from 14 and 24 months, far shorter than depreciation rules. This skewed limitation places manufacturers at a competitive disadvantage.

In a slowing economy, more flexibility is needed over capital investment choices. Many manufacturers would like to expand their businesses and increase employment opportunities. They would have greater opportunities to do so if the tax code recognized a more realistic economic life expectation for this equipment. Unfortunately, these business owners often put off investing in new equipment due to the unfavorable tax treatment they receive from the outdated computer depreciation schedule.

Specifically, the legislation we are introducing would update the tax code to acknowledge the rapid advancements in computer technology by changing the depreciation period for computer equipment used in manufacturing processes from five years to two years. We need to encourage businesses to make investments that will keep them competitive, not penalize them with an outdated tax provision.

Please join us in this effort to inject a little common sense into the Internal Revenue Code by cosponsoring the Computer Equipment Common Sense Depreciation Act.

CHILD PROTECTION/ALCOHOL AND DRUG PARTNERSHIP ACT

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 17, 2001

Mr. RANGEL. Mr. Speaker, I reintroducing legislation today to improve the prevention, screening, and treatment of substance abuse for parents with children in the child welfare system. Regrettably, child welfare workers and judges are not always sufficiently trained in how to detect and cope with substance abuse problems. And of even greater concern, when accurate assessments are made, there is often a lack of available treatment. In fact, the Department of Health and Human Services reports that 63 percent of all mothers with drug problems do not receive any substance abuse treatment within a year.

To combat this threat to child safety and family stability, I am introducing the Child Protection/ Alcohol and Drug Partnership Act, which would provide $1.9 billion over the next five years to States that develop cooperative arrangements between their substance abuse and child abuse agencies to provide services to the parents of at-risk children. Bipartisan companion legislation has been introduced by Senators SNOWE and ROCKEFELLER.

Under the bill, funding would be disbursed to States based on the number of children in the State. To receive their allotment under the program, States would be required to spend a match starting at 15 percent in 2002, rising to 25 percent in 2006. In addition, they would be required to provide a detailed analysis of their current efforts to address substance abuse issues for families in the child welfare system and specify the additional steps they intend to pursue with the new funding (supplanting of existing funds would be prohibited). Funding could be used for a variety of specific activities, including: providing preventive and early intervention services for children of parents with alcohol and drug problems; expanding the availability of substance abuse treatment, including residential treatment, for parents involved with the child welfare system; and improving the screening and assessment of substance abuse problems for families in the child welfare system.

I urge my colleagues to join me in sponsoring this proposal, which is strongly supported by the Children's Defense Fund, the Child Welfare League of America, the National Association of State Alcohol and Drug Abuse Directors, and the American Public Human Services Association.

CONFERENCE REPORT ON H. CON. RES. 83, CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2002

SPEECH OF

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 9, 2001

Mr. MOORE. Mr. Speaker, I rise today in opposition to the conference report on H. Con. Res. 83, the Budget Resolution for Fiscal Year 2002.

This conference agreement was developed in a manner which abused the congressional budget process. Consider the following:

The debate in the House on the tax cut contained in this budget resolution has already taken place. We were forced to vote on these cuts—which far exceed the levels contained in this conference agreement—months before we will understand the full impact of what we were considering.

The House was later forced to consider its version of the budget resolution prior to receiving the President's budget.

The Senate Budget Committee was never afforded the opportunity to consider this bill; rather the committee of jurisdiction was circumvented using a questionable procedure.

Minority House and Senate Members were explicitly noticed that they would not be included in negotiations between the two chambers to work out differences between the competing versions of the budget.

Finally, in the most recent example of an abuse of power, the House leadership filed late last week a resolution only moments before it was to be adopted in the dead-of-the night, without a Congressional Budget Office analysis or a Joint Tax Committee scoring of the tax cut.

Mr. Speaker, in its haste to rush through a conference report before anyone had a chance to look at the details, two pages were lost that happened to contain language crucial to the compromise that persuaded moderates to agree to this budget. As a result, members, including the minority, were afforded the opportunity to examine this budget in detail over four days. This fortuitous event afforded me the opportunity to discover that the numbers in this budget simply do not add up and that there is much more missing than two pages.

Mr. Speaker, the conference agreement calls for $661.3 billion in discretionary spending for fiscal year 2002. Instead of making recommendations for the level of funding for our national priorities, however, the conference agreement lists CBO baseline levels, and then uses a plug number of $6 billion in a catchall function known as ''allowances'' to make the numbers for 2002 add up.

These unrealistic discretionary spending levels will result in a year-end conflict over funding levels for appropriations bills, much like those we have seen in years past. Undoubtedly, we will soon be faced with a chaotic budget process that drags on into the fall that produces much higher spending than would have been necessary had we reached agreement on realistic spending levels within the context of the budget resolution.

Moreover, if one takes these spending numbers at face value, then this majority has broken its promise to increase funding for education and the critical research needs at the National Institutes of Health (NIH). The majority will argue that the function numbers in the conference agreement do not represent intended policy and that increases for education and NIH can be provided by the Appropriations Committee.

But if appropriators can change the recommended levels, what purpose does this budget resolution serve? The troubling conclusion is that either these increases will come at the expense of other programs or we will once again far exceed the spending targets outlined in this resolution.

More troubling than the unrealistic spending levels are the items missing from this budget. Last week, the President established a Commission on Social Security reform and announced his commitment to pursuing a national missile defense system. Nobody knows how much either of these broad initiatives will cost and the budget fails to account for either of these items.

Also conspicuously missing from this conference report are funds for debt reduction. This budget commits funds dedicated to the Medicare and Social Security Trust Funds to debt reduction without devoting a single dollar of our projected on-budget surpluses towards paying down our national debt. This is like a family using one credit card to pay off another and then claiming that their debt was paid. The American people will not be deceived by this manipulation.

Finally, there is one more missing page that explains how all of our other priorities, including education, emergencies, defense increases and future tax cuts, will fit into the so-called contingency fund. Indeed, the overall tax and spending totals in this budget will virtually eliminate the non-Social Security, non-Medicare budget surplus. Any additional expenditures as expected in defense; any downward revisions of the surplus projections that may occur due to our slowing economy, increased unemployment, decreased labor productivity, and lower-than expected revenue collections; or, any additional tax cuts above and beyond those contained in this so-called agreement—and I have reason to believe that these will occur since the Secretary of the Treasury testified last week that he would be willing to consider tax breaks that go beyond the budget resolution on a case-by-case basis—will return this nation back to the era of deficits, tapping our Social Security and Medicare Trust Funds.

Mr. Speaker, on May 1, 2001, I sent the Chairman of the Budget Committee a letter indicating I could support the proposed budget resolution provided that the resolution cut taxes no more than $1.25 trillion, set realistic spending levels, and maintained a commitment to debt reduction by ensuring that any