Increasing the tax credit by $500 for children under age 5 will help all parents in providing care for their children. Frequently, parents of young children lack the income and seniority in their careers that parents of older children enjoy, and they often cannot afford high-quality child care. In addition, child care is more expensive for young children than it is for older children and parents of young children are sometimes hit with a double whammy: more expensive child care and less income to contribute toward the care of their children. Unfortunately, many, if not most, working parents have to choose between financial security and spending time with their children during the important development years of age 0–5.

Single parent families and families with a stay-at-home parent also face financial dilemmas and can experience much hardship associated with the fact that they are dependent on one source of income. If the employed parent loses his or her job or has a reduction in salary, the family's financial security can be wiped out in a matter of days. There are also many communities in the United States where cost-of-living is so high that it can be nearly impossible to survive on only one income. Some single parents have to work two jobs just to make ends meet.

In addition, parents who choose to sacrifice income in order to stay home with their children sometimes have to make other sacrifices based on finances that affect their children's living environment, physical well-being, or sense of security. More and more parents are facing time constraints and financial constraints that make it impossible for them to choose the type of child care that they would prefer if given all the options.

Be providing an increase in the child tax credit for young children, parents will have the opportunity to keep more of their hard-earned incomes for family needs. Having as little as 500 extra dollars a year per young child may make a significant difference. Parents who work outside the home may use the extra income to enroll their child in a child care program that is better matched to their child's needs. Some working parents may have the ability to reduce their work hours so that they can spend more time with their children. Single parent families or families who choose to get by on one income will also have more income to help make ends meet.

While President Clinton has proposed an increase in the child care tax credit for children under age 1 (by $250 depending on income), I believe that more needs to be done to help parents of young children. My legislation goes beyond President Clinton's proposal and will help all parents who are struggling with raising their children in an increasingly complex, threatening, and busy world. Helping our nation's youngest children is the key to ensuring the future of our country.

H.R. —

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Family Friendly Tax Relief Act of 1999''.

SEC. 2. $1,000 CHILD TAX CREDIT FOR CHILDREN UNDER AGE 5.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended by redesignating subsections (e) and (f) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

''(f) $1,000 CREDIT FOR QUALIFYING CHILDREN UNDER AGE 5.—

''(1) IN GENERAL.—Subsection (a) shall be applied by substituting '$1,000' for '$500' with respect to any qualifying child who has not attained the age of 5 as of the close of the calendar year in which the taxable year of the taxpayer begins.

''(2) COORDINATION WITH DEPENDENT CARE CREDIT.—This subsection shall apply to a taxpayer for a taxable year only if the taxpayer elects not to have section 21 apply for such year.''

(b) CONFORMING AMENDMENT.—Subparagraph (I) of section 6213(g)(2) of such Code is amended by striking ''section 24(e)'' and inserting ''section 24(f)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

SEC. 3. CHILD TAX CREDIT ALLOWED IN DETERMINING ALTERNATIVE MINIMUM TAX LIABILITY.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended by inserting ''(other than the credit allowed by section 24)'' after ''credits allowed by this subpart''.

(b) CONFORMING AMENDMENT.—Section 24 of such Code is amended by inserting after subsection (f) (as added by section 2) the following new subsection:

''(g) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate credit allowed by this section for the taxable year shall not exceed the sum of—

''(1) the taxpayer's regular tax liability for the taxable year reduced by the sum of the credits allowed by sections 21, 22, 23, 25, and 25A, plus

''(2) the tax imposed by section 55 for such taxable year.''

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

COMPENSATION FOR PRIVATE PROPERTY OWNERS—NOT GOVERNMENT!

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. YOUNG of Alaska. Mr. Speaker, I rise today to ask this Congress to restore to our citizens their basic constitutional rights under the 5th Amendment of our United States Constitution and to ask Congress to insure that the rural areas of our country are treated fairly. On Wednesday, February 3, 1999 I chaired a hearing of the Committee on Resources on the impacts of the Minneapolis-St. Paul, Minnesota airport expansion on one of our premier national wildlife refuges, the Minnesota Valley National Wildlife Refuge.

This refuge is home to a broad range of wildlife species which deserve every bit as much protection as do the species that live in other national refuges, including in Alaska refuges such as the Arctic National Wildlife Refuge and the Izembek National Wildlife Refuge. Species living in this refuge include threatened bald eagles, 35 mammal species, 23 reptile and amphibian species, and 97 species of birds including Tundra Swans migrating all the way from Alaska.

The new runway expansion will cause so much noise and disturbance to visitors that most of the facilities under the path of the runway will have to be relocated. In fact, the refuge will be so impacted by the noise, that the FAA has agreed to pay the Fish and Wildlife Service over $20 million to compensate them for the ''taking'' of their property by virtue of the noise and the impact on visitors to the refuge.

Yet, even with this level of disturbance, the Fish and Wildlife Service and the FAA found that the wildlife would not be disturbed so much that the airport expansion should be stopped. They also found no impact on the threatened bald eagle and no need for the protections of the Endangered Species Act in this case. They found that the wildlife in the refuge would adjust to the noise. They found that there is little scientific evidence that wildlife will be seriously harmed by over 5,000 takeoffs and landings per month at less than 2,000 feet above these important migratory bird breeding, feeding and resting areas. In fact, over 2,000 flights will be at less than 500 feet above ground level.

I am not surprised that the Fish and Wildlife Service found that wildlife habituates to human noise and disturbance. Most of us know that wildlife adjusts to human presence and in some cases actually thrive. The abundant deer, bird, and fox populations in the highly developed northeastern United States can attest to that.

Certainly, I would agree that our airports must be safe and that human life and safety come first. However, how many times have the Members of this Congress been told by the Clinton Administration that important safety projects cannot go forward because it might and I stress, might, impact wildlife? This excuse has been used many times in Alaska to oppose vital public safety and health projects without any scientific justification.

I know that wildlife and humans can coexist. In the coastal plain of Alaska, oil production and caribou have coexisted and the caribou population has increased. I have a picture in my office that illustrates that point beautifully. It shows a large herd of caribou peacefully resting and grazing in the shadow of a large oil drilling rig on Alaska's north slope.

Yet some Members of Congress, including some who have agreed to allow this airport expansion in Minnesota, have introduced legislation that would preclude most human activities in the Arctic National Wildlife Refuge by designating that area as a permanent wilderness. I guess they believe that wildlife in Alaska can't adjust to human activities, but wildlife in Minnesota can.

In addition, the airport commission, by taxing passengers flying through Minneapolis, will pay over $20 million in compensation for the lost use of the refuge lands.

The 5th Amendment of the Constitution protects private property when it must be used by the public. The Clinton Administration has consistently threatened to veto good bills that have been introduced which would have reduced the burden on private property owners when they attempt to seek compensation for their lost property from the U.S. government.

The Clinton Administration and the Clinton Justice Department have made the process so expensive, so time consuming, so lenghty and so difficult that only the wealthiest landowners have any hope of obtaining the compensation guaranteed by the 5th Amendment. Yet, the Fish and Wildlife Service demanded, and received compensation for the impacts on the

refuge without having to file a lawsuit or even threatening a lawsuit.

I want to make it clear that I support our refuges. I sponsored the National Wildlife Refuge System Improvement Act in 1997, which is now the law of the land. I want refuges to be places where wildlife can thrive and I want them accessible to the public. I support adequate funding so that our refuges can be open to the public. I agree that refuges and wildlife should not be used to stop needed projects and development in nearby communities.

But let's do away with the double standard—one for the rural west and another for the rest of the country. Let's also insure that private property owners get the same fair treatment that the Fish and Wildlife Service got with respect to the Minneapolis-St. Paul airport. Let's enforce the 5th Amendment and compensate private property owners when the government must use their land for public purposes. What's good for the government is even better for the people.

INTRODUCTION OF THE FAIRNESS IN IRS DEBT PAYMENT ACT OF 1999

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. TOWNS. Mr. Speaker, we have all heard Internal Revenue Service horror stories. Recently, the Washington Post began a series on harrowing encounters between the IRS and the average citizen. You do not have to be a Member of Congress to know that the average American deeply fears an IRS audit. This fear is not because of widespread tax fraud. The average American understands that tax revenue is the gasoline in the engine of our society. They do not balk from paying their fair share of taxes, but they fear that innocent mistakes or misunderstandings of complex laws will result in a large bill from the government. They know that it is not unusual for the penalty and interest payments to be two to three times higher than the actual tax owed. They know that it is not unusual for the agency to compound interest in such a way that the actual interest rate paid by the consumer is 40 percent. And they know that once they start paying they may never stop.

Current IRS reforms have centered on administrative structure instead of agency practices. Taxpayers are more concerned about IRS tax assessment practices than its organizational structure. Inequitable or coercive collection practices not only diminish respect for the government but cause hardship in individual lives. This legislation will bring much needed fairness to IRS collection practices and prevent the unjustifiable financial ruin of so many working American families. After discussing this measure with several of my colleagues, I am truly optimistic about the opportunity for expediting this legislation through the legislative process.

Mr. Speaker, today I am pleased to introduce the Fairness in IRS Debt Payment Act of 1999, which will require the Internal Revenue Service to compound interest annually (instead of daily); apply payments equally, and cap penalty accumulation. Additionally, the bill will prohibit the IRS from re-auditing an account or unilaterally suspending a payment plan. Finally, the bill will require the agency to issue written guidelines on penalty abatement and provide the taxpayer with a written explanation for refusal of a penalty abatement request.

PERSONAL EXPLANATION

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Ms. CARSON. Mr. Speaker, due to official business in my district, I was unavoidably absent on Tuesday, February 9, 1999, and Wednesday, February 10, 1999, and as a result, missed rollcall votes 12–18. Had I been present, I would have voted ''yes'' on rollcall vote 12, ''yes'' on rollcall vote 13, ''yes'' on rollcall vote 14, ''yes'' on rollcall vote 15, ''yes'' on rollcall vote 16, ''no'' on rollcall vote 17, and ''yes'' on rollcall vote 18.

TRIBUTE TO REVEREND FATHER ARMANDO BALADO

HON. ILEANA ROS-LEHTINEN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Ms. ROS-LEHTINEN. Mr. Speaker, I would like to pay tribute today to an outstanding citizen and great man of God, the Reverend Father Armando Balado who will celebrate his golden 50th anniversary in the order of priesthood on March 24.

Born in Havana, Cuba, Fr. Balado entered seminary at the young age of eighteen and was ordained by Cardinal Manuel Arteaga Betancourt and performed pastoral responsibilities in a number of Cuban towns for the next 12 years. Fr. Balado was one of thousands of Cubans tormented and persecuted by Fidel Castro and his imposed communist regime. By 1961, he and 100 Brothers of the Order of La Salle became some of the thousands of religious leaders who were forcibly driven to leave Cuba due to their faith.

The U.S. granted Fr. Balado the opportunity of continuing his holy calling to the order of priesthood as he performed duties in Catholic churches of Los Angeles, Puerto Rico and Miami. Fr. Balado soon pastored a variety of churches throughout the state of Florida and assisted in the building of a parochial school in Miami. He remains in Miami as the appointed Pastor of St. Raymond of Penyafort where he has served for 11 years and where he is loved and respected by parishioners and the South Florida community.

TRIBUTE TO ''GRANNY D''

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. BROWN of California. Mr. Speaker, last month, I had the distinct pleasure of meeting in my congressional district with Doris Haddock, known nationally now as Granny D, and a former Member of this body and current Secretary of State in West Virginia, Ken Hechler.

Granny D, an 89-year-old youngster from New Hampshire, began a cross-country journey in Los Angeles in January. She is walking across America to bring attention to the need for meaningful campaign finance reform, On January 12, 1999, she visited me in my district office in Colton, California.

Granny D is spritely and passionately opinionated on the issue of campaign finance reform. So spritely and so passionate, in fact, that she will walk 3,055 miles this year through 210 cities and towns from Pasadena to Washington, DC. I hope that many of my colleagues will have the pleasure of meeting her and listening to her message as she walks through their congressional districts.

Public interest in and support for her cause is swelling. As we stood outside my office in Colton, passersby recognized Granny D and rushed forward to speak with her. In the homes where she stays on her trek, enthusiastic neighbors and community groups gather to hear her message.

Granny D's effort is non-partisan and inclusive. She wants more ordinary citizens to become aware of campaign financing and remedies for soft money intrusions into electoral politics. She supports the Shays-Meehan bill, which I co-sponsored.

I ask my colleagues to join me today in saluting this remarkable women and in agreeing to at last seriously take up the issue of campaign finance reform in this Congress.

COMMEMORATING THE HONORABLE ROBERT K. PUGLIA

HON. JOHN T. DOOLITTLE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. DOOLITTLE. Mr. Speaker, I rise today to pay tribute to an outstanding public servant, Justice Robert K. Puglia. Robert K. Puglia, Presiding Justice of the Court of Appeal in the Third Appellate District of California, has brought credit and distinction to himself through his illustrious record of public service, and it is appropriate at this time to commemorate the valuable leadership and dedicated service he has provided to his community and the people of the State of California.

Robert Puglia was born in 1929 in Westerville, OH. He completed his undergraduate work at Ohio State University in 1952. After serving 3 years in the U.S. Army as an infantryman, Bob Puglia enrolled in law school at the University of California at Berkeley and earned his law degree in 1958.

Bob became a member of the California State Bar in 1959, upon passing the bar exam, and began working as a Deputy Attorney General for the State of California. Later that same year he became Deputy District for the County of Sacramento. While serving in the Sacramento District Attorney's office until 1969, including over 5 years as Chief Deputy, Bob found time to teach law at McGeorge School of Law and government at California State University.

Bob then joined the private law firm of McDonough, Holland & Allen in Sacramento until Governor Ronald Reagan tapped him in