

Filner amendment to increase veteran's medical care by \$1.1 billion.

This amendment would designate these funds as emergency—making it possible to provide vital health care to hundreds of thousands of veterans without cutting any other essential programs.

This amendment is about national priorities—if the bill passes without this amendment, our veterans will truly find their lives, and their health, in real states of emergency. We must do what's right.

Our nation owes our veterans a tremendous debt. These courageous men and women sacrificed everything—whether in World War I, World War II, Korea, Vietnam, or the Gulf War—to ensure the freedom and opportunity that we so often take for granted. It is our responsibility to repay our veterans for the tremendous burdens that they bore and the sacrifices that they made to ensure peace and freedom for this country.

I urge my colleagues to fulfill our commitments to our veterans. Vote for \$1.1 billion in emergency funds for veterans' medical care. Vote for the Filner amendment. Do what is right.

PERSONAL EXPLANATION

HON. JIM McDERMOTT

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 9, 1999

Mr. McDERMOTT. Mr. Speaker, I was absent and unable to vote due to my recovery from heart surgery on August 5, 1999.

August 5, 1999:

I would have voted in favor of the Hall amendment to H.R. 2670 (rollcall No. 380).

I would have voted against the Bass amendment to H.R. 2670 (rollcall No. 381).

I would have voted in favor of the G. Miller amendment to H.R. 2760 (rollcall No. 382).

I would have voted against the Hayworth amendment to H.R. 2760 (rollcall No. 383).

I would have voted in favor of the Tauzin amendment to H.R. 2760 (rollcall No. 384).

I would have voted against the Kucinich amendment to H.R. 2670 (rollcall No. 385).

I would have voted in favor of the motion to recommit H.R. 2670 with instructions (rollcall No. 386).

I would have voted against passage of H.R. 2670 (rollcall No. 387).

I would have voted against ordering the previous question for consideration of H.R. 2684 (rollcall No. 388).

I would have voted in favor of agreeing to the Conference Report on Legislative Branch Appropriations Act (rollcall No. 389).

TRIBUTE TO CAMP ARROWHEAD

HON. ROY BLUNT

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 9, 1999

Mr. BLUNT. Mr. Speaker, I rise today on behalf of myself and my colleague, Mr. IKE SKELTON, to pay tribute on the 75th anniversary of

the founding of the oldest continuously operating Boy Scout Camp west of the Mississippi River. Camp Arrowhead, located east of Marshfield, Missouri, was begun the summer of 1924, just 14 years after Scouting came to America and only 8 years after this body, the Congress of the United States, chartered the Boy Scouts of America.

I know my colleagues join with me in commending the vision of men like area Scout Executive Allen C. Foster, and organizations such as the Springfield Rotary Club, the Marshfield Merchants Club and the Commercial Club of Springfield which played key roles in the creation of this camp. I doubt those leaders in 1924 could envision microwave ovens, color televisions, the Internet, or jet aircraft, but they could envision a place where dedicated volunteers would help boys grow into young men with character and a commitment to community. And they knew how to translate their vision into reality.

Over 75 summers, tens of thousand of campers have carried out the traditions of Camp Arrowhead where boys developed into leaders, and adults returned to encourage other young scouts to grow as they had been encouraged by others. The impact of Camp Arrowhead is found in friendships, skills and character among a broad range of people in the Ozarks and around the world.

Camp Arrowhead as we see it today with 600 acres of facilities serving the needs of 1,500 scouts and adults each summer could not exist without the continued active support of Scouters and supporters of Scouting around the area. The countless hours of service and dedication by hundreds of volunteers each year ensure that this camp will continue its mission for years to come.

"Do Your Best" is more than just the Scout Motto. For those who have attended Camp Arrowhead, it is the moving force behind why they come as scouts, why they lead as adults, and why they serve as volunteers.

From the Seventh Congressional District and from this Congress, I offer this commendation to all of those involved for a job well done for the past 75 years with a heartfelt hope that their efforts will continue for at least another 75.

MARKING THE 45TH ANNIVERSARY OF THE COMMISSIONING OF THE "U.S.S. NAUTILUS"

HON. SAM GEJDENSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 9, 1999

Mr. GEJDENSON. Mr. Speaker, I rise today to mark the 45th Anniversary of a wonder of the modern world—the *U.S.S. Nautilus* (SSN571). The *Nautilus* was the world's first nuclear submarine and its creation revolutionized the Navy forever.

Tonight, in my district, citizens will gather by the *Nautilus*, moored now at the Submarine Force Museum in Groton, CT, to mark the 45th Anniversary of the commissioning of this magnificent ship. I am pleased to join them in this effort.

The story of the *Nautilus* actually begins much earlier than September 1954. Beginning

with the development of modern submarines in the early part of this century, the Navy had struggled with the problems of prolonged submersion of submarines. The idea of using nuclear power was revolutionary. It promised the ability to stay underwater almost indefinitely. Not only would duration underwater be dramatically increased, but the increase in power would mean that submarines would be able to travel at much higher speeds—up to 20 knots. This combination of factors would mean that submarines would be able to travel all the world's oceans.

When the Navy decided to go ahead with the project, it turned to the incomparable skills of the craftsmen and designers at Electric Boat. Following the keel laying in June 1952, these dedicated employees worked extraordinarily long hours and pushed themselves to complete their task. By January 1954, the *Nautilus* was completed, christened and prepared for testing at the shipyard. Finally, in September 1954, 45 years ago this month, the Navy commissioned its first nuclear submarine. The *Nautilus* made its mark by obliterating previous submarine records for speed, time and distance traveled while submerged. By the time of its first refueling, it had traveled over 62,000 miles. In 1957, it became the first submarine to travel below the polar ice caps. On August 3, 1958 the *Nautilus* made history as the first ship to reach the North Pole.

The *Nautilus* was the first of a long and prestigious line of nuclear submarines that have played a vital role in safeguarding our national security over the decades that followed. Ballistic missile submarines changed the face of strategic stability during the Cold War. Attack submarines kept fleets safe and our shipping secure. Specially modified submarines carried out critical intelligence and special operations missions. Now, we are on the verge of deploying the next generation of submarines, one that once again will be empowered with unprecedented capabilities.

Now I stand here, ten years after the Cold War, in the Capitol of the only superpower on Earth. The *Nautilus*, the ships that followed and the great Americans who built and sailed them have made this possible. On this anniversary, we honor more than a piece of machinery. We honor all that it represents ingenuity, hard work, courage and patriotism.

RECOGNITION OF THE ALEXANDER MACOMB CITIZEN OF THE YEAR AWARD

HON. DAVID E. BONIOR

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 9, 1999

Mr. BONIOR. Mr. Speaker, today I rise to recognize the March of Dimes 1999 Alexander Macomb Citizens of the Year. Beginning in 1984, a group of leading Macomb county citizens instituted the "Alexander Macomb Citizen of the Year" award. The award was named after General Alexander Macomb, the county's namesake, who was a hero of the War of 1812, repelling a superior invading force at Lake Plattsburgh, NY, which kept the United States borders intact. Since the inception of

the award, more than \$500,000 has been generated for the Macomb County March of Dimes.

The Alexander Macomb Citizens of the Year Award is presented annually to deserving individuals who have demonstrated outstanding contributions and commitment to improving the quality of life in his/her community, the county and the State of Michigan. One of the three to be honored is retired Macomb County Sheriff's Department Inspector Ronald Lupo. Inspector Lupo is a recognized community leader who has put his life on the line on many occasions for the citizens of Macomb County. After serving in Vietnam and as a member of the U.S. Army elite precision honor guard squad, Inspector Lupo joined the Macomb County Sheriff's Department. During his 30 years with the Sheriffs Department, he handled some of the most difficult duties associated with police work, including hostage negotiations. As a Grand Jury Investigator his work resulted in 17 narcotics raids and returned 50 indictments. For 11 years, Inspector Lupo served as commander of the department's investigative and administrative services divisions. He served as the county's first youth officer and helped create the first youth bureau and the first school liaison program in Macomb County. In 1984, Michigan Governor James Blanchard appointed Inspector Lupo to serve as a member of the Michigan Committee on Juvenile Justice.

I am proud to join the General Alexander Macomb Chapter of the March of Dimes in honoring one of its founders and 13-year board member, Inspector Ronald Lupo as a Macomb County Citizen of the Year.

DEPARTMENTS OF VETERANS AFFAIRS AND HOUSING AND URBAN DEVELOPMENT, AND INDEPENDENT AGENCIES APPROPRIATIONS ACT, 2000

SPEECH OF

HON. ROSA L. DeLAURO

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 2684) making appropriations for the Department of Veteran Affairs and Housing and Urban Development, and for sundry independent agencies, boards, commissions, corporations, and offices for the fiscal year ending September 30, 2000, and for other purposes:

Ms. DeLAURO. Mr. Chairman, as the daughter of a World War II veteran, I rise in support of the Filner amendment to add \$6 million in emergency spending to help solve the benefit claim problems that have plagued our veterans.

This amendment would provide funds to hire an additional 250 employees to reduce the growing backlog and waiting time for adjudication of benefit claims. Designation of these funds as emergency would make it possible to efficiently get vital health care of hundreds of thousands of veterans without cutting other essential programs.

This amendment is about national priorities. Our veterans must not be left grappling with illnesses, unpaid bills, and looming expenses because their claims are tied up in red tape.

Our nation owes our veterans a tremendous debt. These courageous men and women sacrificed everything—whether in World War I, World War II, Korea, Vietnam, or the Gulf War—to ensure the freedom and opportunity that we so often take for granted. We must repay our veterans for the tremendous burdens that they bore and the sacrifices that they made to bring us peace and prosperity.

I urge my colleagues to fulfill our commitments to our veterans. Vote for \$6 million in emergency funds to reduce the backlog of veterans' benefit claims. Vote for the Filner amendment.

ESTATE TAXES

HON. JIM McDERMOTT

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 9, 1999

Mr. McDERMOTT. Mr. Speaker, the issue regarding the Federal estate tax, and the role it should play in our Federal tax structure, is one of the most important that Congress will face when it considers tax legislation this fall. Those who have attached the estate tax as unfair to small business and as being very expensive to administer, have, to a very great extent, distorted the record.

The important characteristic to recall about the estate tax is that it impacts less than 3 percent of U.S. taxpayers and to repeal this tax, as many have urged, would be tantamount to granting a tax cut to those in that economic strata. I would hope that my colleagues would see such a result as not justifiable considering our more important national priorities.

Professor Meade Emory of the University of Washington in Seattle has been active and articulate in meeting the criticisms of the estate tax and in pointing out that it is an equitable source of revenue which has a proper place in our Nation's necessary tax structure. Mr. Speaker, I submit his op-ed piece, which appeared in the Seattle Times on July 28, 1999, to be inserted and made a part of the RECORD.

[From the Seattle Times, July 28, 1999]

CORRECTING THE RECORD ON THE ESTATE TAX

(By Meade Emory)

Pause to reflect as to what the reaction would be if the wealthiest 3 percent of the taxpayers clamored that they were desperately in need of a tax cut. Quite naturally, one would not expect this privileged group to get very far, but their narrow cause has been furthered by a slick strategy of mobilizing a vast cross-section of the American public which is not even subject to the tax the tax-cutters seek to eliminate.

How can this be done, you ask? By instilling fear, by sleight-of-hand and by concealing the real facts, those seeking the cut have been able to enlist a huge portion of the taxpaying public in their selfish objective. This, dear friends, is the scenario that has brought us to where we are in the vigorous debate over the future of the federal estate tax.

By relabeling the estate tax the "death tax" (thereby maximizing all that term conjures up) and sweeping under the rug the crucial fact that the tax is only imposed on a small number of the wealthiest Americans (slightly over 1 percent of those who die each year), and then only to the extent the deceased person's assets exceed \$1 million (\$2 million for a married couple), a far larger-than-deserved army of supporters has been duped into lining up for the elimination of a tax that doesn't even affect them. In doing this, those opposing the estate tax have trotted out numerous fallacies to stir many to emotional highs. This misinformation must be scrutinized.

The estate tax can go since it raises such a small amount of revenue. This may be true if approaching 2 percent of total federal tax revenue is small. The fact is, though, just this month, due to the huge jump in wealth in this country, Treasury estimators had to increase the estate tax annual revenue estimate for next year from \$27 billion to \$31.4 billion. This puts the spot-light on the ever-widening and societally damaging economic gap between rich and poor, and the tax's larger share of revenue is going to make it politically and fiscally harder to obtain outright repeal.

Wealth has already been taxed. Since most of the wealth subject to the estate tax represents appreciation in value of assets like stock, securities, real estate and collectibles, which has not been, nor will it ever be, subject to income tax, this claim simply is not so. Because property owned by a decedent receives a new tax basis for income-tax purposes, the estate tax represents the last and only chance to tax that otherwise untaxed gain. Why should gain, generated by the huge stock market and real-estate boom and enjoyed by the wealthiest among us, escape any kind of taxation whatsoever?

Rates are unreasonably high. True, the top statutory estate-tax rate is 55 percent (reached on property in the estate in excess of \$3 million), but through sharp planning (primarily by using illusory minority and fractional interest discounts) the effective rate paid by the most well-to-do can be cut to less than half that. However, as income-tax rates are relatively flat (compared to what they were), more than one-third of the tax system's progressivity is attributable to the estate tax. Since those subject to the estate tax are those who benefit the most from the stable society that helped them prosper, there should be a place for a tax that measures the amount of taxation by the taxpayer's ability to pay and the estate tax, impacting only the very wealthiest, is designed to do that.

Cost of administration. The foes of the estate tax fallaciously trumpet that the cost to administer the estate tax exceeds the revenue it raises. A broad reading of the term "administration costs," would seem to include (1) IRS administration costs, (2) taxpayer planning costs, and (3) taxpayer compliance costs. At most, only 2 percent of the total IRS budget of about \$8 billion, or about \$150 million, is spent by it on all aspects of the estate tax. Regarding planning for the tax, using what taxpayers actually pay to plan estates (e.g., from \$2,500 for estates less than \$2 million to \$50,000 for estates over \$40 million) the total of taxpayer planning costs, even assuming they may go through the process twice due to changes in the law, is less than \$1 billion. As to compliance, much of estate administration (e.g., listing of assets, accomplishing their transfer to heirs, etc.) would still be done even in an estate-