

of foregone federal revenue, only a portion of that amount goes for the benefit of the project. A significant portion goes to the benefit of the taxpayer or entity through which the tax benefit is funneled. For example, a 1988 GAO report concluded that for every dollar of revenue foregone by the federal government through the issuance of mortgage revenue bonds, only between 12 and 45 cents of such subsidy are received by the homeowner.

A more direct, and clearly more efficient, less costly approach, would be to provide the benefit directly in the form of spending. Of course, this approach can easily be demagogued as "tax and spend liberalism." Yet, direct program spending and tax expenditures are essentially indistinguishable—except that the tax expenditure is almost always less efficient, and therefore much more costly.

A second issue is that of accountability. The principle that the governmental unit that spends tax dollars should be the same entity that taxes its citizens to raise such dollars is a good one.

However, there are a growing number of federal tax expenditures and programs that transfer complete authority to states and localities to spend the funds as they see fit, subject only to broad general parameters. This is, in effect, "free money" to the states and localities. This is not to conclude that they make bad spending and allocation decisions, but just that such decisions are not grounded in the principle of accountability—i.e., of having the tax raisers answer directly to the taxpayers.

As Congress gets wrapped up in the day to day battles over how much to tax and how much to spend, it would do well to take a longer term, more comprehensive review of the best way to use federal resources to achieve the important policy objectives that we all share.

IN RECOGNITION OF TEXAS
EASTMAN'S 50TH ANNIVERSARY

HON. RALPH M. HALL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 27, 1999

Mr. HALL of Texas. Mr. Speaker, I rise today to pay tribute to "50 Years of Great Chemistry" by the Texas Eastman Division of Eastman Chemical Co., which has accomplished and contributed so much as a company and to the people of East Texas.

Eastman Chemical is a leading international chemical company that produces a wide range of chemicals, fibers, and plastics. In 1949, Longview, Texas, was selected as the location for the Texas Eastman Division. In 1950, plant construction began, and by 1952 products were being shipped out. From its modest beginning in 1950, the Eastman Division has grown into one of the largest petrochemical plants in Texas. The original plant in Longview, Texas, occupies a 6,000-acre site close to the East Texas Oil Field, which has provided the company with its principal raw materials—propane, ethane, and natural gas. The company also owns and operates a 300-acre underground storage facility in Tyler, Texas, where more than 250 million gallons of pro-

pane, ethane and chemical intermediates are stored. Texas Eastman uses approximately 55,000 barrels per day of its raw materials. In order to produce such a large quantity of raw material, Eastman owns and operates 11 pipelines that extend as far as 200 miles to the Texas Gulf Coast. Texas Eastman's products are high-volume, continuous processes which operate twenty-four hours a day, seven days a week. On average, the company ships more than 9 million pounds per day of chemical and plastic products to its consumers worldwide.

Texas Eastman is one of the largest employers in East Texas with approximately 2,700 employees and annual payroll and benefits totaling 175 million dollars. Eastman also employs some 16,000 men and women in 30 countries around the world. Committed to working toward an improved quality of life for our families, neighbors, and communities, Texas Eastman and its employees participate extensively in civic and professional organizations throughout East Texas. Additionally, the company floods the East Texas economy with hundreds of millions of dollars each year through materials, services, freight and local state taxes. Since 1981, Texas Eastman has spent hundreds of millions of dollars on environmental, operating, developmental, and capital projects, on its way to becoming the 9th largest chemical producer in the United States.

Eastman Chemical Company's commitment has not gone unrecognized. In 1993, Eastman won the Malcolm Baldrige National Quality Award, the first chemical company to win this prestigious national award. Texas Eastman also received the first Texas Quality Award presented to companies that are role models for quality excellence in the State of Texas. Additionally, Texas Eastman has received numerous awards for its efforts to protect the environment, such as the Environmental Protection Agency Administrator's Award for "outstanding achievements in pollution prevention." For its significant improvement in the state's environment, Eastman also received the "Excellence in Environmental Awareness" award from the League of Women Voters of Texas in 1995. From the "Best in Texas" award, the Clean Industries 2000 Award, the list of honors and accolades bestowed upon Texas Eastman are numerous and distinguished.

"It is the policy of Eastman Chemical Company to carry out its business activities in a manner consistent with sound environmental management practices and in compliance with applicable environmental laws and regulations." These very words are the proud motto by which all Eastman employees stand true. The men and women of Texas Eastman proudly assume this responsibility as caring citizens, who continue to devote their time, talents, and energy as volunteers and civic leaders for the betterment of their communities.

Mr. Speaker, the Texas Eastman Division of the Eastman Chemical Co., is a tremendous asset to East Texas. As we adjourn today, let us honor and recognize the 50th anniversary of this committed and prosperous company.

RELIGION IN PUBLIC HIGH
SCHOOLS AND SAFE SCHOOLS

HON. BERNARD SANDERS

OF VERMONT

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 27, 1999

Mr. SANDERS. Mr. Speaker, I would like to have printed in the RECORD statements by high school students from my home State of Vermont, who were speaking at my recent town meeting on issues facing young people today. I am asking that you please insert these statements in the CONGRESSIONAL RECORD as I believe that the views of these young persons will benefit my colleagues.

RELIGION IN PUBLIC HIGH SCHOOLS

(On behalf of Nathan Loizeaux, Larry Grace and Melissa Tobin)

Nathan Loizeaux: In opening, we would just like to thank Congressman Bernie Sanders and everybody else who is involved in this to give us a chance to voice our opinion. Thank you.

We would like to address the subject of religion in the public high school. We believe that our laws need to be reformed or we need new ones, because the existing laws seem to be inadequate at this time. They seem to be very broad, and most high schools that we have attended seem to ignore most of these laws, based on the fact that we are teenagers.

I would just like to say, in the court case *Rosenberg v. Reactor and Visitors of the University of Virginia*, the 115th Circuit Court, 25,010, 1995, the court concluded that free speech itself was threatened if religious speech was singled out for different treatment.

We have found that, in the current high school, public high schools, that religious groups are treated in a different way, and by Vermont and federal government laws, they are required to give us equal rights.

Larry Grace: At our school, the subject of religion is needed to be addressed, because it is a major issue that concerns us teenagers who have religious beliefs. Since time in our school has past, we have noticed that the public school system is not upholding the state and federal government laws for equal rights for religious groups inside the public school system. The laws are ignored, and the school system gets away with it, because we, as students, don't have the funds to fight back. And there should be new laws or for the current laws to be better enforced, to be instituted. The federal government and state laws require for the public school system to give religious groups inside schools equal rights. We feel they should be the same as nonreligious groups inside the school, allowing them to express their thoughts and beliefs in forms of materials and displays. The public school system is not adhering to these laws of equal rights in a way that we feel the religious groups within the public school are being discriminated against because of what they are.

Melissa Tobin: If schools allow noncurricular student-led groups to use their facilities for meetings and displays, why couldn't they allow student-led prayer groups to use the facilities in the same way? If a religious group were to put up a display, it may be thought of as forcing a certain religion on fellow students. If another group were to put up a display on sexual preferences, no one would feel that it was forcing their beliefs or