CONGRESSIONAL RECORD—HOUSE

September 13, 2001

Mr. BECERRA and Mr. STARK changed their vote from "nay" to "yea." So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. TAYLOR of North Carolina. Mr. Speaker, I was not present for the vote on H.R. 2882. Had I been able to return from the Pentagon, I would have voted in support for H.R. 2882, to expedite relief for the families of law enforcement officers lost in this terrible tragedy.

Mr. McKEON. Mr. Speaker, on rollcall No. 339 I was unavoidably detained. Had I been present, I would have voted "yea."

YES VOTE ON HOUSE JOINT RESOLUTION 61, CONDEMNING THE TERRORIST ATTACKS ON SEPTEMBER 11, 2001

(Mr. CROWLEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CROWLEY. Mr. Speaker, on Rollcall 338, which occurred on September 12, 2001, unfortunately, due to circumstances beyond my control, I was unable to be here to vote on this important resolution. I would like to take this opportunity to state for the Record that had I been here, I would have voted "yea" on House Joint Resolution 61, condemning the cowardly terrorist attacks which took place on September 11.

I spent part of yesterday visiting the rescue operation team at the World Trade Center in their attempt to find more survivors within the rubble. I still find it difficult to recount the horrors that I witnessed, but I assure my colleagues that what I saw is unprecedented in the history of our country. It reaffirms my faith, though, in America and in this Congress that has moved so quickly, with such force and unity, to condemn these attacks and has guaranteed the support of the people of the United States for New York City, for the United States on September 11, 2001, for all the victims of this vicious, vicious attack.

The SPEAKER pro tempore (Mr. LATOURETTE). Pursuant to clause 12 of rule I, the Chair declares the House in recess subject to the call of the Chair. Accordingly (at 12 o'clock and 40 minutes p.m.), the House stood in recess subject to the call of the Chair.

NOT VOTING—17

Mr. BECERRA and Mr. STARK changed their vote from "nay" to "yea."

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. LATOURETTE) at 1 o'clock and 33 minutes p.m.

VICTIMS OF TERRORISM RELIEF ACT OF 2001

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that it be in order at any time without intervention of any point of order to consider in the House the bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001, and ask for its immediate consideration.

Mr. Speaker, I withdraw my reservation of objection.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

Mr. THOMAS. Mr. Speaker, pursuant to the previous order of the House, I call up the bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001, and ask for its immediate consideration.

The Clerk read the title of the bill.

The text of H.R. 2884 is as follows:

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 "Victims of Terrorism Relief Act of 2001".

SEC. 2. INCOME TAXES OF VICTIMS OF TERRORIST ATTACKS.

(a) In General.—Section 692 of the Internal Revenue Code of 1986 (relating to income taxes of members of Armed Forces on death) is amended by adding at the end the following new subsection:

"(d) Certain Individuals Dying as a Result of September 11, 2001, Terrorist Attacks—

"(1) In General.—In the case of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001, any tax imposed by this subclause shall not apply—

"(A) with respect to the taxable year in which falls the date of such individual’s death, and

"(B) with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds or injury were incurred.

"(2) Exception.—Paragraph (1) shall not apply to an individual whom the Secretary determines was a perpetrator of any such terrorist attack.

(b) Conforming and Clerical Amendments—

(1) The heading of section 692 of such Code is amended to read as follows: "SEC. 692. INCOME TAXES OF MEMBERS OF ARMED FORCES ON DEATH AND VICTIMS OF CERTAIN TERRORIST ATTACKS."

(2) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 of such Code is amended to read as follows: "Sec. 692. Income taxes of members of Armed Forces on death and victims of certain terrorist attacks.

(3) Section 5(b)(1) of such Code is amended by inserting "and victims of certain terrorist attacks" after "on death".

(4) Section 6013(f)(2)(B) of such Code is amended by inserting "and victims of certain terrorist attacks" after "on death".

(c) Effective Date.—The amendments made by this section shall apply to taxable years ending on or after September 11, 2001.

RELIEF FROM ADDITIONAL ESTATE TAX.

(a) In General.—Section 6013(f)(2)(B) of such Code is amended by inserting "and victims of certain terrorist attacks" after "on death".

(b) Exception.—Paragraph (1) shall not apply to an individual whom the Secretary determines was a perpetrator of any such terrorist attack.

(c) Effective Date.—The amendments made by this section shall apply to taxable years ending on or after September 11, 2001.
“(b) Victims of Certain Terrorist Attacks.—The additional estate tax shall not apply to the taxable estate of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001. The preceding sentence shall not apply with respect to any individual whom the Secretary determines was a perpetrator of any such terrorist attack.’’.

(b) Effective Date.—

(1) The heading of section 2201 of such Code is amended to read as follows:

‘‘SEC. 2201. COMBAT ZONE-RELATED DEATHS OF MEMBERS OF THE ARMED FORCES AND DEATHS OF VICTIMS OF CERTAIN TERRORIST ATTACKS.’’.

(2) The item relating to section 2201 in the table of sections for subchapter C of chapter 28 of such Code is amended to read as follows:

‘‘Sec. 2201. Combat zone-related deaths of members of the Armed Forces and deaths of victims of certain terrorist attacks.’’.

(c) Effective Date.—The amendments made by this section shall apply to estates of decedents dying on or after September 11, 2001.

The SPEAKER pro tempore. Pursuant to the order of the House of today, the gentleman from California (Mr. THOMAS) and the gentleman from New York (Mr. McNULTY) each will control 30 minutes.

The Chair recognizes the gentleman from California (Mr. THOMAS).

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

Mr. THOMAS. Mr. Speaker, as we continue to mourn the victims and as the rescue operation turns to recovery, one of the things that I think the American people perceived fairly early, and that its elected leaders are beginning to come to consensus on, is that this was an act of war.

Although we have not formally declared war, the mental framework of dealing in a wartime situation is one that will serve this country well, one, in terms of pursuing the perpetrators as combatants in a war and using military rules of engagement, but, secondly, on the home front, understanding that what occurred in New York and what occurred in the Pentagon and, to a lesser extent, in Pennsylvania were acts of war.

It would be ironic if we did not have this bill in front of us today, because what this bill basically does is take those provisions of the Tax Code already on the books which apply to the military and combat zones overseas or to private citizens who are attacked or are the subjects of terrorist attacks overseas and, clearly, on the Pentagon, the Washington area, were combat zones, and that, therefore, it seems entirely appropriate that those provisions of the Tax Code which relieve tax responsibilities for individuals rendered helpless ought to be brought here to our shores, and that, not just figuratively but literally in the Tax Code, the terrorist victims should be considered as though they were in a combat zone, which they were, and that they were subject to terrorist attacks, which they were.

That basically was the genesis of the bill.

It provides, then, specifically a reduction in the estate tax similar to what happens to members of the armed services, who are killed while serving in a combat zone, as a result of injuries suffered while serving in a combat zone. And, in addition, there is a Tax Code provision, as I said, that exempts Federal military and civilian employees from paying Federal income taxes in the year of their deaths based upon their condition of dying. That should be extended to the victims of the September 11 attacks as well.

In addition, there are technical clarifications, which I believe are very important to make sure that there are no tax consequences for any awards provided by third entities such as airlines or others. And, in addition to that, I want to make sure that, as the President declares these areas disaster areas, that anyone who avails themselves of the tax consequences by virtue of that designation of a disaster area does not later find out that they have tax consequences as a result of their decision to avail themselves of loans to rebuild property, dollar amounts to bury loved ones, or other financial inducements available by virtue of the declaration by the President of a disaster area.

It is the least that we can do before we adjourn for this week to put on record that Members of the House of Representatives, in a bipartisan way, believe that those victims of those attacks on September 11 were in a combat zone and should be afforded the privileges and protections that are in place for our military personnel and for civilian personnel because, clearly, this is the first, I believe, substantive reflection of the fact that we are at war.

Therefore, I want to thank my friends on the other side of the aisle for the kindnesses that they provided to us to move legislation relatively quickly. While it is as much a gesture and an indication of our desire to help these people in a small way, it certainly will not be the last. But people who are now suffering through this national disaster and for civilian personnel because, clearly, this is the first, I believe, substantive reflection of the fact that we are at war.

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the opportunity to speak but also for preparing on short notice this legislation.

Mr. Speaker, the evil people who perpetrated the acts of terror this week made no distinction between civilian and military targets and casualties. Under these circumstances, neither should the Tax Code. As many have noted on the floor of the House, the United States is clearly at war; but, Mr. Speaker, this is a new kind of war, one that treats civilian buildings the same way as previous combatants treated military targets. In this war, civilian targets are not avoided by our enemies but are in fact sought out.

We already have provisions in the Tax Code which recognize the special risks that our military personnel face in time of war. What this bill does is extend the same tax treatment to civilian victims of Tuesday's attacks. As with military personnel killed in the line of duty, under this legislation we will exempt all individuals who are killed as a result of a military or terrorist act from Federal income taxes. Likewise, we will reduce estate taxes for civilians killed in Tuesday's attacks, just as we do for military personnel.

Finally, we will exempt from Federal taxation any compensation or assistance payments victims' families receive from either the airlines or from the Federal Emergency Management Agency.

Mr. Speaker, this is the right thing to do, and this is the least we can do at this moment. In the days and weeks ahead, this House will be called upon to do even more to bind the Nation's wounds, but today we make a good start with this crucial assistance to our friends and neighbors whose lives were decimated by Tuesday's attack.

Mr. McNULTY. Mr. Speaker, I yield 3 minutes to my friend, the gentleman from Michigan (Mr. LEVIN), a member of the Committee on Ways and Means.

Mr. LEVIN. Mr. Speaker, I stand here not in the front in part because we come here with such heavy hearts and also with humility. Our hearts are growing heavier by the minute, by the minute. The tragic human face is coming into clearer and clearer focus. The images of family, of relatives on TV, are almost too hard for those of us to look at, though we are not directly involved, having no family member who lost his or her life.

We should feel the sense of humility. We know that whatever we do here is just a small step. It is difficult, as a result, to take them because we realize how inadequate any action of ours can be.

This Committee on Ways and Means that sits in this hall to use such power, we realize today in this circumstance has very little; but we are doing whatever we can.

Mr. McNULTY. Mr. Speaker, I yield 3 minutes to my very distinguished friend, the gentleman from Wisconsin (Mr. KLECZYKA), a member of the Committee on Ways and Means.

Mr. KLECZYKA. Mr. Speaker, first of all I would like to urge all my colleagues to give their unanimous ap-

There was an act of war, that was clear; and we need to approach this in that regard in every respect. So I am glad the chairman of the committee and my distinguished colleague and the gentleman from New York (Mr. McNULTY) and the gentleman from New York (Mr. RANGEI), who has been in New York and is here in spirit and soon will be here in body, we all want to thank the gentleman for this legislation, to simply make sure that if we can diminish the pain just a bit, that we will do so; that those who are victims in this act of war, that they will be treated fully as such.

So I rise in support of this legislation. I urge that we pass it unanimously; and then we go on to take whatever further steps, I hope somewhat larger ones, to respond to this human national tragedy.

Mr. THOMAS. Mr. Speaker, I rise in support of this legislation. It is my privilege to yield this much time as he may consume to the gentleman from Illinois (Mr. CRANE), a senior member of the Committee on Ways and Means.

Mr. CRANE. Mr. Speaker, I rise in strong support of the Victims' Tax Relief Act and am pleased to be an original cosponsor of this important legislation.

We have witnessed the most horrendous attack on American soil by a foreign invader in our Nation's history. The death toll will reach well beyond 2,400 brave Americans who were killed at Pearl Harbor. The victims include not only civilians trapped in the World Trade Center buildings, but brave firefighters and police officers who gave their lives so that others might be saved. Likewise, hundreds of soldiers and civilian employees were killed in our own backyard when the terrorists crashed a plane into the Pentagon. Finally, we must not forget those on the four planes that were crashed.

Given the level of tragedy that has occurred during the last 4 days, we must do all we can to help those affected by these attacks. While we are unable to relieve the burden shouldered by those who have suffered, while we cannot resurrect those who are lost, we can and should do everything in our power as Members of Congress to make sure that their government is reaching out a hand to help.

I commend my colleague, the gentleman from California (Mr. THOMAS), for his foresight and ability to put this package together in an expeditious manner; and I look forward to its speedy passage through this esteemed body.

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Mr. THOMAS. Mr. Speaker, it is my privilege to yield 2 minutes to the gentlewoman from Florida (Ms. ROS-LEHTINEN).

Ms. ROS-LEHTINEN. Mr. Speaker, I thank the chairman for working through the same night to bring this bill to the floor so quickly.

Mr. Speaker, Lady Liberty's torch has been called "the lamp beside the golden door." Despite Tuesday's terrorist attacks, the glinting hope of our American ideals stands, almost defiant, in New York's harbor, sending a clear message to our enemies that this Nation will not
Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would tell the gentleman that this legislation is meant to be inclusive and not exclusive, and the initial response is to take those provisions already in the Tax Code applying to combat situations and terrorist attacks overseas, and bring them home. That was the very least in the short time that we had that I thought would be at least a minimum appropriate response. As the gentleman indicated, we will have additional responses as we move forward.

It is clear that whatever folks think about New York in terms of its role, importance, significance, et cetera, there is no question that the City of New York and the surrounding area took it on the chin for the rest of the United States, and I think we will find that there will be additional ongoing responses to make sure that not just the victims, but those who by their own decisions in carrying out heroic acts and became accidental victims, are going to be taken care of. All of us want the gentleman to know that we share the concern, not just as Americans, but as people who have been brought to the scene in no physical way, but certainly in a mental way, based upon the horrific scenes that have been broadcast to us.

Mr. CROWLEY. Mr. Speaker, will the gentleman yield?

Mr. THOMAS. Mr. Speaker, I yield the gentleman from New York.

Mr. CROWLEY. Mr. Speaker, I just received word that the HAZMAT unit in New York, which is located in my district, is right now missing 19 members of that particular unit. So the fire department alone is having to rebuild, and I do not know if we will ever know exactly what it will take to do that.

But these families are going to have to rebuild. Whatever little we can do to in reducing the burden by about half of what it is and exempting the income in the taxable year of their death for military, Federal, military and civilian employees from paying Federal income tax I think is the least that we can do in support and solidarity with the victims of this atrocity.

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Mr. CROWLEY. Mr. Speaker, will the gentleman yield?
form, or means wanted to come across as though I do not appreciate what the gentleman is doing, because I certainly do. If my colleagues will please forgive me, most of me is back in New York right now and only about half of me is here, so I appreciate the words of the chairman and I look forward to working with the gentleman.

Mr. THOMAS. Mr. Speaker, I thank the gentleman. Today is today and tomorrow is tomorrow, and we will move forward.

Mr. Speaker, it is my privilege to yield 2 minutes to the gentleman from Wisconsin (Mr. RYAN), a member of the committee.

Mr. RYAN of Wisconsin. Mr. Speaker, I thank the gentleman for yielding me this time.

This is a quick response and an appropriate response. What we want to make sure happens is that for those victims of this terrorist act, they are afforded the same kinds of benefits in the Tax Code that victims of terrorism abroad in the military or civilian, are entitled to.

We want to make sure that if any of the benefits that are being given through an airline, through FEMA, that at the end of the year, their family members are not hit with some kind of unexpected tax bill.

We want to make sure that the victims have an estate that is not taxed to the government, but that can go to their remaining loved ones, because we know that the people who experienced this tragedy did not have any estate planning, did not have an ability to set their affairs in order. This came as a surprise.

We want to make sure that with respect to the Federal Tax Code, that they are given any entitlement and ability to be treated just like a fallen soldier in battle abroad or a civilian abroad.

I thank the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, for bringing this together on such short notice. I think it is very appropriate. I think we all know that this is only the beginning of many pieces of legislation that we are going to have to pass in this body, whether it be to equip FEMA with resources for rescue missions or the military with the resources they need.

I think also it is going to have to be a work in progress of this committee to do what we can to assure that our economy continues to grow and that the American spirit, not only in patriotism but also in the awesome economy that we have continues on, so that we can continue to fuel what we need in this country from a patriotic standpoint, from an economic standpoint, from a moral standpoint. This is the beginning of those kinds of works that we are about to pass in this Congress. I thank the chairman and the ranking member for what they have been doing.

Mr. McNULTY. Mr. Speaker, I reserve the balance of my time.

Mr. THOMAS. Mr. Speaker, it is my privilege to yield 2 minutes to the gentleman from New York (Mr. HOUCKTON), a member of the Committee on Ways and Means.

Mr. HOUCKTON. Mr. Speaker, I thank the gentleman from California (Mr. THOMAS) for his chairmanship here and the gentleman from New York (Mr. McNulty). I really appreciate the leadership of the gentleman from California. Many times we do not realize how important leadership is until there is a crisis and certainly the gentleman from California has come up and hit the mark so well.

I am going to defer to my colleagues who have explained the specific tax provision of this bill. We all have our own individual stories, particularly those of us who live in New York. I think God reached down and grabbed my son by the hand. He was not in the World Trade Center when the bomb went off. But virtually all of his associates up there were killed, and so we really identify and understand and sympathize with the people in those families that had this terrible disaster.

So the important point here is that the victims of terrorism are the victims of an undeclared war, and that is, pure and simple, what it is. This bill simply recognizes that reality. The IRS and Treasury are waiving interest and penalty provisions for the families affected by Tuesday's outrage, and there is so much more that needs to be done, but this is an important step.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

I have a technical question at this point, Mr. Speaker, and I do want to point out that most of my colleagues from New York are engaged right now in a meeting about the emergency supplemental appropriations bill and that is why they are not on the floor. I would ask the chairman of the Committee on Ways and Means if he has any further requests for time.

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

The gentleman from New York (Mr. McNulty) is correct. There are a number of matters that are going on. There is a supplemental that is being put together. A number of the Members from New York are engaged in that. There are briefings going on at the Pentagon. There are a number of people who we have to have taken time on this measure. In a very short time, we have produced more than a hundred and a half cosponsors on this measure, and the Members who are not here speaking on the bill in no way indicate that it is weak, and I believe it is entirely appropriate that those Members who were able to make it have had an ability to speak.
to reduce (or eliminate) the amount of the estate tax payable.

Specifically, the reduction in Federal estate taxes under section 2201 is equal in amount to the “additional estate tax,” as defined in section 2011(d), with respect to the estates of decedents dying before January 1, 2005. Section 2011(d) provides in relevant part that the additional estate tax shall be the difference between the Federal estate tax imposed under section 2001 and 125% of the maximum state death tax credit determined under section 2011(b). With respect to the estates of decedents dying after December 31, 2004, section 2201 provides that the additional estate tax shall be the difference between the Federal tax imposed by section 2001 and 125% of the maximum state death tax credit determined under section 2011(b).

General time limits for filing tax returns

Present law provides that individuals generally must file their Federal income tax returns by April 15 of the year following the close of a taxable year (sec. 6072). Present law also provides that the Secretary of the Treasury may grant extensions of time for filing such returns (sec. 6081). Treasury regulations provide an automatic additional two-month extension (until June 15 for calendar-year individuals) for any individual seeking an extension of time for filing any of the following taxable year. Wage withholding is determined under section 1.6081–4).

In general, individuals must make quarterly estimated tax payments by April 15, June 15, September 15, and January 15 of the following taxable year. Wage withholding is considered to be a payment of estimated taxes.

Suspension of time periods

In general, present law suspends the period of time for performing various acts under the Internal Revenue Code, such as filing tax returns, paying taxes, or filing a claim for credit or refund of tax, for any taxpayer determined by the Secretary to be affected by a Presidential declared disaster (sec. 7508A).

The suspension of time applies to the following acts:

1. Filing any return of income, estate, or gift tax (except employment and withholding taxes).
2. Payment of any income, estate, or gift tax (except employment and withholding taxes).
3. Filing a petition with the Tax Court for redetermination of a deficiency, or for review of a final determination by the Secretary of the Treasury (see 26 U.S.C. 7502(a)).
4. Allowance of a credit or refund of any tax.
5. Filing a claim for credit or refund of any tax.
6. Bringing suit upon any such claim for credit or refund.
7. Assessment of any tax.
8. Giving or making any notice or demand for the payment of any tax, or with respect to any liability to the United States in respect of any tax.
9. Collecting the amount of any liability in respect of any tax.
10. Bringing suit by the United States in respect of any liability in respect of any tax.
11. Any other act required or permitted under the internal revenue laws specified in regulations prescribed under section 7508 by the Secretary of the Treasury.

Individuals may, if they choose, perform any of these acts during the period of suspension.

II. DESCRIPTION OF THE BILL

The bill treats individuals who die as a result of wounds or injury which were incurred as a result of the terrorist attacks that occurred on September 11, 2001, in the same manner as if: (1) they were a military or civilian employee of the United States dying as a result of terrorist or military activity outside the United States for purposes of section 692(c) of the Internal Revenue Code, and (2) they were a member of the Armed Forces of the United States in active service killed in action while serving in a combat zone or as a result of wounds, disease, or injury suffered while serving in a combat zone for purposes of section 2201 of the Code. Consequently, these individuals (whether killed on the four airplanes or on the ground, whether as victims or in rescue or recovery operations) are eligible for the exemption from income tax and the reduction in estate tax provided by these two provisions. Perpetrators of these terrorist attacks are not eligible for these special rules. The determination is to be made by the Secretary of the Treasury (or the Secretary’s delegate), in consultation with appropriate authorities. Individuals who are wounded or injured as a result of the terrorist attack that occurred on September 11, 2001, and who die as a result of their wounds or injury in a later taxable year are eligible for the exemption from income tax and the reduction in estate tax provided by these two provisions. Perpetrators of these terrorist attacks are not eligible for these special rules. The determination is to be made by the Secretary of the Treasury (or the Secretary’s delegate), in consultation with appropriate authorities. Individuals who are wounded or injured as a result of the terrorist attack that occurred on September 11, 2001, and who die as a result of their wounds or injury in a later taxable year are eligible for the exemption from income tax and the reduction in estate tax provided by these two provisions. Perpetrators of these terrorist attacks are not eligible for these special rules. The determination is to be made by the Secretary of the Treasury (or the Secretary’s delegate), in consultation with appropriate authorities.

In the past, the IRS has exempted from income certain disaster payments made by government agencies that provide for promotion of general welfare, such as certain disaster payments made by the Federal Emergency Management Agency (FEMA). The Congress expects that the IRS will consistently apply this policy in this situation and in the future.

Some have inquired as to the tax treatment initiated by the airlines to the families of victims on the four hijacked airplanes. These payments are advances to the families of the victims to help meet the immediate needs. Section 104 of the Internal Revenue Code excludes from income damages received on account of personal physical injury. Accordingly, no additional statutory provision is necessary to exclude such payments.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume.

Again, I thank the chairman, and as the chairman pointed out, this is one small gesture of support for the survivors of the victims of this terrible, terrible tragedy, and our hearts continue to go out to all the victims, their families, all of those affected, and I especially draw attention again to the public safety personnel, the firefighters, the police officers, the doctors, the nurses, the ambulance attendants and drivers and everyone who is helping out in this situation.

We should always remember when we get up in the morning to be grateful for the lives people have chosen to put their lives on the line the 365 days a year for us and for our families. In New York and in Washington this week we saw the tremendous price that many of them paid.

We hope and pray that the gentleman from New York’s (Mr. CROWLEY) cousin, Jack Moran, can be found alive.

I also would reiterate what the President has said over the past couple of days, that we are united in this country in our resolve to track down the cowards who committed these acts. I remind people again that terrorists by definition are cowards. They cannot get what they want by the power of persuasion, and therefore, they resort to attacking and killing innocent men, women and children.

I am particularly grateful for the part of the President’s statement the other night where he indicated that we will make no distinction between the terrorists and those who harbor them.

So on behalf of the gentleman from New York (Mr. RANGE), who could not be here because he is still up in New York helping his constituents, and on behalf of all of the victims in New York and in Washington and Virginia and Pennsylvania, I say on his behalf, this is a united country and the forces of evil shall not prevail.

Mr. Speaker, I yield back the balance of my time.

Mr. THOMAS. Mr. Speaker, I yield myself such time as I may consume.

I thank the gentleman from New York (Mr. McNULTY) for his statement, and I do thank our colleagues on the other side of the aisle, beginning with the gentleman from New York (Mr. RANGE) who was in the epicenter, the ranking member, and all of the other Members who are currently carrying out their directed activities in assistance, and what we are seeing is a societal response to a societal attack. It is all for one and one for all, and it is a curious aspect of America’s nature that it does sometimes choose kinds of very tragic events to get us to set aside some of the secondary issues that preoccupy us.

This is not just America’s fight. This is the civilized world’s fight. As we continue in the aftermath of other engagements involved with anti-democratic forces around the world in previous generations, we are once again engaged in a struggle to protect freedom. It is not against any particular individuals. It is against a whole category of people, and it is not against any particular religion. It is not against any particular country.
It is against all of those who would harbor individuals, who believe that barbaric acts against individuals somehow further their interests and causes. To do nothing is to reinforce that belief.

One of the reasons that I thought it would be appropriate to structure this immediate response in taking what we already provide to combatants overseas and to victims of terror overseas, in bringing it home, is to underscore the message that a number of us have repeated, and that is, we are at war.

It is as though we have declared war, and that our society needs to respond on a wartime footing. The benefits that folks get in combat zones are now available through this legislation here at home. We must take about it, we are at war. When we are at war, it requires societal mobilization.

It means that, yes, in terms of a moral resolve, which this Nation has clearly indicated; yes, in terms of a military resolve, which we will be moving additional legislation to clearly indicate that we are ready for; but probably first and foremost, a mental wartime condition is that this society will do what is necessary to win this fight we did not choose.

It means first and foremost, that the society needs to be strong, but it needs to be strong in a number of ways. One of the ways we need to be strong is economic. We will continue to examine measures or options available to us to make us strong.

The infrastructure of the financial structure of this country was struck a significant blow, given the role and the importance of lower Manhattan to the financial institutions of this country. They were struck a significant blow, but clearly, not a mortal blow. We will overcome this, as we have overcome other adversities.

However, I believe it is appropriate and incumbent upon the people's government to examine ways in which we can assist our overcoming these difficulties, not just in terms of a moral position, not just in terms of a victims' tax provision, but also a societal response to make sure that the economy is strong.

We will pursue the combatants. We will be strong. We will show through our resolve that this kind of effort, as in the past, will be unsuccessful.

So for a very, very small portion of the outpouring of support this bill is offered in terms of terror overseas. In timely context and also in terms of its content, it is the beginning to let people know that if we are at war we will respond, not just in terms of a combatant response for the military engagement, our government, or indeed, any country that has been a part of the enablement that allowed that terrorist act to occur; but that this society is ready to face whatever obstructions necessary, and we will overcome them, so that people who dedicate themselves to the kind of democratic and libertarian philosophy of allowing people to choose the way in which they wish to live in peace and freedom will be reinforced. This is a very small token in the ongoing gesture of this society.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I rise in support of H.R. 2884. This legislation will absolve the taxes of those public service officers who lost their lives in the line of duty on September 11, 2001.

If an armed services officer loses his life in the line of duty, that individual is not required to pay estate taxes or income taxes for the year in which they expired. This is central to the way we proceed in times of war, for this procedure recognizes the reality that soldiers are also citizens with families, debts, and obligations.

The events of September 11, 2001 have complicated this policy. The recent acts that occurred on American soil certainly constitute an act of war against this nation. Over 200 uniformed public service personnel lost their lives in the line of duty on this day.

Because this act of war did not involve armed services personnel, the brave men and women who responded without thought of their own safety will not receive this exemption from the Federal government.

H.R. 2884 will forgive the tax burdens of the brave men and women we now know to be both civil servants and soldiers. This country moved into a new era as a result of the horrors of September 11, 2001. So too must the rule of law conform to the pragmatic realities of facing a headless enemy on our home soil.

We honor these patriots by enacting this legislation to ease the financial burdens on the loved ones and families they leave behind. This legislation recognizes that for now and evermore, the service personnel who died in the line of duty here, on American soil, have paid their debts to this nation.

Though the names have changed forever, the commitment this country demonstrated to those who serve and protect its citizens must be unbroken. H.R. 2884 guarantees this will not happen, and I am proud to give this legislation my full support.

Mr. Speaker, I rise today as an original co-sponsor of H.R. 2884, the Victims' Tax Relief Act, and to ask my colleagues to show their support of this legislation which will provide comfort and economic relief to the families of the victims of the Acts of War perpetrated in New York, at the Pentagon, and in Pennsylvania on Tuesday, September 11, 2001.

It has been two days since terrorists in the name of al Qaeda struck a significant blow to our security and freedom. We, as Americans, know that our lives will never be the same.

We will never walk down our streets with the same feeling of freedom and safety that we have enjoyed for so long. Yet we will get through this with comfort of knowing that our families are intact. We will mourn and we will empathize, but we will not have to suffer the tragedy of losing a loved one. But the families of the thousands of victims of these heinous acts are suffering and they will continue to suffer for years to come.

They will have to answer the questions of their children; they will have to put the broken pieces of their lives back together. Whatever is worse is that these families will have to worry about how they will pay their mortgages or how to pay for their children to go college.

According to my local newspaper, the Hartford Courant, seven individuals from Connecticut have been identified as victims of this act of terrorism. Seven families have been ripped apart. In the days and weeks to come that number will only increase. The grief and sorrow that these families will suffer through is enough.

The innocent victims of the terrorist attacks on Tuesday have paid the ultimate price already in their families' hearts and minds. We will not receive this exemption from the Federal government.

The Victims' Tax Relief Act will allow families to direct their energies to rebuilding, and alleviate some of their financial burdens.

Mr. Speaker, no American will ever forget September 11, 2001. We will not forget the horrible images that we have seen. We will never forget the heroism and dedication displayed by the many firefighters, police officers, and all other emergency workers fighting to save the lives of Americans. We would be performing a disservice to the families of these heroes and the innocent victims of these cowardly attacks by adding economic hardship to their incredible loss.

This bill is the least that we can do to provide these mothers, daughters, sons, husbands and wives of these victims who have suffered and who will continue to suffer in the days
to come. Therefore, I urge my colleagues to join me in voting in favor of H.R. 2884.

Mr. GILMAN. Mr. Speaker, I rise in strong support of this legislation to provide a tax relief package for the victims of Tuesday’s terrorist attacks in New York and Washington DC. I urge my colleagues to join in supporting this appropriate and necessary measure.

Mr. Speaker, on Tuesday our Nation suffered an unprecedented terrorist attack in both the scope of its depravity, and in the magnitude of the resulting destruction of both life and property. At this time, the full extent of the number of casualties from the attack on the World Trade Center in New York remains unknown. Not only did thousands of people perish in the fires and subsequent collapse of the twin towers, but also, the Pentagon Center, but hundreds of brave New York firefighters and police officers lost their lives in attempting to rescue those trapped in the towers.

There was a similar simultaneous disaster at the Pentagon where the fire resulting from the attacking airplane burned for more than 24 hours. The process of retrieving the dead has only just started at the Pentagon site.

Mr. Speaker, we in the Congress will never be able to fully recompense the losses suffered by the thousands of families of those who perished. Moreover, we can never hope to repay the heroic sacrifices made by those brave rescue workers who selflessly laid down their lives in an attempt to rescue the victims.

We do, however, have the ability to offer a small measure of our appreciation to ensure that these families are not burdened by any unexpected liability when tax-filing season comes around next spring. If we do nothing, the cruel irony is that many families will face an unexpected and unpleasant burden next April. This legislation extends the estate tax reduction provisions established for members of the Armed Forces who are killed or die from injuries received while serving in a combat zone to those individuals who were killed in Tuesday’s terrorist attack or who die from injuries suffered in that attack.

It also provides a reprieve from their federal income tax and estate tax this year.

Mr. THOMAS. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question was taken; and the bill was ordered to be engrossed and read the third time, and was read the third time.

The question is on the passage of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

Accordingly (at 2 o’clock and 31 minutes p.m.), the House stood in recess until approximately 2:30 p.m.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until approximately 2:30 p.m. Accordingly (at 2 o’clock and 20 minutes p.m.), the House stood in recess until approximately 2:30 p.m.