The club at Patrick Henry High certainly would. The group was founded two years ago with encouragement but no specific stage managing by local youth pastors. This afternoon its faculty adviser, a math teacher and Evangelical Free Church member named Sara Van Der Werk, sits silently for most of the meeting, although she takes part in the final embrace. The club serves as an emotional bulwark for members dealing with life at a school where two students died last year in off-campus gunfire. Today a club member requests prayer for ''those people who got in that big fight [this morning].'' Another asks the Lord to ''bless the racial-reconciliation stuff.'' (Patrick Henry is multiethnic; the prayer club is overwhelming white.) Just before Easter the group experienced its first First Amendment conflict: whether it could hang posters on all school walls like other non-school-sponsored clubs. Patrick Henry principal Paul McMahan eventually decreed that putting up posters is off limits to everyone, leading to some resentment against the Christians. Nonetheless, McMahan lauds them for ''understanding the boundaries'' between church and state.

In Alabama, the new school-prayer bill attempts to skirt those boundaries. The legislation requires ''a brief period of quiet reflection for not more than 60 seconds with the participation of each pupil in the classroom.'' Although the courts have upheld some moment-of-silence policies, civil libertarians say they have struck down laws featuring pro-prayer supporting language of the sort they discern in Alabama's bill. In the eyes of many church-club planters, such fracases amount to wasted effort. Says Doug Clark, field director of the National Network of Youth ministries: ''Our energy is being poured into what kids can do voluntarily and on their own. That seems to us to be where God is working.''

Reaction to the prayer clubs may depend on which besieged minority one feels part of. In the many areas where Conservative Christians feel looked down on, they welcome the emotional support for their children's faith. Similarly, non-Christians in the Bible Belt may be put off by the clubs' evangelical fervor; members of the chess society, after all, do not inform peers that they must push pawns or risk eternal damnation. Not everyone shares the enthusiasm Proffitt recently expressed at a youth rally in Niagara Falls, N.Y.: ''When an awakening takes place, we see 50, 100, 1,000, 10,000 come to Christ Can you imagine 100, or 300, come to Christ in your school? We want to see our campuses come to Christ.'' Watchdog organizations like Americans United for the Separation of Church and State report cases in which such zeal has approached harassment of students and teachers, student prayer leaders have seemed mere puppets for adult evangelists, and activists have tried to establish prayer clubs in elementary schools, where the description ''student-run'' seems disingenuous.

Nevertheless, the Jewish committee's Stern concedes that ''there's been much less controversy than one might have expected from the hysterical predictions we made.'' Americans United director Barry Lynn notes that ''in most school districts, students are spontaneously forming clubs and acting upon their own and not outsiders' religious agendas.'' A.C.L.U. lobbyist Terri Schroeder also supports the Equal Access Act, pointing out that the First Amendment's Free Exercise clause protecting religious expression is as vital as its Establishment Clause, which prohibits government from promoting a creed. The civil libertarians' acceptance of the clubs owes something to their use as a defense against what they consider a truly bad idea: Istook's school-prayer amendment. Says Lynn: ''Most reasonable people say, 'If so many kids are praying legally in the public schools now, why would you possibly want to amend the Constitution?'''

For now, the prospects for prayer clubs seem unlimited. In fact, the tragic shooting of eight prayer-club members last December in West Paducah, Ky., by 14-year-old Michael Carneal provided the cause with matyrs and produced a hero in prayer-club president Ben Strong, who persuaded Carneal to lay down his gun. Strong recalls that the club's daily meetings used to draw only 35 to 60 students out of Heath High School's 600. ''People didn't really look down on us, but I don't know if it was cool to be a Christian,'' he says. Now 100 to 150 teens attend. Strong has since toured three states extolling the value of Christian clubs. ''It woke a lot of kids up,'' he says. ''That's true everywhere I've spoken. This is a national thing.''

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. GILCHREST). In the absence of a designee of the majority leader, the gentleman from Texas was permitted to continue.

CONGRESS MUST ELIMINATE MARRIAGE TAX PENALTY NOW

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

Mr. WELLER. Mr. Speaker, why is it so important that we pass the Marriage Tax Elimination Act of 1998? I think a series of questions best illustrates why.

Do Americans feel that it is fair that the average working married couple pays higher taxes just because they are married? Do Americans feel that it is fair that 21 million married working couples pay on the average $1,400 more just because they are married? Do Americans feel that it is right that our Tax Code actually provides an incentive to get divorced?

Of course not. Americans recognize that the marriage tax penalty is unfair. Twenty-one million married working couples pay on the average $1,400 more just because they are married. That is real money for real people. One year's tuition at Joliet Junior College in the south suburbs of Chicago equals $1,400. Fourteen hundred dollars is 3 months of child care at a local day care center in Joliet as well. That is real money for real people.

Let us make elimination of the marriage tax penalty our number one priority in this year's budget. Let us eliminate the marriage tax penalty. Let us eliminate it now.

Mr. Speaker, I rise today to highlight what is arguably the most unfair provision in the U.S. tax code: the marriage tax penalty. I want to thank you for your long term interest in bringing parity to the tax burden imposed on working married couples compared to a couple living together outside of marriage.

In January, President Clinton gave his State of the Union Address outlining many of the things he wants to do with the budget surplus.

A surplus provided by the bipartisan budget agreement which: Cut waste, put America's fiscal house in order, and held Washington's feet to the fire to balance the budget.

While President Clinton paraded a long list of new spending totaling at least $46—$48 billion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class tax relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these questions: Do Americans feel its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel its fair that the average married working couple pays almost $1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

Since 1969, our tax laws have punished married couples when both spouses work. For no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes $30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home $30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School teacher	Couple
Adjusted gross income	$30,500	$30,500	$61,000
Less personal exemption and standard deduction	6,550	6,550	11,800
Taxable income	23,950	23,950	49,200
Tax liability	3,592.5	3,592.5	8,563
Marriage penalty			1,378

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of $61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of $1400 in higher taxes.

On average, America's married working couples pay $1,400 more a year in taxes than individuals with the same incomes. That's serious money. Everyday we get closer to April 15th more married couples will be realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: A down payment on a house or a car, one years tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Elimination Act.

It would allow married couples a choice in filing their income taxes, either jointly or as individuals—which ever way lets them keep more of their own money.

Our bill already has the bipartisan cosponsorship of 238 Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote "the era of big government is over."

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty—a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Lets eliminate The Marriage Tax Penalty and do it now!

THE AIDS ACCOUNTABILITY PROJECT

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

Mr. COBURN. Mr. Speaker, with the availability of powerful new drug therapies, many with HIV infection now have hope. The cost of that hope is anywhere from $10,000 to $40,000 a year. I believe it is unconscionable to deny drugs to this group of people who are living with HIV, and I commend this body for the money that we have raised and allocated for this purpose.

However, I have been shocked to learn that many AIDS organizations pay their executives excessive salaries at the expense of those living with HIV. Medically necessary care is being severely curtailed while these executives line their pockets with Federal dollars.

I would advise the Members of this body and the public in general to look at www.accountabilityproject.com. to look at how this money is spent. I welcome AIDS patients to discuss this with this body.

Mr. Speaker, I submit for the RECORD the following article from the April 26 San Francisco Examiner about the accountability project.

[From the San Francisco Examiner, April 26, 1998]

TRACKING THE FUNDS FOR AIDS

(By Erin McCormick)

Michael Petrelis wants to know what happened to the $1.5 billion the United States spent on AIDS last year.

The 39-year-old AIDS patient, and a growing number of activists like him, have been willing to bang on locked boardroom doors, rifle through file cabinets and generally raise hell to make sure money raised for AIDS goes to fight the deadly disease and not to overhead expenses and high salaries for charity executives.

Now they are taking their crusade public with an Internet Web site that will allow donors and people with AIDS to follow the money that goes to the dozens of charity relief efforts around the country.

"There's a new phenomenon of people with AIDS living longer, which means we're asking more questions about services," Sid Petrelis, who said since he started prodding organizations for financial information he has been banned from receiving full services at three Bay Area AIDS charities.

"We're now questioning where the money goes from the AIDS Walk, the AIDs Ride and the AIDS Dance-athon because we would like to have services like hot meals and housing," he said.

The Accountability Project Web site (www.accountabilityproject.com), which reveals IRS tax filings and other financial information about major U.S. AIDS charities and other nonprofits, makes it possible for internet surfers to get instant information about how they spend their money.

The project, an offshoot of the in-your-face AIDS activist group, ACT UP Golden Gate, is also pushing for laws to require open board meetings, democratic management and greater financial scrutiny for the nation's rapidly growing nonprofit sector.

"Nonprofits are a trillion-dollar industry in the U.S.," said project member Jeff Getty, who has lobbied to get City Hall to pass laws requiring more public accountability from nonprofits that get city funds. "Our country is creating a [p.8] huge sector that's sometimes replacing government and is spending government money, but has no elected officials and no taxpayer accountability."

TAX RETURNS IN PUBLIC EYE

So far, the Accountability Project Web site has published the tax returns of 28 nonprofits from around the nation, ranging from the San Francisco AIDS Foundation and New York's Gay Men's Health Crisis to Walden House, a substance abuse recovery program that devotes only a portion of its resources to people with AIDS.

And while, on the whole, the documents show a vast array of lifesaving work being done on behalf of AIDs patients, Petrelis says, they also raise questions about some charities' priorities.

For instance, the reports show that 21 executives who worked at 10 of the charities, had pay packages exceeding $100,000.

The highest salary and benefits package went to Walden House Executive Director Alfonso Acamporo, who made $186,000 in 1996. Jerome Radwin, a director of the American Foundation for AIDS Research in New York, received the second highest, $181,000, followed by Pat Christen of the San Francisco AIDS Foundation, whose total compensation was $162,000.

The tax information also shows some executives getting large pay increases at a time when, Petrelis says government funding for AIDS is increasingly scarce.

In the case of the Washington, D.C., meal program, Food and Friends, tax returns show that Executive Director Craig Schniderman got a 62 percent raise in 1996, from $63,000 to $102,000.

JUDGING THE COMPENSATION

Dan Langen of the National Charities Information Bureau, which monitors tax-exempt organizations, said the issue of how much they should pay their executives is often controversial.

On one hand, he said, if a multimillion-dollar charity hires a manager who doesn't know how to handle money, it may see revenues—and services—disappear fast. But "there should be a difference between for-profit compensation and nonprofit. These people might be able to make a lot of money on Wall Street, but when they choose to work for a charity, they have chosen a different lifestyle."

The National Charities Bureau says nonprofits should spend at least half of their budgets on the charity mission, not on fund raising or administrative costs. It's a goal exceeded by all groups on the Web site.

That doesn't satisfy Petrelis.

He questions spending by Visual Aid, a small charity that helps artists suffering from devastating diseases by providing art supplies and organizing exhibitions. Petrelis noted that the group reported spending only 21 percent of its $159,000 budget on grants for artists' supplies, while much of the rest went to salaries and overhead.

Visual Aid Executive Director Jim Fisher said without its two staff members, the organization would be unable to put on exhibits, solicit donations of supplies or do any fund raising.

"We're about motivating people with illnesses to start working again," he said. "The Michael Petrelises of the world like to yell at us tiny people, who are just trying to build a base."

Petrelis said his pet peeve is the campaign for a $3.7 million Memorial AIDS Grove in Gold Gate Park, which solicited donors to pay $10,000 to sponsor a boulder and $15,000 for a park bench.

Petrelis said he doesn't understand how, at a time when people are still dying of AIDS, groups can be raising $10,000 for a boulder.

But project director Tom Weyand said the grove serves a vital purpose for those who have lost loved ones to AIDS and is not meant to compete with programs helping those fighting the disease. "It's about memories," he said.

While no nonprofit groups protest having their IRS reports on the Accountability Project Web site, some recoil at the group's efforts to get them to make public all financial records and board meetings.

The San Francisco AIDS Foundation said it's happy to have its tax filings posted but opposes measures that would require additional paperwork.

Petrelis said the cooperative treatment program run by the AIDS Foundation, the San Francisco AIDS Health Project and the Shanti Project barred him from group therapy sessions and group events after he got another piece of information and put it on the Web site; a transcript of an AIDS Foundation focus group in which patients were interviewed about the quality of services.

Petrelis said the foundation charged he had stolen the transcripts and banished him from group sessions as punishment for compromising the confidentiality of survey participants.