Mrs. KELLY. Mr. Speaker, this past Sunday was the first day of “Back to Health Month,” a national campaign created to increase awareness of back pain as well as possible causes and prevention. Sponsored by the North American Spine Society, this month is designed to educate Americans about their spine and how they can prevent common back injuries.

The facts of back pain speak for themselves. Did you know that at some point in their lives, more than 80 percent of American adults will experience back pain? Or, that 1 out of 14 adults will visit a physician this year due to back or neck pain, and that back pain is the second most common reason people visit a physician? These statistics demonstrate how important it is to raise awareness about this health problem that affects too many Americans.

One famous American who suffers from back pain is 1993 Major League Baseball Hall of Fame inductee, Reggie Jackson. Jackson was a two-time World Series MVP and Major League Player of the Year in 1973. During his legendary career, Jackson was named to the Major League All-Star team fourteen times. However, last July, like so many other Americans, following a spine injury, Jackson underwent emergency spine surgery and has been undergoing spine rehabilitation ever since.

Another highlight of “Back to Health Month” is an event to distribute information about back pain. “Back to Health Day” on Capitol Hill will be held on April 24th, in the Rayburn Gold Room. “Back to Health Day” will provide an array of educational materials, including guidelines to a healthy back, exercises to strengthen your back, and how to prevent back pain. In addition, representatives from the North American Spine Society will be on hand to discuss commonly asked questions about back pain, causes and prevention. I encourage my colleagues to join us for “Back to Health Day” as we learn the most effective ways to prevent and alleviate back pain.

I commend the North American Spine Society for organizing “Back to Health Month” and for their commitment to ensuring that Americans learn to keep their backs healthy.

Under current federal law, the territories of the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, and the U.S. Virgin Islands, have the authority to issue municipal bonds to foster a broad range of economic activity. These bonds are exempt from income taxation by the federal government, state governments, territorial governments, municipal governments, and the government of the District of Columbia. This is known as triple tax exemption. In American Samoa, on the other hand, only industrial development bonds receive triple tax exempt status. The income from all other bonds is subject to taxation by federal, state, and municipal governments.

The legislation I am introducing today will give to American Samoa the same authority already held by other states and territories. The legislation deletes the current reference to Section 103 of the Internal Revenue Code which excludes interest on qualifying bonds from income, as that cross reference is not necessary. It is the intent of the legislation, however, that interest on qualifying bonds issued by the Government of American Samoa or any of its agencies be exempt from taxation. As with other jurisdictions, the bonds would not be exempt from federal, state or local gift, estate, inheritance, legacy, succession or other wealth transfer taxes which may at any time be in effect.

The legislation uses new language in describing the bonds to reflect changes made to the Internal Revenue Code in 1986.

Finally, this bill repeals current law on this subject—Section 202 of Public Law 98–454 (48 U.S.C. Sec. 1670). Any bonds issued after the enactment of the new provision would be subject to the new law; any bonds issued before that date would remain valid and be subject to the current Section 1670 of Title 48.

Personal Explanation

HON. CAROLYN B. MALONEY
OF NEW YORK
IN THE HOUSE OF REPRESENTATIVES
Wednesday, April 4, 2001

Mrs. MALONEY of New York. Mr. Speaker, on April 3, 2001, I was unavoidably detained and missed Rollcall votes numbered 76 and 77. Rollcall vote 76 was on the motion to suspend the rules and pass H.R. 768, the Need-Based Educational Aid Act. Rollcall vote 77 was on motion to suspend the rules and agree to H. Res. 91, expressing the sense of the House of Representatives regarding the human rights situation in Cuba.

Had I been present I would have voted “yea” on both H.R. 768 and H. Res. 91.