

behalf of the people of the 41st Congressional District of California, let me say that we are all proud of you.

INTERNET ENGINEERING

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. GOODLATTE. Mr. Speaker, I rise today as co-chairman of the bipartisan Congressional Internet Caucus to recognize a major step taken last week to develop the growing Internet economy of the United States.

In my home state of Virginia, just a few hours from the United States Capitol, the University of Virginia took the first step last week toward developing America's most technologically advanced Internet Engineering curriculum.

As we all know, high-tech and the Internet are a major part of the economic growth we have enjoyed these last few years. Over the next five years high-tech will create 1.8 million new jobs in the U.S.—1.8 million.

Because of an innovative public/private partnership, and thanks to the generosity of Cisco Systems and MCI/Worldcom, which have just donated over \$1 million in new equipment to the University, UVA is now creating VINT-Lab, the premier high-tech training facility of its kind.

You see, Mr. Speaker, the thing about creating nearly two million new, high-tech jobs is that no good comes of it unless there's qualified people to fill them. What the folks at UVA and Cisco are trying to do is make sure that the young people of today are prepared to build the economy of tomorrow.

I think we'll be seeing a lot more public/private partnerships like this in the future, and as co-chairman of the Internet Caucus, I will certainly be working to promote them.

PUBLIC SAFETY OFFICER MEDAL
OF VALOR ACT OF 1999

SPEECH OF

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 13, 1999

Mr. CASTLE. Mr. Speaker, I rise today in support of H.R. 46, the "Public Safety Officer Medal of Valor Act." Our nation's firefighters, enforcement officers, and other emergency services personnel put themselves at risk every day to assure the safety of the general public. Just as our military personnel are recognized for extraordinary acts of valor in the effort to preserve peace abroad, so should our domestic safety officers be recognized for their bravery above and beyond the call of duty.

Last year, Members of Congress witnessed an extraordinary act of valor as Capitol Hill police officers gave their lives defending the Halls of Congress from a gunman intent on shooting his way into Congress. It was a potent reminder of the risks every public safety officer face each and every day. I never will

forget that sacrifice and by supporting this legislation I hope to draw more attention to sacrifices of the hundreds of thousands of public safety officers that serve our country.

In Delaware, I am particularly proud of the work of our firefighters because most of them serve the state voluntarily. Likewise, Delaware's police officers often find themselves squarely in the sights of a criminal's handgun, which prompted me to support legislation to provide all of Delaware's police force with bulletproof vests.

Again, I urge every Member to come together and support the "Public Safety Officer Medal of Valor Act." It symbolizes honor and recognition that is long past due.

A TRIBUTE TO THE MEMBERS OF
THE DAYTON-SOEHLKE-
OHLHORST POST # 5350 OF THE
VETERANS OF FOREIGN WARS IN
QUOGUE, NEW YORK

HON. MICHAEL P. FORBES

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. FORBES. Mr. Speaker, I rise today to pay tribute to the members of the Dayton-Soehlke-Ohlhorst Post #5350 of the Veterans of Foreign Wars in Quogue, Long Island as they celebrate the 53rd Anniversary of the Post's founding.

Established by a small group of veterans who helped lead America to victory in World War I and World War II, the Dayton-Soehlke-Ohlhorst Post #5350 was officially chartered in mid-1946, and was named in honor of the first veterans to die in combat from Westhampton Beach, Quogue and East Quogue—the three communities that made up the bulk of the Post's membership.

During Dayton-Soehlke-Ohlhorst Post #5350's 53-year lifespan, many changes have come to this area of Long Island. What remains unchanged is the devotion that the Post's members possess for our great Nation and their comrades-in-arms. The Post meets regularly on the fourth Thursday of each month, and during the course of the year hosts a number of family-oriented activities. And it goes without saying that the Post members take great pride in honoring their fallen comrades and America's war veterans during every Memorial Day and Veterans Day observance.

Yet, Mr. Speaker, Post #5350 continues to look for new members whose passion and faith in America has never wavered. Indeed, the Post intends to expand its membership not only with the veterans of WWII, Korea and Vietnam, but also veterans of conflicts in Lebanon, Grenada, Panama, the Persian Gulf, and Somalia. One of those veterans is the current Post Commander, Arma "Ham" Andon, a true patriot and selfless public servant who I am proud to call my dear friend.

As citizens of this free and prosperous Nation, all Americans owe our war veterans a tremendous debt of gratitude for the sacrifices they endured and the efforts they made on our behalf. That is why, Mr. Speaker, I ask my colleagues in the House of Representatives to

join me on this 53rd anniversary in saluting Dayton-Soehlke-Ohlhorst Post #5350 of the Veterans of Foreign Wars and all of its members for all they do for our veterans and for all they've done for America.

INDIVIDUAL TAX SIMPLIFICATION
ACT OF 1999

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing the Individual Tax Simplification Act of 1999, and invite all my colleagues to join me in sponsoring this legislation.

It is fitting that this bill on tax simplification is being introduced on the day before April 15th. At this time of year, simplification is on everyone's mind—and wish list. While it may not fulfill everyone's wish, this bill will eliminate approximately 200 lines from tax forms, schedules and worksheets. My bill generally does this in a revenue neutral manner, and without moving money between economic income groups. As we all know, no more so than at this time of the year, the tax code is terribly complex, and has become dramatically more complex for average taxpayers during the past four years.

A skeptic might argue that there is no constituency for simplification, but that is changing. A recent poll by ICR found that 66 percent said the federal tax system is too complicated. Three years ago slightly less than half agreed.

I believe that with a little compromise, we can enact significant tax simplification. That is why I have made sure this bill is essentially revenue neutral, so it contains no tax increase. And that is why the bill does not try to change the tax burden between economic income groups. This is not an attack on the wealthy, nor anyone else. As with any change in the tax law, there are some winners and losers—but I want to stress that this is incidental to the objective of the bill—which is simplification that benefits us all.

The bill has three parts. The first is based on legislation I introduced last year and introduced again earlier this year regarding non-refundable personal credits. The second part simplifies the taxation of capital gains. The third part repeals two hidden marginal tax rate on high income individuals, and repeals the individual minimum tax.

TITLE I—SIMPLIFICATION RELATING TO NONREFUNDABLE
PERSONAL CREDITS

In recent years, much tax relief has been given to taxpayers in the form of nonrefundable credits, like the two education credits and the child credit. These credits are not usable against the alternative minimum tax. That means that more and more individuals will lose all or part of these credits, and will have to fill out the extremely complicated AMT form. Congress recognized this problem last year by enacting my proposal to waive this for the 1998 tax year.

The other problem with nonrefundable credits is that the phase out provisions vary from credit to credit, causing unnecessary complexity. In addition, the same additional dollar