

If the action of the legislature is declared unconstitutional and the law was restored, it will again do that. It will meet the requirements of this bill, and residents of Westchester County in New York City and Bergen County in New Jersey and Fairfield County in Connecticut will continue paying the taxes they have for the last 33 years.

If the court rules against the mayor's appeal and says that the legislature has the power to pass the tax, to pass the bill under New York State law, it still is going to hold the unequal application unconstitutional, because that

part of the decision has not been appealed.

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No one thinks that it could be appealed, because the Supreme Court has been clear on the subject. So we are, at best, with regards New York and the neighboring States, wasting our time with this bill. It will have no impact whatsoever, period.

I am not opposed to this bill because I am worried about New York. It will have no impact on New York, New Jersey, or Connecticut. It will have an impact on other States in ways we have not examined.

For example, the bill says a State may not impose a tax on the income earned in the State by non-residents unless the tax is of substantial equality of treatment for the citizens of the State and non-residents so commuting. A lot of courts read that to mean that the State could not impose a lower tax on commuters from a neighboring State than the residents of its own State, so it might hold that if you taxed the residents of your own State at 4 percent, you cannot tax the residents of a neighboring State at 2 percent. I do not think that is what the sponsors intended, but this is a hastily drafted bill for a hastily concocted situation, which is no longer in existence, and it has not gotten proper scrutiny by the subcommittee and the committee in hearings.

So I would urge that this bill should be set aside or defeated now and the committee should hold hearings and should really look into how this is going to affect the reciprocal agreement between, let us say Indiana and Illinois before we pass it. Again, this has no impact on New York, New Jersey, or Connecticut. We are not concerned about that. But it may have unanticipated consequences throughout the country, and it is just irresponsible to be considering this bill in this way at this time without proper hearings and proper consideration. That is why I urge its defeat at this time, so that we can consider it properly as to its implications throughout the rest of the country.

Mr. PALLONE. Mr. Speaker, I commend my New Jersey colleagues on both sides of the aisle and in both Chambers for introducing this bill and for helping to bring it to the House floor so rapidly.

Mr. Speaker, this bill is important, because the State of New York has once again attempted to declare war on New Jersey. First, New York was dumping its garbage in New Jersey, then it was contaminating our shores with its dirty water and, after that, its needles were washing up on our beaches. Now, the New York Legislature has once again tried to harm New Jersey residents—this time, by discriminating against many of our hard-working residents trying to earn a living by working in New York City. The New York law would have repealed a commuter tax for New York residents, but not for non-residents.

Fortunately, last Friday, the New York State Supreme Court ruled that the New York law is indeed unconstitutional. I am pleased at this outcome, but not surprised. This was such a blatant attempt at discrimination; I don't know how anyone could have ruled otherwise. In addition, several earlier court cases have ruled that there must be equality between states, and that states cannot discriminate between residents and nonresidents.

I am pleased that the Court has ruled justly on the cases pertaining to the New York legislation. However, we must work to prevent this type of discrimination in the future and prevent any attempt to appeal this ruling.

And, rather than discriminating against New Jersey residents, Governor Pataki should welcome New Jersey residents and other out-of-state commuters with open arms. Our residents help New York businesses to thrive, and thereby foster the growth and prosperity of New York City and the entire State, in turn. Moreover, these New Jersey residents generate revenue for New York by eating in restaurants, shopping in stores, and engaging in other local commerce. Repealing the commuter tax for New York commuters alone is blatant discrimination that would only discourage New Jersey residents from supporting New York's businesses.

And, we all know that New York residents enjoy the beaches and recreational opportunities New Jersey offers. New Jersey does not unfairly discriminate against New York residents taking advantage of our wonderful natural resources. Nor do we intend to do any such thing.

For these reasons, I am here today to join my colleagues in protesting New York's attempt to repeal this commuter tax for in-state residents only. This repeal for in-state residents alone violates the Interstate Commerce Clause and amounts to discrimination for out-of-state residents, primarily in my home state of New Jersey as well as Connecticut. I will not tolerate discrimination of residents in my home state—or anywhere—and will stand by those who protest this type of discrimination.

I pledge to do my part to permanently resolve this problem. That is why I have cosponsored the anti-discrimination legislation before us, H.R. 2014, that would prohibit a state—in this and in all cases—from imposing a discriminatory commuter tax on nonresidents. I urge my colleagues to join me in supporting this bill, which I hope will pass overwhelmingly in the House and Senate.

Mr. FRELINGHUYSEN. Mr. Speaker, I rise today in support of H.R. 2014, legislation which would prohibit any state from levying discriminatory taxes on commuters from other states. I am pleased to be an original cosponsor of this bill, and commend my colleague from New Jersey, Mr. FRANKS, for introducing this legislation.

We are here today as a result of New York State's decision to selectively repeal the New York City Commuter Tax, which sets a troubling precedent that other states or cities will likely choose to follow.

Already, other cities have begun to view commuters as a cash cow. A Baltimore, Maryland, mayoral hopeful has raised the possibility of levying a commuter tax on individuals who work in Baltimore but live outside the city limits.

On Friday, the New York State Supreme Court declared the tax unconstitutional for New Jersey's commuters. However, New York City has already vowed to appeal this decision. Despite this temporary reprieve for New Jersey commuters, this matter is far from resolved.

That is why we must pass H.R. 2014 today. It will prevent New York, or any other state, from taxing commuters unfairly—and in a New York minute, it would end the Big Apple's discrimination against 240,000 New Jersey residents.

Mr. Speaker, the poem on the base of New York City's Statue of Liberty reads, "Give me your tired, your poor, your huddled masses yearning to breathe free." It seems that poet Emma Lazarus could have been talking about New Jersey's commuters, who are tired of bearing this unfair tax burden.

New York State's action deserves a Bronx cheer. Let's pass this legislation today.

Mr. NADLER. Mr. Speaker, I yield back the balance of my time.

Mr. GEKAS. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Pennsylvania (Mr. GEKAS) that the House suspend the rules and pass the bill, H.R. 2014.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

EXPRESSING SENSE OF HOUSE CONDEMNING ACTS OF VIOLENCE AT THREE SACRAMENTO, CALIFORNIA, SYNAGOGUES

Mr. GEKAS. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 226) expressing the sense of the House of Representatives condemning the acts of arson at three Sacramento, California, area synagogues on June 18, 1999, and affirming its opposition to such crimes.

The Clerk read as follows:

H. RES. 226

Whereas on the evening of June 18, 1999, in Sacramento, California, the Congregation B'nai Israel, Congregation Beth Shalom, and Keneset Israel Torah Center were victims of malicious and cowardly acts of arson;

Whereas such crimes against our institutions of faith are crimes against us all;

Whereas we have celebrated since our Nation's birth the rich and colorful diversity of its people, and the sanctity of a free and democratic society;

Whereas the liberties Americans enjoy are attributed in large part to the courage and determination of visionaries who made great strides in overcoming the barriers of oppression, intolerance, and discrimination in order to ensure fair and equal treatment for every American by every American;

Whereas this type of unacceptable behavior is a direct assault upon the fundamental rights of all Americans who cherish their freedom of religion; and

Whereas every Member of Congress serves in part as a role model and bears a responsi-

bility to protect and honor the multitude of cultural institutions and traditions we enjoy in the United States of America: Now, therefore, be it

Resolved, That the House of Representatives—

(1) condemns the crimes that occurred in Sacramento, California, at Congregation B'nai Israel, Congregation Beth Shalom, and Keneset Israel Torah Center on the evening of June 18, 1999;

(2) rejects such acts of intolerance and malice in our society and interprets such attacks on cultural and religious institutions as an attack on all Americans;

(3) in the strongest terms possible, is committed to using Federal law enforcement personnel and resources to identify the persons who committed these heinous acts and bring them to justice in a swift and deliberate manner;

(4) recognizes and applauds the residents of the Sacramento, California, area who have so quickly joined together to lend support and assistance to the victims of these despicable crimes, and remain committed to preserving the freedom of religion of all members of the community; and

(5) calls upon all Americans to categorically reject similar acts crimes of hate and intolerance.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Pennsylvania (Mr. GEKAS) and the gentleman from New York (Mr. NADLER) each will control 20 minutes.

The Chair recognizes the gentleman from Pennsylvania (Mr. GEKAS).

GENERAL LEAVE

Mr. GEKAS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on H. Res. 226.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

Mr. GEKAS. Mr. Speaker, I yield the balance of my time to the gentleman from California (Mr. OSE) and ask unanimous consent that he may be permitted to control that time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

Mr. OSE. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of House Resolution 226. I am bringing House Resolution 226 to the House floor with strong bipartisan support and 75 cosponsors. In addition, I want to applaud my colleagues, the gentleman from California (Mr. MATSUI) and the gentleman from California (Mr. POMBO) for their hard work in helping me get this bill to the floor with such strong support. This resolution condemns the recent acts of arson at three Sacramento synagogues.

Mr. Speaker, I am saddened today that I have to be here on the House floor to speak about this tragic event. However, this resolution is necessary due to the cowardly acts of arsonists still at large.

On the evening of June 18, three Sacramento area synagogues, the Congregation B'nai Israel, Congregation Beth Shalom, and the Keneset Israel Torah Center, were targeted and set on fire by one or more arsonists, causing more than \$1 million in damage. While the damage to property was severe, no dollar amount can reflect the true damage done when vicious crimes such as these strike a community.

Sacramento and the surrounding communities have banded together to denounce these acts of arson and to raise money to rebuild the damaged synagogues. While these steps by the community are to be applauded, as Members of Congress, we must stand together and condemn these acts to ensure that similar events do not take place in the future in other communities throughout this Nation.

These malicious deeds are reminiscent of the church burnings that occurred in 1996 throughout the south. The event that took place in Northern California earlier this month illustrates that such crimes are, unfortunately, still possible.

This resolution expresses our resolve to ensure that such acts of ignorance and bigotry will not be tolerated and those who commit them will be brought quickly to justice. It condemns these specific acts of arson in the Sacramento area, while also affirming our strong opposition to all such crimes of intolerance. It states in the strongest terms possible that we are committing Federal law enforcement personnel and resources to identify the persons who committed these heinous acts and bring them swiftly to justice.

Mr. Speaker, it is still disturbing that while great men and women in our Nation's history had the courage and determination to strive to overcome the barriers of oppression, intolerance, and discrimination in order to ensure fair and equal treatment for every American, acts of such malice as these occur even now as we approach the 21st Century.

Mr. Speaker, I ask my colleagues to join me in showing condemnation of the recent arson of three Sacramento synagogues and lend their support to House Resolution 226 on the floor today.

Mr. Speaker, I reserve the balance of my time.

Mr. NADLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of this resolution. In 1963, the 16th Street Baptist Church in Birmingham, Alabama, was dynamited by the Ku Klux Klan. The killing of four African American girls preparing for a religious ceremony, shocked the Nation and acted as a catalyst for much of the civil rights movement.

Last week, under the cover of darkness, three Sacramento area synagogues were targeted and set ablaze in