reminder that our officers of the peace are as vulnerable as any they seek to protect from those that wish to inflict harm on others.

Jason Schwartz, a 26-year old Fremont County Sheriff's Deputy, was mercilessly shot in his car after apprehending Michael and Joel Stovall in Canon City, Colorado. I would like to take a few moments to raise the service and life of this gracious young man to the attention of this body and offer our sympathies to his family and friends at this time.

While we may not ever fully understand the reasons why this event ever happened, we must allow our hearts to be filled with the joy that Jason brought to us while he was with us. Jason was a strong and dependable leader who was just beginning a long career as a sheriff's officer. Everyday he demonstrated his charisma and enthusiasm for his job and it was evident in all he did. His colleagues as well as members of the community respected Jason. His presence was a shining star for many to emulate.

Jason's one month-old son, Mason, and his wife Sheryl live to remember the honorable service he offered the people of Fremont County. Words simply cannot begin to express the admiration, the appreciation and the solemnity that we all have at this time of remembrance and mourning.

Mr. Speaker, Jason will live within the hearts and minds of all of those that he touched. His brave and selfless service ensures that he is not a forgotten hero. This tragic event cut short Jason's dreams and our entire community joins together to offer our sympathies and condolences. At this time of remembrance, I would like to extend my deepest sympathy and the sympathy of this Congress to Jason's family and friends and let them know that my thoughts and prayers are with them.

TRIBUTE TO BILL IVEY

HON. EARL F. HILLIARD

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. HILLIARD. Mr. Speaker, the retirement of William J. Ivey from the Chair of the National Endowment for the Arts is a great loss for the nation. He has demonstrated a remarkable capacity to bring diverse partners to the conversation of arts policy—fully engaging the nonprofit, foundation and corporate communities in a dialogue about the future of the arts in America. He has put the outcomes of these conversations into practice, initiating new programs that lengthen the reach of federal dollars, spur giving from the private sector, and build community support for the arts.

Meeting the vast needs for arts funding with limited federal resources is a serious challenge. Under Chairman Ivey's leadership, the NEA created the Challenge America program, which has extended the geographic reach and the leveraging capacity of federal arts dollars while strengthening the arts in rural and inner-city communities. Chairman Ivey has challenged America to build a lasting infrastructure of support for the arts at the local level by developing cultural plans, utilizing technology, and strengthening educational opportunities for children.

I join with the rest of Congress at this time to thank him for his work and to wish him well as he continues his life. Without doubt, he will continue to contribute to the culture of the American people in many ways.

FAREWELL TO BILL IVEY

HON. JAMES P. MORAN

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. MORAN of Virginia. Mr. Speaker, I have never been timid about my support for the National Endowment for the Arts or my passionate belief about the importance of the arts in our culture and the role of the federal government in fostering the arts. Just as profoundly, I believe we have been blessed to have Bill Ivey at the helm of that agency at a critical time.

I have thousands of civil servants among my constituents. I know the dedication they bring to their work.

Billy Ivey would rank among the top of those who come into government only for a time—contributing their special backgrounds and abilities. His appointment to be Chairman of the NEA was an inspiration.

Bill did not have to be converted to the idea of connecting the arts and the NEA to communities and families. He was one of its prophets.

As a life-long folklorist, when Bill Ivey talks about America's Living Cultural Heritage, it's clearly not a phrase from a good wordsmith. That devotion comes from his very soul. When he says ''Living Cultural Heritage,'' you can practically see his toes growing into the ground like tree roots.

He also brought another skill to the NEA, one that is as critical to success as it is often overlooked. From having run a non-profit organization for more than 25 years, Bill understood, and had met, the challenges of leading and managing a large organization. We never saw that directly on the Hill. But I have heard from my constituents who have worked for Bill at that agency that he was extraordinary. We have certainly seen the results.

Most heads of agencies or programs might get to know the Chairmen and a few key Members of the Authorizing and Appropriating Committees with relevant jurisdiction. Bill Ivey tried to meet all of us, especially all of the critics of the NEA. He pounded the terrazzo and marble of our halls to meet hundreds of Members of Congress, reinforcing the agency's supporters and disarming its detractors. He gave us concise briefings on the NEA's programs and procedures, and on his vision for how the NEA could enrich our families and communities.

He took back to the NEA the priorities of our constituents. He instituted many experimental programs, among them: for fostering partnerships among local community organizations, for positive alternatives for young people, and for enhancing the use of arts in education. He promoted outreach in formal and informal initiatives—and in simply making outreach a priority in everything the NEA did. In the last four years, with mostly a flat budget, the NEA increased the number of applications received, and doubled the number of grants given. Bill Ivey, and the National Endowment for the Arts under his leadership, gave Congress more than ample reason for FY 2001 to give the agency its first budget increase in eight years.

Mr. Speaker, Bill Ivey is moving on to other challenges, but his accomplishments in leading the NEA can never be exceeded. Personally I will miss him.

Our nation now faces a new challenge brought upon by the terrorists attacks on September 11th. I share Bill Ivey's belief that the Arts can play a critical role healing this country. Following Bill Ivey's tenure at the NEA, the Arts community is in a better position to respond to this new challenge.

RECOGNIZING THE LIBERTY BOY SCOUT TROOP 214

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. GRAVES. Mr. Speaker, I rise today to recognize the Liberty Boy Scout Troop 214 for its work and sacrifice in honor of all the people who both survived and who lost their lives in the terrorist attacks on September 11th, 2001, their families and their friends.

These terrorist attacks mark a solemn moment in America's history. American men and women, civilians and soldiers, firefighters and police, mothers and fathers, were slain for a cause so terrible, so heinous, and so despicable that we find it unimaginable and indescribable. United, Americans seek to find meaning and hope in a seemingly hopeless and meaningless act. In the days since these terrible terrorist attacks, America has been shoulder-to-shoulder in a struggle to meet the challenges of a world that is a little less safe, a little scarier, and far less predictable. The efforts of organizations like the Liberty Boy Scout Troop 214 signify the commitment and concern of Americans everywhere. Our nation's strength does not lie in her military might but rather in the collective compassion of its people.

Since the September 11th terrorist attacks, the Liberty Boy Scout Troop 214 has raised more than $6,000 by selling ribbons to assist in the rescue efforts and to provide for the grieving families. The patriotism and persistence of Boy Scout Troop 214 is a lasting memorial to the thousands of victims who perished in New York, Washington, and Pennsylvania.

Through the days, weeks, and months ahead, all Americans must come together and do what they can to assist the nation's war effort. Whether it is giving blood, sending donations, praying for the thousands of grieving families, or simply saying thanks to the brave men and women who put their lives on the line each and every day so that we may be free, it is important that the American people are vigilant in their efforts to overcome this evil. Though our nation has witnessed unspeakable horror, America's virtues, determination, and faith continues to shine brightly on the world.

I am confident that the United States will seek out those that harbor hatred, terror, and depravity in their hearts; and we will defeat them. This is a war that we must, can, and will win. May God bless the families and children grieving across this great nation and may God bless America.

TRIBUTE TO WILLIAM J. IVEY

HON. CHRISTOPHER SHAYS

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. SHAYS. Mr. Speaker, it gives me great pleasure to recognize William J. Ivey for the extraordinary work he has done over the past three years on behalf of the arts.

During his tenure at the NEA Chairman Ivey developed a nonprofit cultural organization and worked to protect America's living cultural resources. An advocate for various art forms, he has, without a doubt, fulfilled the Endowment's mission to ''foster the excellence, diversity, and vitality of the arts in the United States, and to broaden public access to the arts.''

Chairman Ivey, I thank you for all your hard work over the past three years and wish you well in your future endeavors.

THE DISPLACED OLDER WORKER ASSISTANCE ACT OF 2001

HON. CHRISTOPHER H. SMITH

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. SMITH of New Jersey. Mr. Speaker, today I am introducing legislation to provide targeted tax relief to all workers who are laid off and who receive severance benefits, and to grant re-training assistance to older workers who often have special difficulties when trying to find new employment after a lay-off.

My legislation would allow all workers, of any age, to exclude up to $15,000 from their taxable income for severance pay, effective after the date of enactment.

This legislation is based on the commonsense principle that having one's employment terminated is painful enough for a family to deal with. Clearly, the federal government should not make matters worse by levying additional taxes on non-recurring severance payments.

Severance benefits often create the impression of affluence on paper, and when they are counted as ordinary income (as is the case under current law). The payments boost family incomes into higher tax brackets, and result in higher tax liability. In many cases, a sizeable portion of the severance benefit is lost to the I.R.S. in the form of higher taxes.

This glitch in our tax code was brought to my attention several years ago by a constituent of mine, Mr. Bill Giovennetti of Hamilton, when he told me that he lost thousands of dollars of his severance benefits when he was forced to take early retirement in the early 1990s, as his company was downsizing. Because he was a long-time employee, his severance benefit was fairly significant, and it put him into a higher tax bracket. He protested this taxation to the I.R.S., thinking initially that it was some kind of mistake. Common sense would suggest that the I.R.S. would not want to kick a man when he's down on his luck and out of a job by hiking his taxes and taking away part of his severance package. When he got the letters back from the I.R.S. telling him that severance pay is included and taxed as regular income, he couldn't believe it.

His case is not the first, nor will it be the last, unless this legislation becomes law.

Current law on taxing severance pay has no policy justification. Severance pay is not recurring income. Including it as income distorts a person's true financial situation and makes them appear more wealthy. However, the fact of the matter is that the family's actual financial situation has been weakened by the impending lay-off. The non-recurring nature of severance payments is not recognized by our tax code, and in effect, current law is harshest on those workers who put in the longest years of service to their employer. People should not suffer a tax penalty merely because they have been loyal, longstanding employees, and my legislation provides necessary and needed tax relief to middle class families.

The exclusion can be taken either in the year the severance payment is received, or in one of the next two succeeding taxable years. I have capped the exclusion at $15,000, to ensure that taxpayers are helping those who really need our assistance, not padding the ''golden parachute'' bonuses of CEOs.

Mr. Speaker, since the horrible events of September 11, literally tens of thousands of workers—particularly those in the airline, travel, and tourism industries—have been laid off. Over 100,000 lay offs are anticipated in the airline industry alone when all is said and done. Our economy has taken a body blow, and we will need to provide our laid-off workers all the help we can give so that they can land on their feet.

Severance payments are more than just a reward for service. Severance benefits often are used by laid-off workers as seed capital to start their own businesses. They are used for retraining purposes, such as tuition or fees for specialized training programs. Taxing these benefits is like throwing an anchor to a drowning swimmer. Instead of being a tax albatross, severance payments should be a lifeline that unemployed workers can rely upon when trying to find another job.

Not all workers who are laid off find it easy to get another job that pays wages similar to their last job. In fact, older workers —especially those over the age of 50—often experience major difficulties. To address this problem, my legislation provides a $2,000 targeted refundable tax credit for displaced older workers to help them with retraining expenses.

Workers over age 50 usually have spent most (or all) of their careers at the same firm, and often experience difficulties finding new employment after suffering a lay off. This is the result of a number of factors, including: (1) middle-aged employees do not always receive continuous training, and therefore existing job skills might be obsolete in the current job market, (2) the middle aged employee often has higher salary requirements than other workers seeking employment in his or her field, (3) prospective employers are often reluctant to invest additional training in older workers because the firm will not be able to recoup that investment before the employee retires, and (4) the terminated employee may need to switch industries entirely, necessitating training, since the old industry skills are specialized and not easily transferable.

Since the employer often does not have an incentive to invest in retraining for older workers, this tax credit will help individuals retrain and find new employment so that they may be gainfully employed for a period of time before retirement.

Because only workers over age 50 can claim the $2,000 credit, this should significantly reduce the costs of the credit, and it also targets the relief where it is most needed. The credit is also refundable, so it can be claimed as a refund even if the person has no taxable income. In this way, the legislation is certain to benefit lower-income workers.

The qualified retraining expenses under the bill are for items such as tuition and fees, books, supplies, equipment for college or technical retraining courses, and/or meals and lodging at an educational institution.

There is a means test which affects those earning over $100,000 for a married person filing jointly, $75,000 for an individual, or $50,000 for a married person filing separately. The value of the credit steadily diminishes for those earning over these amounts. The means test was included to ensure the retraining credit is targeted to help the middle class.

Lastly, my bill initiates a comprehensive study on the special needs of displaced older workers. As many of my colleagues know, federal job assistance programs ought to be tailored to meet the various needs of workers seeking new jobs. Anecdotal evidence suggests older workers may have unique retraining needs. This study will focus on the needs of such workers, and help agencies meeting these needs decide how existing programs should be improved.

The bill would require the General Accounting Office (GAO) to study the special needs of older (age 50+) displaced workers, and would examine: (1) the unique differences in needs between older and younger workers trying to find a job after a lay off, (2) an assessment of whether current programs adequately meet these special needs (if any) of older workers, (3) an assessment of whether older workers are disproportionately and negatively impacted by job losses attributable to international trade, and (4) an assessment of whether the private sector has sufficient incentives to invest in worker retraining for older workers.

Mr. Speaker, our workers who have suffered a lay off need our help. In the wake of September 11, we now have two enemies to fight: terrorism and recession. My proposal is just one component of the effort to get our economy moving again and to help unemployed workers regain their financial footing.

RECOGNIZING THE LIBERTY ROTARY CLUB

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 2, 2001

Mr. GRAVES. Mr. Speaker, I rise today to recognize the Liberty Rotary Club for their work and sacrifice in honor of all the people who both survived and who lost their lives in the terrorist attacks on September 11th, 2001, their families and their friends.

These terrorist attacks mark a solemn moment in America's history. American men and women, civilians and soldiers, firefighters and police, mothers and fathers, were slain for a cause so terrible, so heinous, and so despicable that we find it unimaginable and indescribable. United, Americans seek to find meaning and hope in a seemingly hopeless and meaningless act. In the days since these