

## TAX RULES WAIVER EXTENSION

**HON. RICHARD E. NEAL**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, September 23, 1999*

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing for myself and Mr. HOUGHTON, Mr. RANGEL, Mr. COYNE, Mrs. JOHNSON of Connecticut, and Mr. MATSUI, legislation to extend for one additional year the temporary waiver of the minimum tax rules that deny many families the full benefit of non-refundable personal credits, pending enactment of permanent legislation to address this inequity.

This problem is well known. The tax credits for education and children are limited by the alternative minimum tax. Consequently, more and more average Americans who use the dependent care credit, the new child credit, the HOPE credit or the lifelong learning credit, will be forced to fill out the time consuming, complex alternative minimum tax form. Even worse, a growing number of Americans will have all or part of these credits denied because they are part of the AMT base. For families with three or more children, the refundable portion of the child credit is also subject to the AMT cutback, which this bill also fixes for 1999.

The Department of the Treasury estimated that in 1998, without the "one year" waiver that was enacted last year, eight hundred thousand taxpayers who were entitled to the child credit or the education credits would have been denied the full benefit of these credits by the AMT. And although the AMT was enacted into law to ensure that wealthy individuals pay some tax, a large percentage of these new AMT taxpayers will be married couples who earn between \$45,000 and approximately \$100,000.

Mr. Speaker, we know that there is widespread agreement to fix this problem either on a permanent basis, or if that is not possible, for one additional year. The Clinton Administration, the House and Senate, and both parties agree. Yet, it has not been accomplished. We are introducing this bill, which extends last year's waiver for one additional year, to highlight the problem once again and to urge quick action to solve it for tax year 1999. Given the lead time the Internal Revenue Service needs to draft and print tax forms for next year, it is necessary for us to take action early next month. Hopefully, legislation that is acceptable to all of us will be enacted on a bipartisan basis shortly.

HONORING OF DR. LORETTA LONG,  
RECIPIENT OF THE UNITED  
WAY'S CONGRESSWOMAN MARY  
T. NORTON MEMORIAL AWARD

**HON. ROBERT MENENDEZ**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, September 23, 1999*

Mr. MENENDEZ. Mr. Speaker, I rise today to recognize Dr. Loretta Long for winning the United Way's Congresswoman Mary T. Norton Memorial Award.

Initiated by the United Way of Hudson County in 1990, this award recognizes individuals who exhibit a deep commitment to community service as exemplified by Congresswoman Mary T. Norton during her 13 terms in the House of Representatives (1925-1950). A leader who championed thinking outside of the box, Congresswoman Norton advocated government action in areas, such as day care, fair employment practices, health care for veterans, and the inclusion of woman in high levels of government service.

Dr. Loretta Long, one of this year's award recipients, has been with the groundbreaking children's show Sesame Street since its first season. As television has been evolving to portray a more real and true vision of American life, particularly in roles for women and minorities, Dr. Long has enjoyed watching her role as Susan grow from housewife to nurse to working mother.

In addition to her work on Sesame Street, the former schoolteacher is a sought-after educator and consultant who holds a doctorate degree in education from the University of Massachusetts. She has joined several institutions as a distinguished visiting scholar and has taught at Sage College, Rowen University, the University of Scranton, the University of Massachusetts, and Western Michigan University.

Dr. Long extended her years of knowledge and experience in the field of education on topics such as the media and cultural diversity in the following school districts: Albany City Schools; Troy City Schools; Schenectady City Schools; Atlantic City School District; Pittman Consolidated School; Cape May County Schools; Pocono Valley School District; Scranton City Schools; North Pocono Valley Schools; Valley View School District; Scranton Prep; and the Laboratory School at the University of Scranton.

A much deserving award recipient who embodies the life work of Congresswoman Mary T. Norton, Dr. Long has dedicated her life to the education of America's children. I ask my colleagues to join me in congratulating Dr. Long for all of her outstanding service to the community and for carrying on the work of Congresswoman Mary T. Norton.

VOICES AGAINST VIOLENCE  
CONFERENCE**HON. TOM UDALL**

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, September 23, 1999*

Mr. UDALL of New Mexico. Mr. Speaker, I rise today to speak of an issue of critical importance: the young people of our nation. In a recent essay competition I held in the 3rd district of New Mexico, students shared the following comments:

"It is extremely sad wondering if we are safe when we go to school everyday. Teenage violence is soon going to be a bigger concern than college preparation for teens if something is not done about the issue soon."—Liz Gonzales, senior, Santa Fe High School.

"Most kids need the adults in power to continue to tell us that we can do it and we can

be more, because through knowledge there is power to make your dreams come true."—Erin D. Muffoletto, 9th grade, Mesa Vista High.

Mr. Speaker, I am here today to tell the young people of my district and of the nation that we hear them. They are asking for help and we are listening.

On October 19th and 20th Sierra Anne Blue from Kirtland and Erin Muffoletto from South Ojo Caliente will come to Washington, D.C. to participate in the national Voices Against Violence Conference. These dedicated young people will meet with their peers, federal law enforcement and education officials, and many others to help develop solutions to problems related to youth violence.

In addition, I have selected Matthew Garcia from Springer, Amanda Lynn Chavez from Bernalillo, Domnic Biava from Gallup, Liz Gonzales from Santa Fe, Christopher Morris from Navajo, Randy Maestas from Mora, Twana Seschille from Crownpoint, and Deema Rashad from Gallup, to represent their schools on my Student Education Forum in New Mexico. These students will work throughout the school year to explore solutions to problems that plague our schools.

Youth violence is an issue we are all responsible for solving. The Voices Against Violence Conference and the Student Education Forum are two ways to start this process.

To all of the students of New Mexico and the nation, know that I am listening, know that we are listening, know that your voices are being heard.

PULASKI DAY TRIBUTE TO  
POLISH-AMERICANS**HON. MARK FOLEY**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, September 23, 1999*

Mr. FOLEY. Mr. Speaker, as the Polish American Club of Lake Worth, Florida is preparing to celebrate Pulaski Day on October 1st, 2nd, and 3rd, I rise today to pay tribute not only to Casimir Pulaski but to all men and women of Polish descent who have helped to make this Nation the greatest in the world.

Casimir Pulaski was an energetic and fiery soldier who, in July 1777, came to America to offer his services in the Revolutionary War. As a cavalry general he fought courageously and won distinction in several campaigns.

Pulaski was to the American Revolution what Patton was to World War II. Though he was mortally wounded in the Battle of Savannah, he left behind a cavalry unit that earned him the title "Father of the American Cavalry."

Casimir Pulaski knew that freedom isn't free and that America is a great nation because it provides an opportunity for every person regardless of ethnicity.

So Mr. Speaker, once again, I wish to pay tribute to all Polish-Americans as we prepare to celebrate Pulaski Day.