in the Marine Corps and as they embark the next great adventure beyond their beloved Corps I call upon my colleagues to wish him every success and to thank him for his long, distinguished and ever faithful service to God, country and Corps. Semper Fidelis.

A TRIBUTE TO LIEUTENANT COLONEL MARK L. HAALAND

HON. JERRY LEWIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. LEWIS of California. Mr. Speaker, I rise today to inform the Congress of the imminent retirement of Lieutenant Colonel Mark L. Haaland, a truly outstanding soldier in the United States Army. His service to the nation has been perfectly honorable and faithful for 20 years. The story of Mark's service reflects the devotion to duty, family and nation that keeps America strong and free.

The son of a military family, Mark graduated from the United States Military Academy at West Point on June 6, 1979 and was commissioned a Second Lieutenant of Armor. Upon completion of the Ranger and Armor Officer Basic courses, Mark flew to Germany to serve with the glorious 11th Armored Cavalry Regiment. His bride, Toni, joined him a few months later. Mark served as a platoon leader, executive officer, and troop commander with this famous regiment, frequently deploying to the East-West German border areas to guard against communist aggression during the height of the Cold War.

Mark and Toni returned from Germany in late 1984, to attend the Infantry Officer Advanced Course at Fort Benning, Georgia followed by graduate school toward an MBA at Syracuse University. Upon completion of graduate school, Mark served as a comptroller at the Army's Training and Doctrine Command headquarters at Fort Monroe, Virginia. While serving at Training and Doctrine Command, Mark provided important analytical assistance with the Army's long-range strategic and program planning, and the command budget. During these quiet years between graduate school and serving as a junior comptroller, Mark and Toni started their family with the birth of Robyn in 1985 and Patrick in 1987.

In 1988, Mark was selected for promotion to the rank of Major and attendance at the prestigious Army Command and General Staff College at Fort Leavenworth, Kansas. Upon graduation in 1990, Mark's next assignment took the Haaland's to the Army's Armor Center at Fort Knox, Kentucky, for duties with the 194th Separate Armored Brigade. Two months after their arrival in Kentucky, Saddam Hussein invaded Kuwait. For the next year, Mark trained and assisted in the preparation of Army active and reserves units and soldiers for deployment to the Kuwait Theater of Operations. At the same time, Toni helped families and the communities of Fort Knox and Radcliff, Kentucky cope with the challenges of an Army at war far from home. During the war and for the following two years, Mark served as the Brigade operations officer for planning, then as a battalion/task force operations officer, and finally as the Brigade operations officer.

Following his very rewarding three-year experience with the soldiers and families of the 194th Separate Armor Brigade, Mark was ordered to the Pentagon in Washington, D.C. where he was assigned to the Army's Budget Office. Although somewhat hesitant about moving to the major metropolitan area of Washington, D.C., Mark, Toni, Robyn, and Patrick were glad to return to their home state, the Commonwealth of Virginia. Soon after the Haalands' arrival in the summer of 1993, the Army selected Mark for promotion to lieutenant colonel and he pinned on his new rank in 1994. During his almost six years in Washington with the Department of the Army, Mark has served as the Army's budget analyst for counter-drug operations and has managed the nearly $9 billion budget and financial operations for the Army's operating forces. Most noteworthy, Mr. Speaker, during the past three years, Mark Haaland has supported the House and Senate Appropriations Committees as Deputy Chief of the Army's Congressional Budget Liaison Office. I am pleased to have had Lieutenant Colonel Mark Haaland serving in this position. His experience with our Army's operational units together with his comptroller experience has been of immeasurable importance toward ensuring that America's Army has been well represented on Capitol Hill. Mark's dedication to the Army and the Congress, technical competence, intellectual capacity, boundless energy, and irrepressible good humor have earned Mark the respect and admiration of the Members and staffs of both Chambers' appropriations committees. His contributions to our success over the years have been great and will be missed.

Mr. Speaker, I wish to thank this officer and his family for their service to our nation—truly a standard of duty, honor and country. And I wish for them all God's blessings and success in the future.

PROVIDING FOR CONSIDERATION OF H.R. 1569, H. CON. RES. 82, H. J. RES. 44, AND S. CON. RES. 21, MEASURES REGARDING U.S. MILITARY ACTION AGAINST YUGOSLAVIA

SPEECH OF

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. WOLF. Mr. Speaker, I want to comment on the votes we are casting in the House today concerning U.S. military involvement in Kosovo. That the U.S. is mired in a Balkan conflict, not of our choosing, is not in doubt. I have been and remain critical of the course of action pursued by the White House that led to today. The White House simply did not think things through.

What has happened, however, is that while attempting to bomb Milosevic into oblivion and crushing the infrastructure of his country, a horror show of catastrophic proportions involving as many as 1.5 million ethnic Albanian refugees from Kosovo has been created. These refugees, about half remaining in Kosovo and half fleeing or being driven to Montenegro, Albania, Macedonia and elsewhere have been brutalized by Milosevic forces. They are fearful, homeless, without adequate food, water, sanitation, medical care and without much hope. Many have had family or friends killed and many more are injured or ill.

What has happened is exactly what NATO intervention had hoped to prevent. And exactly what many informed sources available to NATO and to the Administration predicted. But the Clinton Administration did not listen.

I have visited the Balkans a number of times to see things for myself. In February, just before the breakdown of the Rambouillet peace talks which led to NATO bombing of Serb targets, I traveled to Albania, to Macedonia and to Kosovo where I met with all parties—Serbs, KLA, representatives of the Rugova shadow government, men and women in the street, diplomats, NGO's and United Nations officials. Many predicted that ethnic cleansing would begin as Western officials left Kosovo in advance of NATO troops arriving had the peace accords been signed.

Even they must be shocked at the degree their prediction have been fulfilled by the brutality unleashed by Milosevic. Yesterday, I heard for the first time that refugees reported Serb forces have used flame throwers to kill and torture ethnic Albanians.

As reports of refugees streaming out of Kosovo filled the airways, I returned to Albania earlier this month to visit the Kosovo border crossing at Kukes and Morina to meet and talk with refugees. What has happened is so terrible I see no way the world can turn its back on them. Immediate care is a critical problem and so is the longer term need to provide for them. Nearly all wish to someday return home to Kosovo. But for too many, there is no home to return to. As they were driven away from their towns and villages, their burning and destroyed homes were visible behind them.

And now the world tries to work its way out of this mess. The White House and NATO have not found the answer. Last week on April 21 here on the House floor I called on the President to convene a group of experienced and proven wise men and women to develop a workable Balkan strategy. Thus far, the White House only continues to bomb and hope and bomb and hope. Today the President announced a 33,000 reservist call-up. His response to the question of what to do if bombing didn't work was to bomb some more.

Congress and the American people are wondering what should be done. I'm not sure Congress has found the solution among the four measures being voted on today.

I am convinced that it is important for the world, for the U.S. and for NATO that we prevail in today's Balkan conflict. If NATO were to walk away it would be inhumane to the million-plus refugees. It would dangerously destabilize eastern Europe, leaving a huge refugee problem.

It also would permanently stain and call into question the credibility and will of the U.S. and NATO emboldening rouge governments around the globe to rise up for their own gain and power. If we walk away, what would that say to China, which is eyeing Taiwan? What would that say to Iraq, with its arsenal of biological and chemical weapons? What would that say to Iran, which could think the time was ripe to strike Israel? What would that say to North Korea, looking to its south?

More than that, it would just be wrong. Terrible crimes against humanity are being committed that cannot be allowed to continue. The world, including the U.S., must bring them to an end.

Today, Congress considers H.R. 1569, which provides that no funds will be used for

ground troops in Yugoslavia unless the funding is authorized by Congress. It is critical that Congress be involved in any decision to insert ground forces in any military campaign, and the administration has an obligation to come to Congress, similar to President Bush's involving Congress in the Persian Gulf war. President Clinton has stated to the congressional leadership that he will consult with Congress on the use of ground forces. That's the time for this vote. To vote now to ban the use of ground troops when there are currently no plans for this action sends the wrong message. How this question is handled will establish a precedent for future administrations, so we must be careful and thoughtful.

H. Con. Res. 82, calling for the removal of the U.S. military pursuant to the War Powers Resolution, is an equally bad proposal and I do not support it either. If the purpose is to question the constitutionality of the War Powers Resolution which has been ignored by all presidents and congresses since it was enacted in 1973, a better test must be found that will not jeopardize U.S. forces, U.S. interests and the lives of all those refugees. Men and women in U.S. uniform are in combat now risking their lives. Three of them are being held as prisoners.

I also do not support H.J. Res. 44, declaring war on Yugoslavia. Calling for this vote is both frivolous and mischievous and serves no useful purpose. The world is faced with a serious problem in the Balkans which merits thoughtful consideration and action.

S. Con. Res. 21, authorizing air and missile strikes, acknowledges what is now taking place in Yugoslavia. While support of this measure could send to the White House the message that Congress endorses the present ''bomb to oblivion'' strategy without regard to whether or not it works, not to vote for it would take away from the men and women now engaged in air combat in Serbia. America stands behind our soldiers, sailors, airmen and marines and a ''yes'' vote reaffirms this support.

Additionally, it would be wrong to send any message that could in any way provide aid and comfort to Milosevic. My ''yes'' vote is a vote in support of our men and women in uniform now risking their lives in the Balkans.

Again, I call on the President to assemble a group of wise men and women skilled in world affairs, diplomacy and the application of force to find resolution and keep an intractable Balkan problem from becoming an Achilles' heel to world peace.

The U.S. must find a winning strategy and unite behind it. Today's debate and votes are both healthy and necessary and a start to finding a solution. Had the President involved Congress and the American people in this matter at the outset, we might be closer to a resolution than we are. The President needs to come to Congress and the American people and tell us what is needed to achieve our goal and why.

CONGRATULATING THE BENJAMIN FRANKLIN SCHOOL ON ITS NATO PAINTING

HON. MARGE ROUKEMA

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mrs. ROUKEMA. Mr. Speaker, I rise to congratulate the students of Benjamin Franklin Middle School in Ridgewood, NJ, on the distinct honor of being one of only 19 schools across the Nation chosen to contribute a painting to the recent NATO Summit held in Washington, DC. This inspiring and impressive work of art—displayed at the summit to welcome world leaders—was a tribute to the nation of Canada created as part of the international celebration of NATO's 50th birthday.

The artwork project was an important part of the NATO summit, offering students an invaluable lesson in the history, geography and politics of NATO's member nations. It enabled young people from all over the country to participate in one of the most significant events of their lifetime—the gathering of world leaders celebrated the alliance that has safeguarded freedom and security since World War II and marked the beginning of a new era of partnership. And the artwork these students created will serve as a permanent symbol of the relevance of the transatlantic alliance to future generations in preserving peace and democracy.

Each participating school was assigned one of the 19 NATO countries and asked to interpret the three main themes of the summit—freedom, democracy, and partnership. Student artists worked with the colors of each country's flag, plus the NATO colors of blue and gold, to illustrate significant moments in history or culture. The 4-foot-by-6-foot acrylic paintings on canvas were then combined into a 10-foot-by-28-foot commemorative mural that was displayed at the summit as a welcome to NATO leaders.

Students at Benjamin Franklin were assigned to create a painting honoring our northern neighbor Canada. Their inspiring design shows three individuals draped in the flags of the United States, France, and Britain—the three nations with which Canada has its closest ties—against the Canadian flag. It is a strong symbol of international unity that highlights the enduring relationship of the nations depicted. The students, their teachers, and Principal Tony Bencivenga did an outstanding job.

I ask my colleagues in the House of Representatives to join me in congratulating these young people not only for creating an outstanding piece of art but for seeing the importance of international harmony and becoming active participants in our global society. From culture to economy, no nation is ''an island'' today. Young people who understand that are better prepared to be the leaders of tomorrow and to be dedicated to expanding democracy, peace, and prosperity in our world.

A BILL TO REPEAL THE LIMITATION ON THE USE OF FOREIGN TAX CREDITS UNDER THE ALTERNATIVE MINIMUM TAX

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from New York, Mr. RANGEL, together with a number of other colleagues, in introducing our bill that would eliminate a fundamental unfairness in the application of the U.S. tax law to taxpayers that have income from foreign sources.

A U.S. citizen or domestic corporation that earns income from sources outside the United States generally is subject to tax by a foreign government on that income. The taxpayer also is subject to U.S. tax on that same income, even though it is earned outside the United States. Thus, the same income is subject to tax both in the country in which it is earned and in the United States. However, the United States allows taxpayers to treat the foreign taxes paid on their foreign-source income as an offset against the U.S. tax with respect to that same income. This offset is accomplished through the foreign tax credit; the foreign tax paid on foreign-source income is treated as a credit against the U.S. tax that otherwise would be payable on that same income. Although the details of the foreign tax credit rules are extraordinarily complex (as are the international provisions of the Internal Revenue Code generally), the basic principle is simple: to provide relief from double taxation.

When it comes to the alternative minimum tax (AMT), this basic principle of providing relief from double taxation falls by the wayside. The AMT was enacted to ensure that individuals and businesses that qualify for various ''preferences'' in the tax rules nevertheless are subject to a minimum level of taxation. However, the foreign tax credit provisions of the AMT operate to ensure double taxation. Under these AMT rules, the allowable foreign tax credit is limited to 90 percent of the taxpayer's alternative minimum tax liability. Because of this limitation, income that is subject to foreign tax is subject also to the U.S. AMT. The result is double (and even triple) taxation of income that is used to support U.S. jobs, R&D and other activities.

There is no rational basis for denying relief from double taxation to that class of taxpayers that are subject to the AMT. Accordingly, the bill we are introducing today will eliminate the 90 percent limitation on foreign tax credits for AMT purposes. With the elimination of this limitation, relief from double taxation will be provided to taxpayers that are subject to the AMT in the same manner as it is provided to those taxpayers that are subject to the regular tax.

Concern regarding the unfairness of the AMT limitation on the use of the foreign tax credits is not new. Indeed, the House in 1995 passed a provision repealing the 90 percent limitation as part of a complete package of AMT reforms. Overall reform of the AMT, for individuals and businesses, remains an important piece of unfinished business. This bill to eliminate the 90 percent limitation on foreign tax credits for AMT purposes represents an important step in that direction and we urge our colleagues to join us in cosponsoring this legislation.

INTRODUCTION OF THE BROWNFIELDS CLEAN-UP ACT

HON. WILLIAM J. COYNE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. COYNE. Mr. Speaker, today I am introducing legislation which would make the existing tax incentive for cleaning up brownfields permanent.

Brownfields are vacant industrial or commercial sites. There are more than 400,000