

got the letters back from the I.R.S. telling him that severance pay is included and taxed as regular income, he couldn't believe it.

His case is not the first, nor will it be the last, unless this legislation becomes law.

Current law on taxing severance pay has no policy justification. Severance pay is not recurring income. Including it as income distorts a person's true financial situation and makes them appear more wealthy. However, the fact of the matter is that the family's actual financial situation has been weakened by the impending lay-off. The non-recurring nature of severance payments is not recognized by our tax code, and in effect, current law is harshest on those workers who put in the longest years of service to their employer. People should not suffer a tax penalty merely because they have been loyal, longstanding employees, and my legislation provides necessary and needed tax relief to middle class families.

The exclusion can be taken either in the year the severance payment is received, or in one of the next two succeeding taxable years. I have capped the exclusion at \$15,000, to ensure that taxpayers are helping those who really need our assistance, not padding the "golden parachute" bonuses of CEOs.

Mr. Speaker, since the horrible events of September 11, literally tens of thousands of workers—particularly those in the airline, travel, and tourism industries—have been laid off. Over 100,000 lay offs are anticipated in the airline industry alone when all is said and done. Our economy has taken a body blow, and we will need to provide our laid-off workers all the help we can give so that they can land on their feet.

Severance payments are more than just a reward for service. Severance benefits often are used by laid-off workers as seed capital to start their own businesses. They are used for retraining purposes, such as tuition or fees for specialized training programs. Taxing these benefits is like throwing an anchor to a drowning swimmer. Instead of being a tax albatross, severance payments should be a lifeline that unemployed workers can rely upon when trying to find another job.

Not all workers who are laid off find it easy to get another job that pays wages similar to their last job. In fact, older workers—especially those over the age of 50—often experience major difficulties. To address this problem, my legislation provides a \$2,000 targeted refundable tax credit for displaced older workers to help them with retraining expenses.

Workers over age 50 usually have spent most (or all) of their careers at the same firm, and often experience difficulties finding new employment after suffering a lay off. This is the result of a number of factors, including: (1) middle-aged employees do not always receive continuous training, and therefore existing job skills might be obsolete in the current job market, (2) the middle aged employee often has higher salary requirements than other workers seeking employment in his or her field, (3) prospective employers are often reluctant to invest additional training in older workers because the firm will not be able to recoup that investment before the employee retires, and (4) the terminated employee may need to switch industries entirely, necessitating training, since the old industry skills are specialized and not easily transferable.

Since the employer often does not have an incentive to invest in retraining for older workers, this tax credit will help individuals retrain and find new employment so that they may be gainfully employed for a period of time before retirement.

Because only workers over age 50 can claim the \$2,000 credit, this should significantly reduce the costs of the credit, and it also targets the relief where it is most needed. The credit is also refundable, so it can be claimed as a refund even if the person has no taxable income. In this way, the legislation is certain to benefit lower-income workers.

The qualified retraining expenses under the bill are for items such as tuition and fees, books, supplies, equipment for college or technical retraining courses, and/or meals and lodging at an educational institution.

There is a means test which affects those earning over \$100,000 for a married person filing jointly, \$75,000 for an individual, or \$50,000 for a married person filing separately. The value of the credit steadily diminishes for those earning over these amounts. The means test was included to ensure the retraining credit is targeted to help the middle class.

Lastly, my bill initiates a comprehensive study on the special needs of displaced older workers. As many of my colleagues know, federal job assistance programs ought to be tailored to meet the various needs of workers seeking new jobs. Anecdotal evidence suggests older workers may have unique retraining needs. This study will focus on the needs of such workers, and help agencies meeting these needs decide how existing programs should be improved.

The bill would require the General Accounting Office (GAO) to study the special needs of older (age 50+) displaced workers, and would examine: (1) the unique differences in needs between older and younger workers trying to find a job after a lay off, (2) an assessment of whether current programs adequately meet these special needs (if any) of older workers, (3) an assessment of whether older workers are disproportionately and negatively impacted by job losses attributable to international trade, and (4) an assessment of whether the private sector has sufficient incentives to invest in worker retraining for older workers.

Mr. Speaker, our workers who have suffered a lay off need our help. In the wake of September 11, we now have two enemies to fight: terrorism and recession. My proposal is just one component of the effort to get our economy moving again and to help unemployed workers regain their financial footing.

RECOGNIZING THE LIBERTY ROTARY CLUB

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. GRAVES. Mr. Speaker, I rise today to recognize the Liberty Rotary Club for their work and sacrifice in honor of all the people who both survived and who lost their lives in the terrorist attacks on September 11th, 2001, their families and their friends.

These terrorist attacks mark a solemn moment in America's history. American men and women, civilians and soldiers, firefighters and police, mothers and fathers, were slain for a cause so terrible, so heinous, and so despicable that we find it unimaginable and indescribable. United, Americans seek to find meaning and hope in a seemingly hopeless and meaningless act. In the days since these terrible terrorist attacks, America has been shoulder-to-shoulder in a struggle to meet the challenges of a world that is a little less safe, a little scarier, and far less predictable. The efforts of organizations like the Liberty Rotary Club signify the commitment and concern of Americans everywhere. Our nation's strength does not lie in her military might but rather in the collective compassion of its people.

Since the September 11th terrorist attacks, the Liberty Rotary Club has joined more than 8,000 Missouri Rotarians in their statewide effort to raise \$100,000 to provide for the grieving families and rescue workers. The patriotism and persistence of the Liberty Rotary Club is a lasting memorial to the thousands of victims who perished in New York, Washington, and Pennsylvania.

Through the days, weeks, and months ahead, all Americans must come together and do what they can to assist the nation's war effort. Whether it is giving blood, sending donations, praying for the thousands of grieving families, or simply saying thanks to the brave men and women who put their lives on the line each and every day so that we may be free, it is important that the American people are vigilant in their efforts to overcome this evil. Though our nation has witnessed unspeakable horror, America's virtues, determination, and faith continues to shine brightly on the world.

I am confident that the United States will seek out those that harbor hatred, terror, and depravity in their hearts; and we will defeat them. This is a war that we must, can, and will win. May God bless the families and children grieving across this great nation and may God bless America.

A MORMON MOMENT

HON. JAMES V. HANSEN

OF UTAH

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. HANSEN. Mr. Speaker, the national news publication, Newsweek, has published an article entitled "A Mormon Moment," authored by Mr. Kenneth L. Woodward, (9/10/01) which highlights the growing influence of the Church of Jesus Christ of Latter Day Saints, sometimes referred to as the LDS Church, or "Mormon Church" in world religion, and in particular, its influence in my home State of Utah. As home to the upcoming 2002 Winter Olympic Games, Salt Lake City, also serves as the world headquarters for the church.

Woodward's article made the case that the church, its history, its doctrine and influence on political and civic affairs will be under the world's media spotlight during the 2002 Winter Games in February. I think that is a safe assumption.

Religious belief is a deeply personal subject. Religious faith, or the lack thereof, defines largely who we are as a person. It is one of the most profound influences on our individual thoughts and actions. It is inherently difficult for a person of one faith to objectively and completely explain the doctrines and beliefs of another faith. I believe that, as a non-LDS reporter, Mr. Woodward's characterizations of LDS doctrines and teachings may have encountered some of this same difficulty.

As a fourth and fifth generation member of the LDS church, I must admit that I found some of Mr. Woodward's characterizations of my beliefs and the history of the church to be strained or not entirely accurate in some instances, and perpetuates some unfortunate and outdated stereotypes.

However, it is not really appropriate or productive to engage in debate or detailed discussions on religious doctrines and beliefs on the floor of the U.S. House of Representatives, and that is not my purpose in bringing this subject up tonight. Again, religious belief is deeply felt and personal, and each person should be left to discover and follow his or her own faith.

My purpose in coming to the floor on this subject tonight is seek to dispel the notion inherent in this article that the Church of Jesus Christ of Latter Day Saints, or LDS Church, is actively seeking to exploit the 2002 Winter Games. I also want to dispel the notion that the Salt Lake Organizing Committee for the 2002 Winter Games is somehow beholden to or acting improperly in concert with the LDS Church.

I think that a few points must be made in counterbalance to Mr. Woodward's article that will help place all of this in perspective.

First, I respectfully disagree with the author's assertion that "[n]ot since the ancient Olympics were held under the gaze of Zeus and his randy band of gods and goddesses have the Games been staged in a local so thoroughly saturated by a single religion."

Approximately 72% of Utahans statewide claim membership to the LDS church. Even though 72% is still a substantial majority, the author failed to point out that within Salt Lake City itself, the figures are roughly 50% LDS members to 50% non-members. He also failed to point out that while many of Utah's prominent government leaders are LDS (which should not be a surprise when reflecting the composition of the general population), he failed to note that the last two mayors of Utah's largest city and capitol, Salt Lake City, including the current mayor, are not Members of the LDS church.

For balance, I think it's important to recognize that religious influences often permeate local cultures wherever one chooses to look. Olympic events have been held in several other venues where there have been even greater religious majorities than Salt Lake City.

For example, I recall the Winter Olympic Games being held in Grenoble, France, in the late 1960's. France's population is over 90% Roman Catholic, and that particular faith and the history of the French people and culture are inseparable. The French have historically viewed their national identity as being intertwined with Catholicism. It is part of "who they are."

Another example is the Winter Olympic Games which were held in Lillehammer, Norway. I recently visited Norway. It is an extraordinarily beautiful country. Approximately 86% of the population are Lutheran. In addition, Lutheranism is the State Church. One could say the same thing about the influence of protestantism on Norwegian culture and politics as that which Catholicism had on France.

Yet another example is the most recent winter games held in Nagano, Japan. 98% of Japanese are followers of the ancient Shinto and Buddhist religions.

I'm sure that if we looked further, we could find other similar examples. Therefore, it should not strike the world, nor the media, as unusual that religion plays an important part in the culture and history of Salt Lake City and its people. To the extent that this fact is newsworthy is the result of decisions made by the media themselves, and is not part of any organized effort on the part of the church or the Salt Lake Organizing Committee. I sincerely hope that the motivation for some of the media coverage of the LDS Church and its doctrines in the context of the 2002 Olympics is not motivated by some religious bias or prejudice based on specific beliefs.

For example, wouldn't it strike most people odd to have Newsweek write articles discussing specific Catholic or Lutheran, or Shinto religious beliefs in detail in the context of an Olympic story in France, Norway or Japan? To some extent, the attention focused on specific LDS religious beliefs in the context of the 2002 Winter Games seems out of place.

Second, I think the author did not adequately express the separateness of the 2002 Winter Games and the Salt Lake Organizing Committee from the LDS Church. They are entirely separate. One is a religious organization and world religion. The other is a secular organization. While there are LDS members who serve on the SLOC Executive Committee, a substantial majority of SLOC officials and employees are not members of the LDS Church.

It has been my experience that both organizations have sought, very diligently, to ensure that there is no undue influence, or even the appearance of undue influence, by the Church on the organization or outcome of the games. Any assertion that there has been undue influence is totally unsubstantiated.

Further, I would like to point out that these are America's Games. They're the world's games. They're not Utah's Games, nor the LDS Church's games. Like any other American city or state, we're proud to host, for a short time, the premier winter sports events in the world.

In closing, Mr. Speaker, I would hope that people would recognize that the reason that Salt Lake City was chosen to host the 2002 Winter Games is because of its reputation as having the "Greatest Snow on Earth." It has world-class skiing opportunities and venues.

We are all working together to ensure that all visitors feel welcome in Utah and in the United States. If you come to the games, you will have a good time. The focus will be on the athletic competition, as it should be.

We welcome the world to our state. We have nothing to hide and nothing to be embarrassed about. We also have nothing to apolo-

gize for. Utah's citizens of whatever religious background share in their pride and enthusiasm for upholding the Olympic Spirit. There is, and will be, a place at the table for everyone.

IN HONOR OF BALTIMORE COUNTY
PROFESSIONAL FIRE FIGHTERS
ASSOCIATION—LOCAL 1311

HON. ROBERT L. EHRLICH, JR.

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. EHRLICH. Mr. Speaker, I rise to express my gratitude and admiration for the men and women of the Baltimore County Professional Fire Fighters Association, Local 1311 of the International Association of Fire Fighters. This organization represents more than one thousand fire fighters, officers, and EMS workers in Baltimore County. Each and every day, these heroes risk their lives serving the citizens of Baltimore County.

In the wake of the tragic and cowardly attacks on the World Trade Center and Pentagon, Local 1311 sprung into action. Recognizing that over three hundred and fifty fellow fire fighters lost their lives during the horrific events of September 11, 2001, members of Local 1311 rapidly organized a fundraising drive to assist the families of our fallen heroes.

Inspired by the IAFF's creation of the New York 9/11 Disaster Relief Fund, the association began a direct campaign to solicit donations for this worthy effort. Local 1311 members hit the streets of Baltimore County from September 21–23. Fire Fighters diligently worked street corners and shopping malls asking for contributions. I am pleased to report the public responded generously. While the final tally has not been calculated, approximately \$300,000 was raised for the 9/11 Fund. All Baltimore County Fire Fighters merit our thanks and congratulations.

I want to express my personal thanks to Local 1311 Trustee, Mr. Ted Moffitt, for coordinating the overall effort. The entire leadership of the organization led by President Mike Day, Secretary-Treasurer Jim Kinard, and Office Assistant Elizabeth Grove assisted with logistical support. Finally, my heartfelt thanks and appreciation is extended to Mr. Edwin F. Hale, Chairman of First Mariner Bank, for the support and assistance he and the bank provided in handling, counting, and safeguarding the voluminous amount of coin and currency collected. This group effort represents the best in America; it will undoubtedly provide much needed relief to survivors of our fallen heroes.

Mr. Speaker, fire fighters are truly America's bravest. I applaud the Baltimore County Professional Fire Fighters for their hard work and commitment to their county, country, and fellow citizens.