

Treasury, reports his findings and recommendations directly to Congress without review or revision within the agency or department. In one of our greatest legislative achievements, the "IRS Restructuring and Reform Act of 1998," Congress strengthened the National Taxpayer Advocate's independence from the IRS in order to help address taxpayers' concerns.

The National Taxpayer Advocate can now recommend legislative changes to the tax code in cases where current law creates inequitable treatment or where change will alleviate barriers to compliance. For the third year in a row, tax code complexity tops the list of taxpayer concerns. Accordingly, the National Taxpayer Advocate has singled out two hidden taxes in the Internal Revenue Code that should be repealed.

The first of these hidden taxes is the phase-out of itemized deductions and personal exemptions. With regard to this hidden tax on our American families and values, our country's National Taxpayer Advocate has stated in the past that "[n]o other tax issues are taken so personally. As a result, the phaseouts of itemized deductions and the personal exemptions are often seen by taxpayers as being especially unfair, creating a certain amount of resentment and cynicism. "[A]llowing all taxpayers to retain these deductions and exemptions would go a long way toward reducing burden, increasing fairness, and restoring faith in the tax system."

The second of these hidden taxes is the "Alternative Minimum Tax" or AMT. With regard to this hidden tax on our American families and values, our country's National Taxpayer Advocate has described the AMT as "unnecessarily complex and burdensome," effectively operating "as a separate or 'parallel' tax system with many rules that differ from the regular tax system." In this year's report to Congress, the National Taxpayer Advocate describes the AMT as our nation's ticking tax time bomb—"Just three years ago, only 600,000 taxpayers were affected by the Alternative Minimum Tax. Over 17 million taxpayers will be subject to the Alternative Minimum Tax by the year 2010. Taxpayers with an adjusted gross income of less than \$100,000 will owe 60% of the nation's Alternative Minimum Tax by the year 2010."

Many taxpayers are required to make several computations just to see if they must figure out their tax under the AMT. Additionally, AMT presents significant compliance and administrative problems for the IRS. Finally, many taxpayers are subject to the AMT "without being aware of its existence. Often, the way that many individuals first hear of the Alternative Minimum Tax is when they receive a notice from the IRS. *Outright elimination of the Alternative Minimum Tax would do a great deal for simplification and burden reduction of the tax system* (emphasis added)."

I strongly support the work and conclusions of the National Taxpayer Advocate. This legislation will repeal both of these hidden taxes on American families and values.

Additionally, this legislation will go one step further and repeal another hidden tax—the phaseout of the Child Tax Credit. In 1997, this Congress enacted legislation to return \$500 in tax credits for every child under the age of 17.

Unfortunately, budget constraints and opponents of this pro-family idea forced us to phaseout the Child Tax Credit in a complicated and unfair manner. We should not penalize any family who chooses to have children. All children should be treated equally as they are in the eyes of their Maker. Consequently, this legislation will also repeal this arbitrary hidden tax on American families.

I urge my colleagues to join me in repealing these hidden taxes and restore freedom to American families.

TRIBUTE TO MILTON W. HINTON, A
GREAT LIVING CINCINNATIAN

HON. ROB PORTMAN

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. PORTMAN. Mr. Speaker, I rise today to recognize Milton W. Hinton, a community leader who will be honored as a Great Living Cincinnati by the Greater Cincinnati Chamber of Commerce on February 9, 2001. He was selected for his outstanding community service, business and civic accomplishments, awareness of the needs of others and achievements that have brought favorable attention to the Cincinnati area.

Milton was born and raised in Glassboro, New Jersey, and he has spent the last thirty years in Cincinnati. He earned his bachelor's and master's degrees from Glassboro State College, and, in 1969, he received his doctorate in education from Columbia University.

Throughout his life, Milton has been deeply committed to education and to efforts promoting civil rights and improved race relations. He began his teaching career in the Philadelphia and Glassboro public school systems. He then went on to become Head of the Department of Special Education at Virginia State University. He moved to our area in 1970 after the University of Cincinnati offered him a teaching position. At the University, he has served as a Professor, Department head and Vice Provost.

Milton also has had a strong presence at the National Association for the Advancement of Colored People (NAACP). While in New Jersey he served for five years as President of the Glassboro branch of the NAACP and for an additional eight years as President of the Gloucester County branch. At the Cincinnati chapter of the NAACP, he served as President from 1994 until his recent retirement this past December. Because of his leadership and hard work, the chapter has seen its membership grow from 700 to approximately 3,500, and, with it, the effectiveness of the chapter also has tremendously increased. One of his most noteworthy accomplishments at the chapter is the development of a Citizens Review Panel for the Cincinnati Police Division.

He and his wife, Betti, continue to live in Cincinnati. They have one son, one daughter and two grandchildren.

All of us in the Cincinnati area congratulate Milton on being named a Great Living Cincinnati, and we look forward to his continued leadership in our area.

GUAM FOREIGN INVESTMENT
EQUITY ACT

HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. UNDERWOOD. Mr. Speaker, today I would like to reintroduce the Guam Foreign Investment Equity Act, which passed the House of Representatives during the 106th Congress. While an agreement was reached with the Treasury Department on the provisions of the bill, the Senate was unable to act on this important legislation before sine die adjournment.

At the outset, I would like to say that this legislation is direly needed, given Guam's struggling economy and 15 percent unemployment rate. Unlike the rest of the nation, which has experienced unprecedented economic growth and low unemployment rates the last few years, Guam's economy and tourism industry continues to recover from the Asian financial crisis, given our island's close proximity to Asia. Guam is only three flying hours from Japan.

My legislation provides the Government of Guam with the authority to tax foreign investors at the same rates as states under U.S. tax treaties with foreign countries since Guam cannot change the withholding tax rate on its own under current law. Since the U.S. cannot unilaterally amend treaties to include Guam in its definition of United States, the legislation amends Guam's Organic Act, which has an entire tax section that mirrors the U.S. tax code. The legislation does not cost the federal government any money. It simply allows the Government of Guam to lower its withholding rate for foreign investors. While the Congressional Budget Office last year estimated that the bill will result in the loss of revenue for the Government of Guam in the short term, those losses are expected to be offset by the generation of increased tax revenues through increased foreign investments in the long term. Seventy-five percent of Guam's commercial development is funded by foreign investors.

Currently, under the U.S. Internal Revenue Code, there is a 30 percent withholding tax rate for foreign investors in the United States. Since Guam's tax law "mirrors" the rate established under the U.S. Code, the standard rate for foreign investors in Guam is 30 percent. Under U.S. tax treaties, it is a common feature for countries to negotiate lower withholding rates on investment returns. Unfortunately, while there are different definitions for the term "United States" under these treaties, Guam is not included. As an example, with Japan, the U.S. rate for foreign investors is 10 percent. That means while Japanese investors are taxed at a 10 percent withholding tax rate on their investments in the fifty states, those same investors are taxed at a 30 percent withholding rate on Guam.

While the long term solution is for U.S. negotiators to include Guam in the definition of the term "United States" for all future tax treaties, the immediate solution is to amend the Organic Act of Guam and authorize the Government of Guam to tax foreign investors at the same rates as the fifty states.

Other territories under U.S. jurisdiction have already remedied this problem through delinquency, their unique covenant agreements with the federal government, or through federal statute. Guam, therefore, is the only state or territory in the United States which is unable to take advantage of this tax benefit.

The bill I am introducing today incorporates changes recommended by the Treasury Department to ensure that a foreign investor who benefits from this new tax benefit cannot simultaneously benefit from tax rebates under Guam territorial law. My legislation is supported by the Governor of Guam, the Guam Legislature, and the Guam business community. During the 106th Congress, I also worked closely with the House Resources Committee, the House Ways and Means Committee, the Senate Finance Committee, the Senate Energy and Natural Resources Committee, the Interior Department, the Treasury Department, and the White House National Economic Council. I am hopeful that all of the progress that was undertaken on this issue last year will continue, and that the Congress and the Bush Administration will move quickly on this legislation this Congress.

**ZERO TOLERANCE FOR VIOLENCE
AGAINST CHILDREN: "MATTHEW'S LAW"**

HON. RANDY "DUKE" CUNNINGHAM

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. CUNNINGHAM. Mr. Speaker, I rise today to introduce "Matthew's Law."

Aimee Willard, Polly Klaas, Megan Kanka, and Matthew Cecchi, have one thing in common. They were children struck down by killers. Mr. Speaker, I believe that every Member in the House is tired of having to name bills after murdered children. We must work to prevent the killing by severely punishing those who take young lives.

In November 1998, 9-year-old Matthew Cecchi was brutally murdered in Oceanside, CA. Matthew was not a troubled runaway. He was not a child that was allowed to wander far from his parents. He was not abducted or stolen. He simply walked into a public restroom alone. While his aunt waited outside, he was brutally murdered. His killer Brandon Wilson carefully stalked and hunted down this young and helpless child. This crime shocked our community and struck fear in the hearts of parents. Even today, communities in my district are building co-ed bathrooms for parents to use with children to ensure that this does not happen again. Nevertheless, parents should not fear taking their children to the park. They should not fear letting their children go to the bathroom. Our parks and public lands should be free from crime, free from fear and free from terror.

That is why I am reintroducing "Matthew's Law," to ensure that those who seek to harm the helpless are met with severe punishment, and to prevent crime by increasing the certainty of justice.

"Matthew's Law," will increase sentencing requirements for those individuals who commit

federal violent crimes against children under 13 years of age. It directs the U.S. Sentencing Commission to increase by five levels the punishment for a crime of violence against a child. In most cases, this will result in a doubling of the punishment, and in the most violent cases increase the chance for life in prison or the death penalty.

I believe that this additional punishment is important to deter violence against our children.

"Matthew's Law" also directs the FBI to make available, when possible, assistance if requested by local law enforcement when a child is killed. In the case of Matthew Cecchi, it was not until his killer made another attack that he was captured. When a killer takes one of our children, we must mobilize our resources to stop that killer before he strikes again.

Mr. Speaker, this legislation tells killers and violent felons that our parks and public lands are for families and children, not for murderers.

This legislation is about national leadership. It shows the States and local communities that the Federal Government will not tolerate violence against our children. And hopefully, they will follow our lead on this issue.

This legislation is supported by the National Office of the Fraternal Order of Police, the Law Enforcement Association of America, and the family of Matthew Cecchi who never wants another family to face the tragedy they have seen.

Mr. Speaker, this legislation and a similar measure both passed with more than 400 votes on the House floor. On June 16, 1999, it passed as an amendment to juvenile justice, and similar bill passed on May 7, 1996. This is sound legislation that will protect our children, and this Congress should pass it right away.

I urge all of my colleagues to join me in supporting "Matthew's Law."

DEATH OF JERRY LEE YEAGLEY

HON. JAMES A. TRAFICANT, JR.

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. TRAFICANT. Mr. Speaker, today, I am deeply saddened to share the news of the passing of Jerry Lee Yeagley.

Jerry Lee Yeagley was born on May 30, 1943 to Arthur J. and LaRue Mellott Yeagley. He married Rebecca Jones and together they had two sons, Trent and Corey.

Jerry Lee Yeagley was deeply involved in civic affairs. He served as Green Township, Ohio trustee and was in charge of record keeping for Green Township Cemetery. A dedicated individual, he had perfect attendance at Greenford Ruritan Club meetings for 29 years, where he served as director. He was employed at Salem Fruit Growers in Greenford, Ohio and was a former member of the Green Township Volunteer Fire Department.

Jerry Lee Yeagley will be sorely missed in the Greenford community. He was a fine man, thoroughly dedicated to his family and his

community. I extend my deepest sympathy to his family and friends.

HONORING MIRIAM COSTELLO

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to Miriam Costello for receiving the honor of Businesswoman of the Year 2000 by the Mariposa County Chamber of Commerce.

Miriam was born in Salt Lake City, Utah. Her family moved to California and in 1945 she graduated from Oakland High School. She spent her first summer in California working in the Yosemite Lodge Cafeteria during World War II. In the fall of 1945, she enrolled at U.C. Berkeley and married her high school sweetheart, Kevin Costello, soon thereafter. Miriam then decided to dedicate her time, love, and energy to raising the wonderful family she boasts today.

After her children matured, Miriam returned to college and became an interior designer, earning her degree at U.C.L.A. and the New York School of Interior Design. She then joined the San Diego Chapter of the American Society of Interior Designers (ASID).

Miriam's first shop, one of eleven, was in Montrose, CA. After Montrose, shops were established in La Canada, Solana Beach, San Diego, Encinitas, and Mariposa.

When her husband retired from his teaching career in 1991, she opened "Jailhouse Square" and made her permanent home in Mariposa. Three years ago Miriam opened "Miriam & Co." She was joined in this venture by Trish Nady of "Artistic Creations" and Sue Dole of "Frankie Sues Antiques and Stuff." Miriam recently opened the "Patent Leather Tea/Coffee Room," also in Mariposa.

Miriam is now a proud grandmother of eleven.

Mr. Speaker, I want to pay tribute to Miriam Costello for being named Businesswoman of the Year 2000. I urge my colleagues to join me in wishing Miriam Costello many more years of continued success.

**TRIBUTE TO CHARLES C.
DERAMUS OF PRATTVILLE, AL**

HON. ROBERT E. (BUD) CRAMER, JR.

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. CRAMER. Mr. Speaker, I rise today to pay tribute to a man who has set the standard for public service serving as a role model for Alabama and the greater housing community. Charles C. DeRamus has been responsible for housing almost 25,000 low and moderate income Alabamians helping them to achieve the American Dream. As he retires from his almost 40 year career with the United States Department of Agriculture Rural Development, Charles leaves a legacy of good works and responsible governing.