Alfred Walter Basler, David Rucker, Susan Lynn Rodriguez, Richardo Guillermo Salinas, Joseph Moon, Juan Prieto, Dan Bock, Roy Smith, John Sartain, and Ruben Almanza. These people are examples of the message set forth by Jesus Christ in John 15:13: ''Greater love hath no one than this: than to lay down one's life for his friends.''

Let us not forget the sacrifice made on our behalf right here in this building; our own Capitol Police Officers Chestnut and Gibson died defending Members of Congress and the public who populate this building. The House of Representatives joins families and communities across the nation to remember those members of the force who are no longer with us, who made the supreme sacrifice in the line of duty.

For the sacrifices to ensure the rule of law, the officers we honor today and their families have the eternal gratitude of a grateful nation. While today we remember and reflect on the last full measure of devotion of these brave peace officers, let us do better than that by remembering their sacrifice and respecting the danger our officers face each and every day on our behalf every other day of the year.

Mrs. CHRISTENSEN. Mr. Speaker, I rise today in support of H. Res. 116, to acknowledge the dedication and sacrifices of the men and women of the United States who were killed or disabled while serving as law enforcement officers. It is fitting that we acknowledge and commend the courage and dedication shown by our law enforcement officers who have given their lives for their fellow citizens.

Mr. Speaker, sadly in the past year, 150 law enforcement officers gave their lives in the performance of their duty. In my own district, although we have been fortunate not to have lost officers in the line of duty in the past year I pause to remember and recognize Randy Stevens, Steven Hodge, Richard Callwood, Dexter Mardenborough, Wilbur Francis, Allen William, and Patrick Sweeney who were all killed as they sought to keep the streets and communities of the Virgin Islands safe.

Mr. Speaker it was President Kennedy, who approved House Joint Resolution 730 in October 1962, which proclaimed May 15 of each year as Peace Officers Memorial Day and the Week of May 15th Police Week. Our Police Officers are the defenders of our communities because they bravely protect us from mortal dangers, in some cases at the cost of their own lives. For that we owe them all our deepest gratitude and respect. I urge my colleagues to vote ''yes'' on H. Res. 116.

Mrs. MCCARTHY of New York. Mr. Speaker, I support H. Res. 116. It is a long-awaited tribute to the hard working law enforcement community members.

Countless law enforcement men and women daily dedicate their lives to our country's protection. They face unbelievable danger to say nothing of the sacrifices: death, injury, disability and family stress. We must finally recognize their dedication and commitment to our communities, families and children.

They not only deserve our support and gratitude, but they also deserve protection under the law. That is why I cosponsored H.R. 218, the Community Protection Act. This bill, supported by police nationwide, allows law enforcement officers to carry concealed weapons. They need this as criminals know who the officers are, who their families are and where they live. Very simply: law enforcement officers need protection both on and off duty.

When law enforcement officers begin their day, the risk and danger are unknown. I cannot imagine a more unsettling feeling for both the officer and his or her family.

Therefore, I honor law enforcement officers nationwide, particularly those who serve Long Island.

Mr. SCHIFF. Mr. Speaker, I rise today in support of House Resolution 116, honoring law enforcement officers who have been killed or disabled in the line of duty. Often, the immeasurable contributions of our nation's law enforcement officers go unnoticed. The establishment of a Peace Officers Memorial Day would serve as a powerful tribute to slain officers as well as to those who continue to risk their lives each day to make our communities safe.

In one of the communities I represent, Glendale, California, four police officers and one sheriff's deputy have been killed in the line of duty. Many more have suffered work-related injuries and illnesses that have contributed to early deaths. This ultimate sacrifice deserves honorable recognition.

One of these fallen heroes is Charles A. Lazzaretto, a Glendale Police Officer, who was killed in the line of duty only four years ago. Chuck was born on October 5, 1966 and spent his early childhood living with his family in the California communities of Walnut and Montebello. In 1982, the Lazzaretto family moved to Burbank where his father served as city manager. While attending Glendale Community College in the mid-1980s, Chuck was appointed as a campus public safety officer and subsequently promoted to the rank of sergeant. In 1985, he volunteered for the United States marine Corps Reserves and attended Officer Candidate School.

Chuck joined the Glendale Police Department on May 3, 1987 where he was appointed as a reserve police officer. In 1991, he received the rank of officer, working assignments in the juvenile, burglary, auto theft, arson, and robbery/homicide areas. Chuck's favorite pastime was spending time with his family. He often spoke of his love for his wife and two sons, Andrew and Matthew, as well as his parents and three brothers. Chuck was a community leader and family role model.

Police officers touch the lives of so many Americans. It is a long overdue tribute that we commemorate the courage and spirit of our nation's law enforcement officers with this resolution. I would also like to add my voice in support of H.R. 1727, which assists the families of those killed in the line of duty. May our fallen heroes and their families find solace in the national recognition of their sacrifice.

I urge my colleagues to support this legislation.

Mr. OTTER. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. BARR of Georgia). The question is on the motion offered by the gentleman from Idaho (Mr. OTTER) that the House suspend the rules and agree to the resolution, H. Res. 116, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. OTTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

## FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT OF 2001

Mr. RAMSTAD. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1727) to amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty, as amended.

The Clerk read as follows:

H. R. 1727

*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 ''Fallen Hero Survivor Benefit Fairness Act of 2001''.*

***SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS FOR PUBLIC SAFETY OFFICERS KILLED IN THE LINE OF DUTY.***

*Subsection (b) of section 1528 of the Taxpayer Relief Act of 1997 (Public Law 105–34) is amended by striking the period and inserting '', and to amounts received in taxable years beginning after December 31, 2001, with respect to individuals dying on or before December 31, 1996.''.*

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Minnesota (Mr. RAMSTAD) and the gentleman from New York (Mr. MCNULTY) each will control 20 minutes.

The Chair recognizes the gentleman from Minnesota (Mr. RAMSTAD).

Mr. RAMSTAD. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, we cannot be considering this important legislation on a more appropriate day. Today is Peace Officers Memorial Day. Each year, on May 15, America honors the men and women in law enforcement who have given their lives to keep the American people safe in their communities and on their streets. More than 15,400 brave public safety officers have made the ultimate sacrifice since our Nation was founded.

We just considered a resolution honoring these fallen heroes. Now it is time to honor our public safety officers killed in the line of duty by offering tangible help to their loved ones left behind. This is exactly what the legislation before us does.

The Fallen Hero Survivor Benefit Fairness Act provides tax-free benefits to families of all public safety officers killed in the line of duty regardless of when the officer was killed. This bill, Mr. Speaker, includes law enforcement officers, firefighters, rescue squads, ambulance crews and employees working in disaster or emergency areas.

Under present law, a gross inequity exists because survivor benefits are treated differently, depending on when the public safety officer died. Currently, survivor benefits are tax free only if a public safety officer died in the line of duty after December 31, 1996.

This inequity, Mr. Speaker, arose from the Taxpayer Relief Act of 1997

because of revenue constraints. Pursuant to an amendment to that legislation offered by the gentlewoman from Florida (Mrs. THURMAN) and me, families of officers killed in the line of duty became eligible to receive survivor benefits tax free for the first time.

Unfortunately, however, because of the revenue limitations at the time, the tax-free benefits were limited to officers killed after December 31, 1996.

As a result, Mr. Speaker, families of our law enforcement heroes, our fallen heroes, are being treated differently by the Tax Code depending on when the officer was killed. I think all of us in this body and all Americans agree that it is absolutely unconscionable to discriminate against survivors of fallen officers simply because their husband, wife, or parent officer died before 1997.

The bill before us today is based on an amendment I offered 2 years ago in the Committee on Ways and Means, which was unanimously adopted in the Taxpayer Refund and Relief Act of 1999. That provision passed both the House and Senate, but unfortunately the President at the time vetoed the larger bill.

I want to express my gratitude to the gentleman from California (Chairman THOMAS) for expediting H.R. 1727 in the Committee on Ways and Means. I want to also thank the 13 bipartisan members of the committee who joined me in sponsoring this bill and to the other sponsors, especially the gentleman from New Hampshire (Mr. SUNUNU), the gentlewoman from Florida (Mrs. THURMAN), and the gentleman from Michigan (Mr. STUPAK), who have worked on this issue over the years.

I am also grateful to the more than 20 State and national law enforcement organizations who sent letters in support of this important legislation. But most of all, Mr. Speaker, I am eternally grateful to the fallen heroes and their families we honor today.

As cochair of the Congressional Law Enforcement Caucus, I understand the risks and sacrifices made by our officers every time they put on their badge. Over the past 15 years, I have spent over 1,600 hours riding with Minneapolis and suburban police back home. I have accompanied high-risk entry teams on 65 search warrants. So I have seen, firsthand, officers in harm's way simply because they are doing their job to keep our streets and communities safe.

Each year, an average of 62,000 assaults are committed against peace officers, resulting in more than 21,000 injured officers. On the average, it was just said by the previous speakers, an officer is killed every 57 hours in America. Just last year, 150 peace and police officers gave their lives, which represents, by the way, a 12 percent increase in police fatalities over the previous year.

The average age of slain peace officers is only 38 years. Seventy-two percent of these officers were married, and the largest percentage had young children.

Of course the financial hardship on these families can be devastating on top of dealing with an unbearably painful loss.

So, Mr. Speaker, let me conclude by saying this legislation, H.R. 1727, is long overdue. Just a few short hours ago, a memorial service for fallen police officers was held here at the Capitol. Flags on all Federal buildings are currently flying at half-staff. It is time to honor our fallen heroes with deeds as well as words.

I urge my colleagues to support this bill which will ensure that all families, all families of slain police officers receive survivor benefits tax free, regardless of when the officers were killed. It is the very least we can do for families of our fallen heroes who have made the ultimate sacrifice.

Mr. Speaker, I reserve the balance of my time.

Mr. MCNULTY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today H.R. 1727 comes to the House with strong bipartisan support. This bill was approved by the Committee on Ways and Means by unanimous vote. I strongly support this legislation.

H.R. 1727 would bring fairness to our Tax Code for a small but very special group of taxpayers. The bill would extend uniform tax treatment to certain payments received by the surviving spouse or children of a public safety officer killed in the line of duty. This legislation would extend current-law treatment to amounts paid under a survivor annuity with respect to a public safety officer killed in the line of duty before December 31, 1996 with respect to payments received after December 31 in the year 2001.

The Tax Relief Act of 1997 provided that amounts paid pursuant to a survivor annuity with respect to public safety officers who were killed in the line of duty are excluded from the income of the officer's surviving spouse or children if the officer's death occurred on or after December 31, 1996. The annuity must be provided under a government plan.

For this purpose, public safety officers include, not only law enforcement officers, but also firefighters, rescue squad members, or ambulance crews.

As demonstrated under present law, this tax treatment is provided for annuity payments received with respect to public safety officers who lose their lives due to risks inherent in their jobs. These officers risked their lives on a daily basis to protect our families and our communities. This sacrifice obviously is shared by their families.

Under H.R. 1727, we are acknowledging that, when a public safety officer is killed in the line of duty, the officer's family has paid the ultimate sacrifice. The sacrifice is no less great because the officer was killed before December 31, 1996.

This is why H.R. 1727 extends current law to families of all officers killed in the line of duty without regard to date of death. All surviving spouses and all children of public safety officers killed in the line of duty should receive the same tax treatment.

H.R. 1727 provides that all payments received under a survivor annuity as prescribed above after December 31, 2001 would be excluded from income.

I urge all of my colleagues to support H.R. 1727 in the name of all of those who put their lives on the line for us 365 days a year.

Mr. Speaker, I reserve the balance of my time.

Mr. RAMSTAD. Mr. Speaker, I am pleased to yield 1 minute to the gentleman from New Hampshire (Mr. SUNUNU), an important cosponsor of this legislation, a strong advocate to law enforcement, and a fellow member of the Law Enforcement Caucus.

Mr. SUNUNU. Mr. Speaker, it is a great privilege to rise in support of the Fallen Hero Survivor Benefit Fairness Act. I want to begin by thanking the gentleman from Minnesota (Mr. RAMSTAD), who is chairman of the Law Enforcement Caucus and who has worked hard and successfully to bring this important bill through the Committee on Ways and Means and to the floor.

As he and previous speakers have indicated, this legislation extends the tax-free treatment to the survivors of those law enforcement officers and public safety officers lost in the line of duty, not just for those lost after 1996. It makes good sense. It is fair. It is just.

Especially during a week when we honor law enforcement officers and those who have fallen in the line of duty, it is an important gesture, a step forward that gives them the financial security and the piece of mind they so justly deserve.

I introduced similar legislation 2 years ago with the gentleman from Michigan (Mr. STUPAK) after sharing the stories with several families in New Hampshire that faced the consequences of having lost a loved one serving in the line of duty prior to 1996.

It is my pleasure to support the legislation, and it is a pleasure to step forward on a piece of legislation that has such a bipartisan commitment behind it. I thank my colleagues for their support.

Mr. MCNULTY. Mr. Speaker, I am pleased to yield such time as he may consume to the distinguished gentleman from Michigan (Mr. STUPAK), a friend, a colleague, and a former police officer who himself put his life on the line for the folks in his community.

Mr. STUPAK. Mr. Speaker, I thank the gentleman from New York for yielding me this time.

Mr. Speaker, I want to thank the gentleman from Minnesota (Mr. RAMSTAD), my colleague and cochair of the Law Enforcement Caucus, for his hard work on this resolution and the gentleman from New Hampshire (Mr. SUNUNU) and the gentleman from New York (Mr. MCNULTY) and all the members of the Committee on Ways and

Means for bringing this legislation to the point where we are today.

Public safety officers put their lives on the line every day to protect and serve the people of this country. Yet, unbelievably enough, until 1997, survivor benefits for public safety officers who died in the line of duty were subject to Federal income taxes. The families, loved ones had done so much for this country, and their spouses and children sacrifice as well, yet the Federal Government would tax the benefits they so need.

□ 1530

In 1997, as I attended the Police Officers Memorial, I was made aware of this injustice of taxing survivor benefits. Because of the quirk in the law, those law enforcement officers who were disabled, their benefits were not taxed; yet those who died, their benefits were taxed by the Federal Government. So I spoke then with the co-chair of the Congressional Law Enforcement Caucus, the gentleman from Minnesota (Mr. RAMSTAD). We spoke with the President, got the support of the administration; we worked with members of the Committee on Ways and Means, especially the gentlewoman from Florida (Mrs. THURMAN); and we moved legislation to try to correct this injustice. The Congressional Law Enforcement Caucus wholeheartedly supported it.

In 1997, Congress started to fix this serious problem. The Taxpayers Relief Act of 1997 provided that the survivor benefits of officers killed on or after December 31, 1996, would not be subject to taxation. However, we had budget constraints back then; and we could not extend this legislation to everyone. But we did not give up. These were not minor omissions. The bill left numerous deserving families without assistance.

I am pleased to report that through this legislation today, authored by my colleague, the gentleman from Minnesota (Mr. RAMSTAD) and my cochairman of the Congressional Law Enforcement Caucus, who has worked so hard on this issue, we now have this bill for passage before the House of Representatives. Today, we close this unfair loophole by ensuring that the survivor benefits of all officers, regardless of the date they perished, will be exempt from taxes.

We must provide for those families that have suffered the devastating loss of losing their loved ones to the call of duty. These families deserve our support when the unthinkable happens and their loved one is struck down. We have to look out for them, just as their husbands, their wives, their mothers, and fathers look out for us every day, risking their commitments to their families for the greater commitment they have made to this country.

Mr. McNULTY. Mr. Speaker, I yield myself such time as I may consume to simply say that in the name of basic tax fairness and on behalf of all of the survivors of the heroes who put their lives on the line and gave their lives for our communities, I urge all of my colleagues to support this legislation.

Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. RAMSTAD. Mr. Speaker, I yield myself such time as I may consume to again thank my co-chair of the Congressional Law Enforcement Caucus, the gentleman from Michigan (Mr. STUPAK), and the gentleman from New York (Mr. McNULTY), the gentlewoman from Florida (Mrs. THURMAN), and the 13 other Ways and Means colleagues who cosponsored this important legislation. I also want to thank the gentleman from New Hampshire (Mr. SUNUNU) again for his hard work on this issue and the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, for expediting this legislation at my request.

This is the least we can do, Mr. Speaker, for our fallen law enforcement heroes and other public safety officers killed in the line of duty, to give all of the survivors of public safety officers who give their lives for our public safety the tax-free benefits regardless of when their officer relative was killed. So I urge Members to support this important legislation.

Mr. DELAY. Mr. Speaker, current law unfairly divides our fallen heroes into two camps. Officers who sacrificed their lives after 1997 are granted the fair and reasonable recognition of allowing their families to draw survivor benefits without paying taxes on the benefits.

Society recognizes that officers who make the supreme sacrifice deserve to be treated in a special way through this provision, which is designed to express our gratitude to the surviving family members.

Unfortunately, this distinction does not currently apply to the surviving families of officers who fell before January 1987. The law discriminates against these law enforcement officers because it denies their families the right to draw their survivor's benefits without taxes.

We need to treat all of our fallen officers equally. We should single out those brave officers who give their lives protecting society. We should demonstrate a special reverence for their demanding and dangerous work as law enforcement officers. Easing the burden on surviving family members is a fair and appropriate gesture to convey our thanks and respect. Members should show our appreciation by supporting this legislation.

Mr. RAMSTAD. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. BARR of Georgia). The question is on the motion offered by the gentleman from Minnesota (Mr. RAMSTAD) that the House suspend the rules and pass the bill, H.R. 1727, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. RAMSTAD. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

## GENERAL LEAVE

Mr. RAMSTAD. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous matter on H.R. 1727.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

## FAIRNESS FOR FOSTER CARE FAMILIES ACT OF 2001

Mr. LEWIS of Kentucky. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 586) to amend the Internal Revenue Code of 1986 to provide that the exclusion from gross income for foster care payments shall also apply to payments by qualified placement agencies, and for other purposes, as amended.

The Clerk read as follows:

H.R. 586

*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 ''Fairness for Foster Care Families Act of 2001''.*

***SEC. 2. EXCLUSION FOR FOSTER CARE PAYMENTS TO APPLY TO PAYMENTS BY QUALIFIED PLACEMENT AGENCIES.***

*(a) IN GENERAL.—The matter preceding subparagraph (B) of section 131(b)(1) of the Internal Revenue Code of 1986 (defining qualified foster care payment) is amended to read as follows:*

*''(1) IN GENERAL.—The term 'qualified foster care payment' means any payment made pursuant to a foster care program of a State or political subdivision thereof—*

*''(A) which is paid by—*

*''(i) a State or political subdivision thereof, or*

*''(ii) a qualified foster care placement agency, and''.*

*(b) QUALIFIED FOSTER INDIVIDUALS TO INCLUDE INDIVIDUALS PLACED BY QUALIFIED PLACEMENT AGENCIES.—Subparagraph (B) of section 131(b)(2) of such Code (defining qualified foster individual) is amended to read as follows:*

*''(B) a qualified foster care placement agency.''*

*(c) QUALIFIED FOSTER CARE PLACEMENT AGENCY DEFINED.—Subsection (b) of section 131 of such Code is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:*

*''(3) QUALIFIED FOSTER CARE PLACEMENT AGENCY.—The term 'qualified foster care placement agency' means any placement agency which is licensed or certified by—*

*''(A) a State or political subdivision thereof, or*

*''(B) an entity designated by a State or political subdivision thereof,*