

named manager of Operations in 1989, became a vice president in 1990 and was named president in 1998.

Mr. Scoggins received a bachelor's degree in mechanical engineering from the University of Texas and is a Registered Professional Engineer in Texas. He serves on the Texas Chemical Council's Board of Directors and on the Board of Trustees at Good Shepherd Medical Center.

Texas Eastman's influence on economic development and community causes in Longview has been enormous, and the employees and administrators at Texas Eastman—like Don Scoggins—have played a significant role in those accomplishments. Mr. Speaker, I am pleased to recognize Don Scoggins for his contributions to Texas Eastman Division and to his community—and to wish him well in his retirement.

I am especially privileged in that Don's mother and father live in my hometown of Rockwall. They are, like Don, strong and loved members of the First United Methodist Church. They teach, direct, entertain, and lead us in both the Sunday School class and in the overall direction of our religious activities.

As we adjourn today—the last day of this century that the United States House of Representatives is in session—let us adjourn on this signal day in respect and admiration for Don Scoggins.

INTRODUCTION OF TWO BILLS TO REDUCE TAXES ON SOCIAL SECURITY BENEFITS

HON. JERROLD NADLER

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, November 17, 1999

Mr. NADLER. Mr. Speaker, I rise today to join with Representative NITA LOWEY to announce the introduction of two bills to reduce taxes on Social Security benefits. The first bill would repeal the 1993 tax increase on Social Security benefits. I have always opposed this provision, and I believe that it is now time to repeal this tax on our Nation's seniors.

The 1993 economic plan imposed additional taxation on the benefits of single social security recipients with incomes over \$34,000, and on married recipients with joint incomes over \$44,000 by including, in each case, 85 percent of Social Security benefits in taxable income. At the time, proponents of the tax increase said it was necessary to reduce to deficit. Remember the atrocious national debt had risen from \$800 billion in 1981 to more than \$4 trillion in 1993. The annual deficit, which was almost \$300 billion a year in 1992, was projected to increase to \$500 billion a year later in the decade. We passed a tough economic plan, the economy improved, and the deficit was eliminated.

I believed it was unfair to tax seniors on their social security benefits to reduce the deficit, and, therefore, I joined with Representative NITA LOWEY in offering a bill which would have repealed the provision immediately and taken other steps to reduce the deficit. We demonstrated that you could still reduce the deficit without increasing taxes on social secu-

ity benefits. Now that 6 years have passed and the deficit has been transformed into a surplus, it is more important than ever that we abolish this unnecessary tax on seniors. So, again, I am joining with Representative NITA LOWEY to abolish this unfair tax on social security benefits. I urge my colleagues to support this bill and work toward its swift passage.

Mr. Speaker, if we are unable to implement this bill quickly, then the very least we should do is adjust the 1993 income threshold to take into account the rise in the cost of living. That is why I am also announcing the introduction of another tax relief bill for our seniors, which should be implemented immediately. Again, I am proud to work with Representative NITA LOWEY to advance this effort.

This bill would ensure that we do not inadvertently tax more and more seniors with relatively less income every year. Under current law, the income levels that were set in 1993 were not adjusted for cost of living increases. As a result, more and more people are having their social security benefits taxes. This is unfair and unnecessary. So, this second bill would require the 1993 level to be adjusted on an annual basis to take account for the rise in the cost of living. I am hopeful that we can build strong bipartisan support for this legislation and work together to ease the tax burden on our Nation's seniors. I urge all of my colleagues to support these two tax cut measures.

THE TRAGEDY OF THE S.S. "LEOPOLDVILLE"

HON. RONNIE SHOWS

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, November 17, 1999

Mr. SHOWS. Mr. Speaker, today I would like to take a minute to tell my colleagues and the American People about a pitch-black night on Christmas Eve in 1944 during one of the darkest hours of World War II. A Belgian troop transport, the S.S. *Leopoldville*, was sunk by a German U-Boat, taking the lives of 802 American soldiers. The *Leopoldville* was part of a crossing of the English Channel for the Battle of the Bulge. 2,235 American Soldiers were being carried to this historic battle.

The *Leopoldville* was torpedoed and sunk 5½ miles from Cherbourg, France. The result was a horrific loss of lives—almost one-third of the 66th Infantry Division was killed. 493 bodies were never recovered from the cold and murky waters of the English Channel. Most of the soldiers who died were young Americans, from 18 to 20 years old, barely out of High School. These young men came from 46 out of the 48 states that were part of the Union at that time.

Sadly, this tragic story has been a mere footnote in the history books of World War II. Their efforts to preserve and sustain Democracy must be remembered. Their lives must not be vainly forgotten.

Today, I ask my colleagues and all Americans to join me in remembering and honoring those who gave their lives that we might be free today. The young men aboard the S.S. *Leopoldville*, those who perished and those

who survived, were part of an American force that advanced Democracy and forever changed the world. They went because their country called. They sacrificed because their way of life was threatened. They rose to incredible heights of courage because their faith and resolve mandated no less.

My friend and fellow-Mississippian, Sid Spiro, was on the S.S. *Leopoldville*. Mr. Spiro, after the direct torpedo hit, lowered himself in the freezing water by a rope. And for three hours he floated and waited for help. The water was freezing and he nearly died. He was 19 years old then. Today, he and other survivors often gather to remember and commemorate their fellow Americans who died. I am in awe of these men. And I want Sid and all of them to know of my admiration and respect.

These young men, forever part of our national memory, must be honored. We must never forget. I salute the survivors of the S.S. *Leopoldville* and I honor the memory of those who gave their lives.

INTRODUCTION OF EXPEDITED RESCISSION LEGISLATION

HON. CHARLES W. STENHOLM

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, November 17, 1999

Mr. STENHOLM. Mr. Speaker, I am introducing legislation today that will give the President an important tool to control spending by identifying low priority and wasteful spending that can be eliminated. The legislation I am introducing today, known as modified line item veto or expedited rescission legislation, would strengthen the ability of Presidents to identify and eliminate low-priority budget items with the support of a majority in Congress.

Under this legislation the President would be able to single out individual items in tax or spending legislation and send a rescission package to Congress. The President would have the option of earmarking savings from proposed rescissions to deficit reduction by proposing that the discretionary spending caps be reduced by the amount of the rescissions. Congress would be required to vote up or down on the package under an expedited procedure. Members could offer motions to remove individual items from the package by majority vote if their motion was supported by fifty members. The spending items would be eliminated or the tax item would be repealed if a majority of Congress approves the rescission package. If the rescission bill is defeated in either House the funds for any proposed rescission would be spent or the tax item would take effect.

This legislation embodies an idea which many Members, both Democrats and Republicans, have worked on for several years. Dan Quayle first introduced expedited rescission legislation in 1985. Tom Carper and DICK ARMEY did yeomen's work in pushing this legislation for several years. On the Democratic side, TIM JOHNSON, Dan Glickman, Tim Penny and L.F. Payne were particularly effective advocates of this legislation for years. Numerous Republicans, including Lynn Martin, Bill Frenzel, Gerald Solomon, Harris Fawell and others