

The Majority Party has done nothing to address many of those needs. It has done nothing to help the thousands of unemployed Americans who have lost their jobs in the Bush recession. It has done nothing to help workers with their emergency health care needs. It has done nothing to pass an economic stimulus that really helps working families.

I urge my colleagues to vote no on the Thomas bill, and I urge the Majority to give us a fair vote on a fair trade bill—the Rangel substitute.

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AMENDING INTERNAL REVENUE  
CODE TO SIMPLIFY REPORTING

SPEECH OF

**HON. DONALD A. MANZULLO**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, December 4, 2001*

Mr. MANZULLO. Mr. Speaker, of the many Federal regulations with which colleges and universities are required to comply, one of the most onerous is that associated with the HOPE scholarship and lifetime learning tax credit. Originally enacted as part of the Taxpayer Relief Act of 1997, the tax credits were intended to give parents back more of their hard-earned money, up to \$1,500 for the first 2 years of college, so that they could better afford to send their children to school.

While we were successful in providing, this tax relief for students and families, we discovered an unintended consequence: an unfunded mandate burdening colleges, trade schools, community colleges, and universities in the form of a reporting requirement administered by the IRS.

I became aware of this regulatory issue during the fall of 1997. I was discussing several concerns with Dr. La Tourette, president of Northern Illinois University. While talking about the merits of the HOPE scholarship, he dropped the bombshell on me and informed us of the new Federal requirements forcing all 6,000 institutions of higher education in this country to collect unprecedented information on their students and disseminate that information to the IRS.

I knew compliance with the reporting requirement would be expansive and expensive and would ultimately be borne by the very families that they were trying to help with the HOPE scholarship program. Both large and small institutions have been hit hard by the reporting requirement. The cost to schools to implement and abide by these regulations will soar into the hundreds of millions of dollars. And, of course, they will be passed on to the consumers of education, which are the parents and the students.

Since my conversation with Dr. La Tourette, I have worked with members of the higher education community and with Commissioner Charles Rossotti of the IRS to simplify the reporting requirements and ease the burden of the regulations on the colleges and universities of this country. Today, I am proud to say that H.R. 3346 is the product of a partnership that evolved between the IRS, the Treasury Department, the higher education community,

EXTENSIONS OF REMARKS

and myself, and this can serve as a model for how we can positively impact higher education in the future by working together.

Specifically, while H.R. 3346 maintains the reporting requirement, the bill eliminates certain elements of the law such as reporting a third party's Social Security number, and changes others, such as allowing schools to report the amount students are billed or the amount they are paid. It is my hope that the simplifications instituted as part of H.R. 3346 will make the reporting significantly easier on colleges and universities.

Early estimates from Northern Illinois University predict that as a result of the passage of this bill, this school could avoid a one-time cost of approximately \$90,000. This includes the costs of program computer systems to accommodate requirements included in the original legislation that are not included in the pending legislation, as well as what it would cost initially to implement Social Security number reporting of the taxpayer claiming the student as a dependent.

Additionally, the university would have incurred ongoing costs on an annual basis for solicitation and data entry of the student-reported information, and those costs are estimated at \$30,000 a year. The University of California's system expects to save \$1 million in the first year alone as a result of H.R. 3346. Overall, the savings the schools will attain as a result of this legislation are very significant. When we consider that most institutions of higher education would incur costs of similar proportion, the impact is particularly traumatic.

I would be remiss if I did not take a moment to heartily thank Commissioner Rossotti with whom we met on no less than three different occasions in order to fashion this legislation. I also want to thank Judy Dunn, Curt Wilson and Beverly Babers of the staff. I would like to thank Northern Illinois University, both former president Dr. La Tourette and current president Dr. John Peters and Kathe Shinham from the school for their insights and efforts as we have worked to craft this legislation. This bill is a memorial to Dr. Ruth Mercedes-Smith, former president of Highland Community College, who was killed in a car accident several months ago. Her support for our work was invaluable. Also, Dr. Chappelaine of Rock Valley Community College, Dr. LaVista of McHenry Community College, Jacquelyn Ito-Woo of the University of California, and Mary Bachinger and Anne Gross of the National Association of Colleges and University Business Officers. All of these groups worked tirelessly together in order to craft the legislation. It took us 4 years to do it. During that period of time, the IRS worked with us, they withheld the implementation of these regulations because they knew that the goal was worthy. Lastly, I want to thank Sarah Giddens of our staff who, for 4 years, tirelessly worked on this legislation, dogging it dot by dot, i by i, in the hundreds of meetings, literally, that she had and the hours that she poured into this piece of legislation.

Mr. Speaker, it is a great piece of legislation. Instead of spending money on regulatory compliance, the schools can spend that money doing what they do best, and that is educating the kids.

December 12, 2001

TRIBUTE TO DANIEL HENRY  
PETITHORY

**HON. JOHN W. OLVER**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, December 11, 2001*

Mr. OLVER. Mr. Speaker, I rise today to honor Sergeant 1st Class Daniel Henry Petithory. Sergeant Petithory was killed December 5, 2001, while serving in the Army's Fifth Special Forces Group near Kandahar, Afghanistan as part of Operation Enduring Freedom. He was one of the first military casualties of the conflict in Afghanistan.

Sergeant Petithory was born and raised in Cheshire, MA, in northern Berkshire County. A graduate of Hoosac Valley High School, he enlisted in the Army upon graduating from high school in 1987.

He attended Air Assault School at Fort Rucker, AL, and later served as a military police officer stationed at Fort McClelland, AL. He was a member of the special reaction team at Fort McClelland.

Sergeant Petithory served in contingency operations in Kuwait, Haiti, Africa, and throughout southwest Asia. He became a Green Beret, and at the time of his death he was serving as a communications expert with the Fifth Special Forces Group stationed at Fort Campbell, KY.

He leaves behind his parents, Louis and Barbara Petithory of Cheshire, a brother, Michael, and a sister, Nicole.

Our Armed Forces were deployed to Afghanistan in our struggle against international terrorism, Daniel Petithory died to help bring freedom to the Afghan people, and he fought to guarantee the peace and security for all American citizens.

Daniel Petithory's death is a great loss for his hometown and his country. America owes him a tremendous debt for his work protecting our Nation and fighting terrorism. Sergeant Petithory's willingness to risk his life in service to his country demonstrates his courage and patriotism. His heroism will not be forgotten.

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TRIBUTE TO JOHN H. "JACK"  
RUST, JR.

**HON. TOM DAVIS**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, December 11, 2001*

Mr. TOM DAVIS of Virginia. Mr. Speaker, I rise today to pay tribute to John H. "Jack" Rust Jr., who for the last 4½ years has represented Virginia's 37th House District in the General Assembly with flair and acumen. While Jack's tenure in the state House comes to an end in January 2002, his contributions to his constituents will remain for decades to come.

Elected to Virginia's House of Delegates in December 1996, Jack served on both the Joint Subcommittee to Study Revising the State Tax Code and the Finance Subcommittee Studying Tax Structure. From there, he championed a restructuring of Virginia's tax system because he saw an opportunity to bring a more equitable share of state

revenues back to Fairfax County by changing the way income taxes are collected and distributed.

Quickly assuming a high-visibility position within the Assembly, Jack's clout came from his intelligence and legislative expertise. Understanding that legislating is about inclusion, not exclusion, Jack was able to move beyond the usual rhetoric of the political process and work with his Democratic counterparts to negotiate compromises and build coalitions that resulted in many legislative victories for Northern Virginia. Able to quickly grasp any situation and understand all of the nuances of a particular piece of legislation, Jack earned a rock-solid reputation for taking a quiet and measured approach to the most controversial of issues.

I also want to acknowledge Jack's efforts to bring new voters into the political process. He was a leading force behind the creation of the Commonwealth's first majority Hispanic district, and held dozens of town hall meetings with Asian, Latino, and African-American leaders. He encouraged the printing of sample ballots in Spanish and Korean. And he did these things without fanfare or bravado, because that was his style. This is the rare public servant who cares more about doing good than getting credit.

Mr. Speaker, in closing, I want to emphasize that Jack Rust, in only a few terms, has enough public accomplishments to last a lifetime. I know my colleagues will join me in congratulating and thanking Jack for all he has done for the city of Fairfax, Fairfax County, and the Commonwealth of Virginia, and wish him the best in his future endeavors.

#### SAFEGUARDING FREEDOM AND DEMOCRACY

### HON. JANICE D. SCHAKOWSKY

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, December 11, 2001*

Ms. SCHAKOWSKY. Mr. Speaker, it is with great pride that I rise to honor and thank the U.S. Capitol Police for their around the clock commitment to maintaining the safety and security of the U.S. Capitol, Members of Congress and the thousands of staff and visitors who occupy the grounds daily.

On September 11, the USCP rose to the challenge. In the face of uncertainty and while our nation was under attack, the men and women of the Capitol Police remained behind as the Capitol compound was evacuated, while working to ensure our safety. On that day, every member of the House and Senate, staff, and visitors witnessed the bravery and commitment of the Capitol Police.

Today we mark three months since the terrorist attacks on the Pentagon and New York City. Since 9-11, twelve-hour days, six-day weeks, overtime and cancelled vacations are the norm, not the exception for the Capitol Police. This resolution, H. Res. 309, is a small token signifying that your dedication and personal sacrifices have not gone unnoticed. I thank you for your service to us, to our community and to our great nation and I urge all Members to vote in support of this important resolution.

#### GEORGE WILL ON "A PLAN FOR ARAFAT"

### HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, December 11, 2001*

Mr. LANTOS. Mr. Speaker, last weekend was a particularly horrible chapter in the ongoing strife in the Middle East. In a wave of violence, Palestinian terrorist suicide bombers killed 25 innocent Israeli children, women, and men as they were going about their daily activities—walking in a pedestrian mall and riding a public bus. The terrorist organization, Hamas, has taken "credit" for these deplorable acts. Their targeting civilians of all ages and walks of life is part of their cowardly and vicious attempt to destroy the State of Israel. Such acts cannot be tolerated.

Mr. Speaker, George F. Will has written a particularly insightful piece in the December 4th issue of the Washington Post. He spells out the misguided and dangerous actions of Yasser Arafat and the Palestinian Authority which have prevented peace from being attained in that very volatile region of the world, and he stresses the need for Israel aggressively to protect herself.

Where hope for a peaceful Middle East settlement once existed after the Madrid Conference in 1991 and the Oslo Agreement in 1993, we now find an environment of hate for Israel and the United States which has been fertilized and nourished by such debacles as the United Nations World Conference Against Racism, which was held in Durban, South Africa last summer.

Mr. Speaker, I was present at Durban for this conference, and I fully concur with George Will's assessment that this was truly not a conference against racism, but rather a racist conference! I have rarely seen such anti-Semitic and anti-Israel venom spewed as I did at that conference. Because of the level of hatred and the lack of fairness, the United States Government walked out of the conference. I was greatly disappointed that we had no choice but to walk out because this was an opportunity to deal meaningfully with the many problems of racism, discrimination, and xenophobia which the world faces. Instead of addressing these problems, the conference was hijacked by Arab extremists determined to single out and politically punish Israel, our only democratic ally in the Middle East.

Mr. Speaker, I urge my colleagues to read George Will's excellent and thought-provoking article, and I ask that the text be placed in the RECORD.

[From the Washington Post, Dec. 4, 2001]

A PLAN FOR ARAFAT

(By George F. Will)

Coming from the territory for which Yasser Arafat is responsible, terrorists last weekend killed 26 Israelis, a portion of Israel's population that is equal to 1,240 Americans. America is projecting power halfway around the world to collapse the Taliban regime because it harbors terrorists. It would be disgusting for America to call for Israeli "restraint" and to disapprove if Israel cleanses its back yard of Arafat's Palestinian Authority regime that welcomes ter-

rorists except when, to distract America, it yet again promises to pass a few through the revolving doors of PA jails.

It is time for a novel approach to the war between Israel and Arafat's Palestinian Authority. The approach should begin with wisdom from a Donald Westlake crime novel mordantly titled "What's The Worst That Could Happen?" Westlake's amiable crooks want to rob a Las Vegas Casino, but don't know how. One of them says he has a lot of ideas, but Westlake writes: "A whole lot of ideas isn't a plan. . . . Ideas without a plan is usually just enough boulders to get you into the deep part of the stream, and no way to get back."

The latest U.S. idea is to send retired Marine Gen. Anthony Zinni to pick up the shards of the last idea, which was to send CIA Director George Tenet to implement former Senator George Mitchell's idea for a cease-fire followed by a cooling-off period followed by "confidence-building" measures. The idea of the Mitchell plan is that neither side is to blame—neither Israel, which wants to exist, nor the Palestinians who do not want it to; neither the Palestinians who want to plant nail bombs on buses, nor Israel, which would prefer the Palestinians not do that. Rather, a mutual lack of "confidence" is to blame.

There is this much truth in that idea: the Palestinian Authority lacks confidence in Israel's willingness to commit suicide, and Israel lacks confidence that the PA will stop insisting on suicide as part of a "peace" agreement.

The idea behind dispatching Mitchell was to pick up where Dennis Ross left off. (Did you know that Donald Rumsfeld was special emissary to the Israeli-Palestinian conflict in 1983-84? There were many emissaries before him, and have been many since.) Ross's task, which he undertook with the energy and wisdom of a beaver, was to oversee the Oslo "peace process," which turned on Arafat's renunciation of violence. That process has required lots of overseeing, considering that terrorists have killed more Israelis in the eight years since Oslo began in 1993 than in the 45 years of Israel's existence before that.

The idea behind Oslo was for Israel to "take a risk for peace"—as though getting on a bus, visiting a pizzeria or disco, and walking down a street are not risky enough for Israelis. Israel would take a risk by yielding something tangible, control of land, for something intangible, Arafat's promises of peace. Israel did that. The current war refutes the Oslo idea.

The idea behind Oslo was to capitalize on the "spirit of Madrid," an Israeli-Palestinian conference convened in 1991, in the aftermath of the Gulf War. The idea behind Madrid was. . . . Does anyone remember?

You must remember this. On Aug. 31, Arafat, world's senior terrorist, did a star turn—at one point strolling with America's senior friend of terrorists, Jesse Jackson—in Durban, South Africa, at a U.N. orgy of hate directed against Israel and the United States and bearing an Orwellian title: World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance. It was the kind of sewer of ideas that prepares the climate for the sort of things that happened in America 11 days after the conference opened, and what happened last weekend in Israel.

Now Israel should be as bold in its self-defense as America is being in its. In 1982, Israel drove Arafat and his thugs from Lebanon to Tunisia. He and his thugocracy have