

government and his steadfast support for the First Amendment; his unyielding respect for our Constitution. As editor of "The Progressive" Magazine, Sam Day agreed to publish "The H-Bomb Secret: How We Got It, Why We're Telling It." The federal government tried to prevent publication of that article, bringing suit against the magazine in a case that upheld our right to free speech. By publishing that article, Sam taught us much more than how to build a bomb. His efforts taught us about the right of a citizen to question his or her government . . . a radical notion whether you're seventeen or seventy. And he taught us the obligation of every human being to actively oppose nuclear annihilation, no matter what the personal toll. These are lessons that I carry with me every day into the Halls of Congress.

Sam's commitment to social change was unwavering; his mission the same whether challenging the government of the United States on its nuclear policies or challenging our local bus company on policies that adversely affected people with disabilities—to protect and preserve humanity in the face of everything from outright aggression to insensitive indifference. He remained, until the very end, a self-proclaimed, "Old Codger for Peace." Our nation has lost a powerful voice of conscience. I ask the Congress today to recognize the life of Sam Day, Jr., an indefatigable fighter for peace, and to continue, through our own words and deeds, his lifelong pursuit of justice.

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INTRODUCTION OF THE MIDDLE  
INCOME HEATING ASSISTANCE  
ACT OF 2001

**HON. BOBBY L. RUSH**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. RUSH. Mr. Speaker, today I rise to introduce the Middle Income Home Heating Assistance Act of 2001 (MIHHA).

In the face of this winter's natural gas crisis, there has been a great deal of discussion nationwide, about raising the LIHEAP 150% poverty level eligibility cutoff. While LIHEAP funding and eligibility limits must be increased to protect the increasing number of people who desperately need assistance, the tremendous cost associated with such legislation, must be supported by other legislative initiatives designed to accomplish similar assistive goals.

Consider the statistics in Illinois alone. In Illinois, when the eligibility cutoff was 125% of poverty level, LIHEAP covered 633 thousand households. At the current eligibility cutoff of 150% of the poverty level, 740 thousand households will be covered. If raised to 175%, as some have proposed, close to 1.4 million households will be covered. This would more than double the number of homes currently covered, and would according to State officials, result in an additional \$130 million in administrative costs.

Instead of altering LIHEAP, my bill would pick up where LIHEAP leaves off. The importance of relief for those earning just above the 150% poverty rate is especially clear in a year

when many individuals have received increases in Social Security benefits, and have been pushed just beyond the cutoff.

My bill does the following: where a taxpayer, in any given year, pays an average of 50% more per therm, over the average per therm cost for the previous three years, she is entitled to a refundable tax credit. The maximum credit, which is phased out from the 150 to 300% poverty level, is \$500. Under this bill, a family of four, with an annual income of \$25,575 would be entitled to a \$500 credit. The phase-out, for a family of four would end at one with an income of \$51,150.

While we must find solutions to the United States' energy problems, we in Congress must also attend to the consequential costs which those problems levy against the average consumer. The Middle Income Home Heating Assistance Act of 2001 focuses on the middle income consumer, and ensures some relief in years where current law offers none.

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CHARITY TO ELIMINATE POVERTY  
TAX CREDIT ACT OF 2001

**HON. JIM KOLBE**

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. KOLBE. Mr. Speaker, we are introducing today—Valentine's Day—the Charity To Eliminate Poverty Tax Credit Act of 2001. This legislation is a Valentine's present for all the families and people who are struggling every day to survive. I am talking about our nation's poor.

We are a wealthy nation. The federal government should reward people for trying to help raise the standard of living of those living in poverty.

This bill would give every American the option of sending \$100 to an organization that primarily assists the poor instead of sending the money to the IRS.

When you fill out your tax forms this year, wouldn't you like the opportunity to redirect \$100 of your money that is headed to the federal bureaucracy and give it directly to an organization that is helping raise the standard of living of some of America's poorest citizens?

The Charity To Eliminate Poverty Tax Credit Act of 2001 allows a tax credit up to \$100 (\$200 if filing a joint return) for charitable contributions to tax-exempt organizations that help people whose annual income is under 150 percent of the official poverty level. Currently, that level is \$12,525 annually for an individual and \$25,575 for a family of four.

The legislation also acknowledges the impact that inflation can have on the "real" dollars that people may give to charity so we have indexed the tax credit amount to inflation.

Another important provision requires an organization to spend at least 70 percent of its money on helping the poor in order to qualify. Only a maximum of 30 percent of the charitable organization's budget can be spent on administrative expenses, expenses to influence legislation, fundraising activities, and litigation costs, among others. We want the charitable contribution to go to the poor, not to increase an administrator's salary.

President Bush's tax proposal touches on this objective by suggesting that a charitable tax deduction be allowed for people who do not itemize their deductions. The President also has encouraged the States to provide a charitable tax credit. In my State of Arizona, we are already allowed to take a \$200 charitable tax credit. This legislation goes one step further by offering the credit at the federal level.

Private charities succeed because they are community driven and stress personal responsibility. These local food banks and shelters become personally involved in helping change lives. I believe a better way to help the poor is through local organizations that are designed, implemented, and staffed by residents of the neighborhoods they serve.

Also, the tax credit will put more money on the table for programs that help the poor and create a more competitive atmosphere. Each organization will be overseen and judged, not by Washington, DC, but by the community and the people giving the money to the charitable organization. This will in turn improve services to the poor.

Hopefully, we will all agree to give a Valentine's gift to our nation's poor by enacting this anti-poverty relief tax credit—the Charity To Eliminate Poverty Tax Credit Act of 2001.

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FIRE SAFETY AT THE LIBRARY OF  
CONGRESS

**HON. ROBERT W. NEY**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. NEY. Mr. Speaker, the Committee on House Administration has received a report from the Office of Compliance on its fire-safety investigation of the Library of Congress buildings. A similar report on fire safety in the Congressional Office Buildings was presented to the Committee in January of 2000.

The Office of Compliance report identified numerous deficiencies in Library fire safety and noted that while some conditions have already been corrected, others may require additional time and resources. After carefully considering the report, I, along with the Committee's ranking member, Mr. HOVER, have written to the Architect of the Capitol to determine what remedial measures will be implemented and the timetable for addressing each of the deficiencies raised in the report. I am committed to working with the Architect and the Librarian to make the Library buildings as safe as possible for the many public patrons, employees, Congressional staff, and Members who work in or visit the Library.

Twice in the Library's history, in 1812 and 1851, significant parts of its collections were decimated by fire. It is my hope that with the technology and expertise at our disposal, history will not repeat itself.

HONORING SERGEANT KYLE  
THOMAS

**HON. GARY G. MILLER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. GARY MILLER of California. Mr. Speaker, I congratulate Sergeant Kyle Thomas, of the Orange County California Sheriff's Department, upon his retirement.

Sergeant Thomas began his career in law enforcement in 1958 when he joined the Alameda County Probation Department. He worked there until volunteering to serve in the United States Army in 1962. A distinguished veteran, Sergeant Thomas was an M.P. in Korea. After being honorably discharged, Sergeant Thomas was hired by the North Orange County Marshal's Department in 1966. Only three short months after being hired, Sergeant Thomas was promoted to Deputy II and assigned to Civil Field Services. For 15 years, Sergeant Thomas worked as a Civil Deputy, handling all types of enforcement duties.

In January of 1981, he was promoted to the rank of Sergeant. As a Sergeant, his responsibilities have spanned all aspects of North Orange County's operations. Because of his vast knowledge of civil procedure, Sergeant Thomas has become the Department's resident civil expert.

Sergeant Thomas is also an active leader in our community. He is a member of the Latino Peace Officers Association and served as their First Vice President for five years. He has been an active representative for the Association of Deputy Marshal's of Orange County and the State Marshal's Association.

In addition to his professional leadership, Sergeant Thomas also takes the time to keep local youth on a winning path. Since 1969, he has volunteered his services to teach Judo and wrestling at the Anaheim YMCA. He has also volunteered as an Orange Youth Soccer League trainer and currently coaches Judo at the Gemini Judo Club in Yorba Linda.

A resident of Placentia, California, Sergeant Thomas' retirement will bring more time with his wife of 38 years, Virginia, his two children, and three grandchildren.

Sergeant Thomas' exemplary career in law enforcement distinguishes him as a true American hero, worthy of this Congress' praise and gratitude.

RECOGNIZING JANE KRATOCHVIL

**HON. JOHN SHIMKUS**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. SHIMKUS. Mr. Speaker, today I recognize an admirable citizen from the great State of Illinois, Jane Kratochvil. As President Bush releases his Education Plan, "No Child Left Behind," and sets up his Faith Based Liaison Office in the White House that will encourage volunteer work as part of a multi-pronged approach to addressing social challenges, I wanted to take this opportunity to draw your attention to Ms. Kratochvil who is a shining example of selfless volunteerism.

Mr. Speaker, in addition to a very demanding full time job, Ms. Kratochvil spends her unpaid free time working with a program called "The School First Foundation." This non-profit organization helps underserved K-12 schools gain access to technology and teaching resources that serve to improve their learning environment. As part of this program, Jane works extensively in the Chicago inner-city area and travels on occasion to help in the difficult Roxbury district of Boston.

Jane's efforts are commendable. Not only is she touching the lives of the many underprivileged boys and girls she is teaching directly, but her organization is helping to identify and advance educational content that improves learning performance, so in essence, she is helping more students improve their minds and lives than we could ever quantify.

I want to extend my deepest thanks to Jane Kratochvil and all others like her. It is through volunteers like Jane that we will be successful in ensuring that all children receive a quality education and a fair shot at a successful life.

THE TENNESSEE STATE UNIVERSITY ALUMNI ASSOCIATION'S  
MIDWEST REGIONAL CONFERENCE

**HON. DENNIS J. KUCINICH**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. KUCINICH. Mr. Speaker, today I recognize the Tennessee State University Alumni Association. Since its inception in 1923, it has provided guidance and scholarships to alumni both nationally and in the Northeast Ohio region.

The many local chapters of the alumni association have become pillars of our community, often sponsoring soup kitchens and mentoring programs in their neighborhoods. The Tennessee State University Alumni Association has worked tirelessly to help foster a sense of dignity and honor in the young people of their communities.

Countless children have been able to further their education and their futures because of the opportunity to attend college provided by Tennessee State University alumni support. The scholarships which the alumni association sponsors help to mold the lives of youths who might not otherwise have the resources necessary to attend such a fine institution. The intrinsic role that the alumni association has played in the lives of these young people is noteworthy.

The theme of this conference, "Don't Forget The Bridge That Brought You Across . . . Then and Now" gives us reason to reflect upon the many opportunities which we were blessed with throughout our lives. As children, we were all confronted with many challenges, and it is important to remember the people who helped us overcome those hurdles and have allowed us to succeed. The theme of this conference should inspire us to continue to contribute to our communities, to allow us to continue to provide opportunities for our youth, and to strengthen the social fabric of our society.

My fellow colleagues, please join me in honoring the Tennessee State University Alumni Association.

A BILL TO REPEAL SECTION 809, WHICH TAXES POLICYHOLDER DIVIDENDS OF MUTUAL LIFE INSURANCE COMPANIES, AND TO REPEAL SECTION 815, WHICH APPLIES TO POLICYHOLDER SURPLUS ACCOUNTS

**HON. AMO HOUGHTON**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from Massachusetts, Mr. NEAL, together with a number of our colleagues in introducing our bill, "The Life Insurance Tax Simplification Act of 2001." The bill repeals two sections of the Internal Revenue Code which no longer serve valid tax policy goals. Except for the effective date, the bill is identical to the one we introduced in the 106th Congress.

Congress has taken a major step forward in rewriting the regulatory structure of the financial services industry in the United States. This realignment is already having a positive impact on the way life insurance companies serve their customers, conduct their operations and merge their businesses to achieve greater market efficiencies. Unfortunately, the tax code contains several provisions which no longer represent valid tax policy goals, and in fact are carry-overs from the old tax and regulatory regimes that separated the life insurance industry from the rest of the financial world and differentiated between the stock and mutual segments of the life insurance industry. Today, the lines of competition are not between the stock and mutual segments of the life insurance industry. Rather, life insurers must compete in an aggressive, fast moving global financial services marketplace contrary to the premises underlying these old, outmoded tax rules.

In 1984 Congress enacted Section 809, which imposed an additional tax on mutual life insurers to guarantee that stock life insurers would not be competitively disadvantaged by what was then thought to be the dominant segment of the industry. Section 809 operates by taxing some of the dividends that mutual life insurers pay to their policyholders. When Section 809 was enacted, mutual life insurers held more than half the assets of U.S. life insurance companies. It is estimated that within a few years, life insurers operating as mutual companies are expected to constitute less than ten percent of the industry.

The tax is based on a bizarre formula under which the tax of each mutual life insurer increases if the earnings of its large stock company competitors rise—even when a mutual company's earnings fall. The provision has been criticized by the Treasury Department and others as fundamentally flawed in concept. The original rationale behind the enactment of Section 809 no longer exists. Accordingly, the bill would repeal Section 809.