PERSONAL EXPLANATION

HON. ROBERT A. WEYGAND

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. WEYGAND. Mr. Speaker, on Tuesday, February 9, 1999, I was speaking at Columbia University in New York and was not present for rollcall votes 12, 13, and 14. Had I been present, I would have voted "yes" on rollcall vote 12, "yes" on rollcall vote 13, and "yes" on rollcall vote 14.

TRIBUTE TO DR. MICHAEL PLADUS

HON. CURT WELDON

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. WELDON of Pennsylvania. Mr. Speaker, I rise today to pay tribute to a man whose accomplishments in the field of public education are limitless. Dr. Michael Pladus, principal of Interboro High School since only 1994, recently received the 1999 National Principal of the Year Award in the shortest time ever recognized by its sponsors, MetLife and the National Association of Secondary School Principals. Richard Riley, U.S. Secretary of Education, presented Dr. Pladus with the award on January 28, 1999 at the Renaissance Mayflower Hotel in Washington, DC. Dr. Pladus received this honor in recognition of his exceptional role in improving the school's student activities, standardized testing scores, and overall climate of academia.

Before going to Interboro High School four years ago, Dr. Pladus, holding a Masters Degree from both Temple University and the University of Scranton and a doctorate from Columbia University, served as a Middle School Principal in the Upper Merion School District. Since assuming his position at Interboro, he has worked vigorously to install innovative programs which will help our students. Besides establishing closer relations between parents, teachers, students, and administration at Interboro, Dr. Pladus re-designed the academic curriculum and up-graded the math advanced placement program. Moreover, he has implemented a co-teaching pilot program for special education students and developed a proactive strategy to deal with the needs of "at risk" teens. Through his commitment and success, Dr. Pladus helped the school earn "blue ribbon" status from the Commonwealth of Pennsylvania.

In a nation toiling to upgrade educational standards, people like Dr. Pladus yield hope. As a former school teacher, I know well the difficult challenges facing today's educators, and commend those who overcome them. With the innovating ideas and continual resolution of people like Dr. Pladus, our nation and its children will become much closer to the educational system they deserve.

FAMILY FRIENDLY TAX RELIEF ACT OF 1999

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. WOLF. Mr. Speaker, today I am introducing the Family Friendly Tax Relief Act of 1999. This legislation will increase the child tax credit for children under age 5 to $1,000. I believe this is an important step toward easing the tax burden for American families with young children.

Child development experts agree that a child's interest in learning, sense of security, behavior, and curiosity about the world are deeply rooted in the child care that he or she receives between the ages of 0–5. When children get off to a good start in life and have high-quality child care (either at home or in a child care program), they have the best opportunity to flourish and they have all the necessary tools to start school. Children who are cared for well from birth have a distinct advantage over those who are in low-quality, overcrowded, or under-staffed child care programs or those who come from homes where money is scarce and parents are forced to chose between spending time with their children or putting food on the table.

Increasing the tax credit by $500 for children under age 5 will help all parents in providing care for their children. Frequently, parents of young children lack the income and seniority in their careers that parents of older children enjoy, and they often cannot afford high-quality child care. In addition, child care is more expensive for young children than it is for older children and parents of young children are sometimes hit with a double whammy: more expensive child care and less income to contribute toward the care of their children. Unfortunately, many, if not most, working parents have to choose between financial security and spending time with their children during the important development years of age 0–5.

Single parent families and families with a stay-at-home parent also face financial dilemmas and can experience much hardship associated with the fact that they are dependent on one source of income. If the employed parent loses his or her job or has a reduction in salary, the family's financial security can be wiped out in a matter of days. There are also many communities in the United States where cost-of-living is so high that it can be nearly impossible to survive on only one income. Some single parents have to work two jobs just to make ends meet.

In addition, parents who choose to sacrifice income in order to stay home with their children sometimes have to make other sacrifices based on finances that affect their children's living environment, physical well-being, or sense of security. More and more parents are facing time constraints and financial constraints that make it impossible for them to choose the type of child care that they would prefer if given all the options.

By providing an increase in the child tax credit for young children, parents will have the opportunity to keep more of their hard-earned incomes for family needs. Having as little as 500 extra dollars a year per young child may make a significant difference. Parents who work outside the home may use the extra income to enroll their child in a child care program that is better matched to their child's needs. Some working parents may have the ability to reduce their work hours so that they can spend more time with their children. Single parent families or families who choose to get by on one income will also have more income to help make ends meet.

While President Clinton has proposed an increase in the child care tax credit for children under age 1 (by $250 depending on income), I believe that more needs to be done to help parents of young children. My legislation goes beyond President Clinton's proposal and will help all parents who are struggling with raising their children in an increasingly complex, threatening, and busy world. Helping our nation's youngest children is the key to ensuring the future of our country.

H.R. —

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Family Friendly Tax Relief Act of 1999".

SEC. 2. $1,000 CHILD TAX CREDIT FOR CHILDREN UNDER AGE 5.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended by redesignating subsections (e) and (f) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

"(f) $1,000 CREDIT FOR QUALIFYING CHILDREN UNDER AGE 5.—

"(1) IN GENERAL.—Subsection (a) shall be applied by substituting '$1,000' for '$500' with respect to any qualifying child who has not attained the age of 5 as of the close of the calendar year in which the taxable year of the taxpayer begins.

"(2) COORDINATION WITH DEPENDENT CARE CREDIT.—This subsection shall apply to a taxpayer for a taxable year only if the taxpayer elects not to have section 21 apply for such year."

(b) CONFORMING AMENDMENT.—Subparagraph (I) of section 6213(g)(2) of such Code is amended by striking "section 24(e)" and inserting "section 24(f)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

SEC. 3. CHILD TAX CREDIT ALLOWED IN DETERMINING ALTERNATIVE MINIMUM TAX LIABILITY.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended by inserting "(other than the credit allowed by section 24)" after "credits allowed by this subpart".

(b) CONFORMING AMENDMENT.—Section 24 of such Code is amended by inserting after subsection (f) (as added by section 2) the following new subsection:

"(g) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate credit allowed by this section for the taxable year shall not exceed the sum of—

"(1) the taxpayer's regular tax liability for the taxable year reduced by the sum of the credits allowed by sections 21, 22, 23, 25, and 25A, plus

"(2) the tax imposed by section 55 for such taxable year."