

April 27, 1999

THE TAX EQUITY PRESERVATION  
ACT OF 1999

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. CRANE. Mr. Speaker, yesterday I introduced the Tax Equity Preservation Act of 1999, H.R. 1561, to repeal the Alternative Minimum Tax, the AMT, on individuals.

The AMT must be one of the most perverse provisions found in the entire complex of the Internal Revenue Code. Like many of the taxes designed to make Americans pay their "fair share" to the government, the AMT is very inefficient and subjects taxpayers to a form of double jeopardy.

Over the last few months as Americans prepared their 1998 tax returns, they faced an array of tax deductions, exclusions and exemptions which, depending on their circumstances, they could use to legitimately reduce their tax burden. For example, the Code includes personal and dependent deductions. In addition, Congress recently provided parents with a tax credit for each of their children to help with the cost of raising the kids. There are yet other tax credits available to help offset the cost of education such as HOPE Scholarships and Lifetime Learning credits. Taxpayers may also deduct their medical expenses when they exceed 7.5 percent of their income.

More and more taxpayers are finding that, after they fill out their tax forms and take all their legitimate deductions and exclusions, Uncle Sam is telling them that they did not pay enough taxes. They must then start all over with a new stack of tax forms and compute their Alternative Minimum Tax. Unfortunately, many of the deductions, exemptions and credits available under the ordinary income tax are not available, or are reduced, under the AMT.

For example, taxpayers subject to the AMT may not take personal and dependent exemptions. State and local taxes are exempt under the ordinary income tax, but not under the AMT. Tax credits for children and education credits cannot be used to reduce the AMT burden. Even the deductibility of medical costs is more restrictive under the AMT, with only expenses exceeding 10 percent of income eligible for deductions.

Although designed to prevent "rich" taxpayers from avoiding taxes, because the AMT exemptions and deductions have not kept pace with inflation, more and more middle income taxpayers are falling victim to the AMT. The AMT exemption amounts are only \$33,750 for single filers and \$45,000 for married couples filing joint returns. Congress last updated these in 1993 and did not index them for inflation.

The Tax Equity Preservation Act will relieve taxpayers from the burden of filling out two separate stacks of tax forms and paying higher taxes. Although we could help middle-income Americans by increasing the AMT exemptions and indexing them for inflation, that would only add more complexity to the Code. The better way to preserve tax equity is to simply abolish the AMT.

EXTENSIONS OF REMARKS

I commend H.R. 1561, the Tax Equity Preservation Act of 1999, to the attention of my colleagues and ask them to join me in the effort to repeal the AMT on individuals by co-sponsoring this bill.

APRIL IS PREVENTION OF  
CRUELTY TO ANIMALS MONTH

**HON. BENJAMIN A. GILMAN**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. GILMAN. Mr. Speaker, April is Prevention of Cruelty to Animals Month. At this time each year, parents, teachers, and humane educators in small towns and large cities across America teach young people to take proper care of their family cats and dogs. They also teach them to spay and neuter their pets to prevent unwanted litters. The American Society for the Prevention of Cruelty to Animals has for more than 130 years taught us and our children these important lessons. Today, I ask the Congress to join with families, educators, veterinarians, and fine organizations such as the Prevent-a-Litter Coalition and the ASPCA, in urging the Postmaster General to issue a spay/neuter stamp so that this important message will appear on millions of pieces of mail in the year 2000. Millions of stamps means millions of messages, which will save millions of lives.

Prevention of Cruelty to Animals Month is also a most appropriate time, Mr. Speaker, for all of us in the Congress to support pending legislation which will help alleviate pain, fear and suffering in animals. I urge my colleagues to support HR 443, The Downed Animal Protection Act, which would require the euthanization at stockyards, feedlots, and auctions, of farm animals such as cows, pigs and sheep, if they have been so badly injured or weakened they can no longer walk on their own. I also urge for HR 453, the Pet Safety and Protection Act, which would make it more difficult for family pets to be stolen and illegally sold to research facilities. More and more of our constituents are writing and asking for improvements in the way animals are treated. Accordingly, supporting humane legislation is a wonderful opportunity for all of us to be responsive to the American public in a positive, bipartisan way.

HONORING AND ANSWERING THE  
FOURTH DISTRICT OF COLORADO

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. SCHAFFER. Mr. Speaker, I rise today to speak about Colorado's Fourth Congressional District and the opinions of my constituents concerning the direction their country is taking. Recently, I surveyed thousands of citizens about issues important to them. I would like to report to you the results of that opinion survey.

The survey asked, "What is the single most important issue facing our country today?" Re-

7619

spondents came back with a whole host of answers including tax relief, preserving social security, need for an effective missile defense system, the failing farm economy, too much government, high taxes, improving our children's education, etc. But the prevailing concern is a "lack of moral leadership," "honesty," "corrupt administration," "moral deterioration," "decline in ethics and morals," and "moral decay." This message was repeated over and over again. The people of Colorado understand the qualities our Founding Fathers identified in order to continue the stability of our Republic, requiring the cultivation of personal morality and responsibility, and courage to stand up for those values.

The number concerned for our country's moral leadership was followed closely by their outrage over President Clinton's decision to involve the U.S. military in Kosovo. Folks support a strong military but they urged our troops' return from the civil dispute in Kosovo. To date, I have heard from no one supporting this recent military venture of the President's.

The second question asked, "What is the single most important issue to you or your family?" The answers to this question mirrored those they believe are important to the country. They are demanding honorable and moral leadership of this country, believing it will cause a renewal of responsibility, morality and liberty in our society.

The survey continued, asking what people think is the biggest challenge for our schools. Responses included funds not reaching the classrooms; class sizes too big; worries over drugs and violence; Federal Government involvement in our local schools; lack of discipline and parental involvement; curriculum not teaching the basics; ridding the classrooms of the teachers union; need for school choice; and demand for more local control. While the concerns are varied, it is unanimous that people are concerned about the quality of education their children are receiving.

Fourth District Coloradans, more than two-to-one, oppose partial birth abortions and overwhelmingly oppose second amendment gun rights being restricted. But, perhaps the most compelling and almost unanimous response comes in support of requiring Congress to balance the budget and reform taxes.

The 105th Congress provided Americans with the first balanced Federal budget and the first budget surplus since 1969. Since the Republican Congress proved we can balance the budget, people want us to ensure we will balance the budget permanently. It is for this reason I am proud to sponsor H.J. Res. 1, the Balanced Budget Amendment Resolution of 1999. With a permanently balanced budget, the Federal Government will be forced to prioritize money for programs important to Coloradans.

Respondents differ on whether a flat tax or consumption tax would be best, but folks are almost unanimous in believing the IRS tax code should be abolished and Americans given much-needed tax relief. Without exception, no one asked for new taxes or new government programs.

Mr. Speaker, I am grateful for the response I received to the opinion survey. I shall consider this valuable input and share it with colleagues. Americans should keep in close