We should not send a signal that we are willing to return to the days when profitable corporations could completely escape taxation.

One proposal in the bill is so atrocious it requires special mention. The so-called ''neutral cost recovery system'' is a potentially disastrous idea masquerading as a simple, fair investment incentive.

NCRS, or ''nickers'', as it is known, aims to help solve a real problem for American business. But it is plainly the wrong answer to the right question. The question is, ''What can we do to make the depreciation rules more simple and more favorable to investment?'' The answer provided by NCRS is to add complexity, make depreciation a multiple choice game, raise the prospect of tax shelter activities, and try to hide $120 billion in lost revenues by pushing it outside the budget window.

Other provisions in the bill pursue worthwhile goals. For instance, the bill correctly identifies the ''marriage penalty'' as a problem for many American families. Yet the solution it proposes would require these families to plow through a complex set of instructions and calculations, only, at the end, to qualify for a maximum of $145 in relief.

The centerpiece of the plan is the proposal to provide tax relief to beleaguered American families through a child credit. But characteristically, the bill goes too far. The bill's sponsors make the case that middle class families making thirty to fifty thousand dollars a year are hard-pressed and deserve relief. But that argument cannot be made with the same force to apply to families making $150,000 to $200,000 a year. Yet they will enjoy the full benefit of this child tax credit.

The point here is not that upper income Americans should be punished for their success. The point is that the problem with this entire bill, and the reason we should defeat it, is that we simply can't afford it.

Mr. Chairman, the national debt of the United States is fast approaching five trillion dollars. We continue to add two hundred billion dollars a year to that total.

This Congress has talked a strong game on deficit reduction. We have talked about amending the constitution. We have talked about making the hard choices. Today, though, we are not making hard choices. We are making easy choices.

We have before us a bill that provides specific tax cuts. $630 billion worth, over the next ten years, of very specific tax cuts. Every American knows about the $500 child credit. Every business knows about the AMT relief. Every investor knows about the capital gains exclusion. We have been specific in making the easy choices.

But when it comes to spending cuts, we have not been specific. We have passed a package of rescissions. $12 billion dollars. We have passed a welfare reform bill that would, if enacted, cut spending by $62 billion over five years. We have in this package today Medicare savings and reforms of the pension plans for federal employes, Members of the House, and our staff, that will save, combined, $21 billion over five years.

The total spending cuts—specific, identified spending cuts—included in this package will save $87 billion over five years. Add in the $12 billion saved in the rescission, and you have $99 billion. That amount is slightly more than half the $189 billion cost of the tax cuts.

Where is the rest of it? It comes in the form of a promise. The sponsors of the bill promise they will save the rest of the money by lowering the caps on discretionary spending. They have issued an ''illustrative list'' of spending cuts.

But we have no specific cuts. We can tell the American people what taxes we are cutting, and how much of their money we are giving back. We know how much federal revenue we will give up in the process. But when the American people say, ''Thank you very much for the tax cut. But I thought the government was deep in debt. How can you afford to cut taxes?,'' this bill answers ''Don't worry, we'll tell you later.''

Mr. Chairman, that is not good enough. To balance the federal budget will require $1.2 trillion in savings over the next seven years. This bill takes a giant step backwards in achieving that goal. It would add $630 billion in red ink over the next decade.

Let's make this clear—we need deficit reduction now—first. If, after we have cut spending and reduced the deficit to the point where it no longer acts as a drag on the economy, then we can talk about further spending cuts to provide tax relief. But the spending cuts have to be specific, not just promises. That's the reason I will vote no on this legislation.

TRIBUTE TO RALPH G. NEAS

HON. KWEISI MFUME

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 2, 1995

Mr. MFUME. Mr. Speaker, I want to submit for the RECORD a column prepared by the chairperson of the Leadership Conference on Civil Rights [LCCR], Dr. Dorothy Height. This column speaks to the endless contributions that this organization's executive director, Ralph G. Neas, has made over the years. Ralph is completing his 14-year tenure at the helm of the LCCR and I wanted to take this time to share this article which reflects upon his contributions to equal opportunity for all Americans.

THE NEAS YEARS AT THE LEADERSHIP CONFERENCE ON CIVIL RIGHTS

Last summer, Ralph G. Neas announced that he would be leaving as Executive Director of the Leadership Conference on Civil Rights (LCCR)[1] in the Spring of 1995. Much too soon that time has come. As Ralph completes his fourteen-year tenure at the helm of the Nation's oldest, largest, and most broadly-based coalition, it is an appropriate moment to reflect upon his extraordinary contributions to the cause of equal opportunity for all Americans and some of the reasons why he has earned his reputation as an effective leader, strategist, advocate, and coalition builder.

THE BIPARTISAN LEGISLATIVE SUCCESSES

Ralph Neas took over as Executive Director of the Leadership Conference, the legislative arm of the civil rights movement, on March 31, 1981, after eight years as a chief legislative assistant to Republican Senators Edward W. Brooke and Dave Durenberger. Ronald Reagan had just been sworn in as president. Senators Strom Thurmond and Orrin Hatch had just replaced Senators Edward Kennedy and Birch Bayh as chairs of the Senate Judiciary Committee and the Senate Subcommittee on the Constitution, respectively. The previous year, Senator Hatch had successfully filibustered to death the Leadership Conference's top legislative priority, the Fair Housing Act of 1980. Many feared that a similar fate awaited the Conference's top priority in the 97th Congress, the legislation to extend the Voting Rights Act of 1965, which was to be introduced in early April of 1981.

No small wonder then that many friends of Ralph, who just two years earlier had been totally paralyzed, on a respirator, and near death in a Minneapolis hospital room, told him that this was not their idea of a brilliant career move. But Ralph believed that his professional training in the Senate, where he had been the senior staffer on civil rights issues, and his bout with Guillain-Barre Syndrome, which had profoundly influenced his life, had prepared him for such a professional challenge.

The situation in the Spring of 1981 demanded bipartisanship, creativity, pragmatism, and leadership. Ralph and his LCCR colleagues showed an abundance of these qualities during the arduous eighteen month campaign to enact the 1982 Voting Rights Act Extension. Many people argued that the time for federal control over local voting processes had ended. But LCCR advocates demonstrated a continuing need and their efforts helped pass the extension by votes of 389 to 24 in the House of Representatives and 85 to 8 in the Senate, leaving President Reagan with no choice but to sign the historic measure into law. That law not only extended the Voting Rights Act for 25 years, but also extended the Act's bilingual assistance provisions and overturned a 1980 Supreme Court decision by reinstating the results standard in the Voting Rights Act.

The remarkable victory against great odds set the tone for the next fourteen years for LCCR. Indeed, the 1982 Voting Rights Act Extension campaign embodied several of Ralph's principal legislative theorems. Theorem number one is to always put together the strongest possible bipartisan bill that can be enacted into law. During the twelve years of the Reagan-Bush presidencies, that usually meant having at least two-thirds majorities in both Houses. Theorem number two is that any successful national legislative campaign must effectively integrate grassroots, Washington lobbying, and media strategies. If one component is absent, the legislative campaign is likely to fail. And third, it is essential that the coalition always remains cohesive and united, never allowing adversaries to successfully use the tactics of divide and conquer. If these basic principles are understood, then one can comprehend the success of the 1982 Voting Rights Act Extension and the legislative victories that followed.

And there were many other LCCR legislative successes. No one could have predicted that more than two dozen LCCR legislative priorities would be enacted into law during Ralph's years at LCCR. In addition to the 1982 Voting Rights Act Extension, Ralph coordinated many of these legislative achievements for the Leadership Conference, including the:

Civil Rights Act of 1991—Overturned eight Supreme Court decisions which had made it much more difficult for victims of discrimination to get into court and to prove discrimination (the first time Congress has ever overturned more than one Supreme Court decision at one time). It also codified the ''disparate impact'' standard. And it provided for the first time monetary damages for women,

[1] On May 3rd, at its Annual Dinner to be held at the Hyatt Regency on Capitol Hill, the Leadership Conference will be celebrating its 45th Anniversary and presenting its Hubert H. Humphrey Civil Rights Award to Ralph G. Neas.

persons with disabilities, and certain religious minorities who are victims of intentional job discrimination.

Americans with Disabilities Act (1990)—Perhaps the most significant and dramatic improvement in civil rights law in two decades. Provided civil rights protections in employment, transportation, communications, and public accommodations for the 49 million Americans with disabilities.

Fair Housing Amendments Act of 1988—Provided for the first time an effective enforcement mechanism. Also prohibited discrimination against persons with disabilities and discrimination against families with children.

Japanese-American Redress Bill (1988)—Apologized to Japanese-Americans interned in prison camps in the United States during World War II and authorized $20,000 to each of those who are alive.

Civil Rights Restoration Act—Congress overrode a presidential veto and overturned the 1984 Supreme Court Grove City decision. The Civil Rights Restoration Act restored the broad coverage of the four major civil rights laws that prohibit the federal funding of discrimination against minorities, women, persons with disabilities, and older Americans.

The final passage votes on all these laws averaged 85% of both the House and the Senate. In recognition of that extraordinary bipartisan success, Senator Edward Kennedy has called Ralph ''the 101st Senator on Civil Rights.''

Ralph also managed the successful campaigns to preserve the Executive Order on Affirmative Action in 1985–1986 and to defeat the Supreme Court nomination of Robert Bork. The Bork campaign was perhaps the most forceful statement of the determination of the coalition that the civil rights gains of three decades would not be rolled back.

Other LCCR legislative priorities enacted into law over the past fourteen years include the Family & Medical Leave Act, the Motor Voter Bill, the South African Sanctions Legislation, the Religious Freedom Restoration Act, the Voting Rights Language Assistance Act of 1982, the Elementary and Secondary Education Act of 1994 (including Chapter One reform), the Martin Luther King Holiday Act, three disability measures which overturned Supreme Court decisions, the Age Discrimination in Employment Claims Assistance Act, the Gender Equity in Education Act, the Voting Accessibility for Disabled and Senior Citizens Act, the 1989 Minimum Wage Increase, the Hate Crimes Statistics Act, and key provisions of the Economic Equity Act.

Without question, the past decade and a half has been, legislatively, a bipartisan reaffirmation of civil rights laws and a bipartisan repudiation of the right-wing legal philosophy. Indeed, the right wing did not enact one major item on its regressive civil rights agenda during that time. The LCCR victories are even more remarkable when one considers that during this time two branches of government were hostile to civil rights.

While the civil rights coalition and its congressional allies achieved considerable success, there was a serious downside to the Reagan-Bush years. We had to refight the civil rights battles that had been won during the 1960's and the 1970's. While these battles were won once again, Congress, the civil rights community, and the Nation had to devote an inordinate amount of time, energy and resources in waging these rearguard actions. Consequently, while the legal achievements of the past 30 years were preserved and in a number of instances, strengthened, the Nation by and large was unable to address the unfinished agenda of the civil rights movement—the quest for social and economic justice.

For years, Ralph and his LCCR colleagues have been advocating that economic justice must be the civil rights coalition's top priority. Our legislative efforts should focus primarily in such issues as health care; affordable housing economic security, especially for women and children; child care; Head Start and other early educational opportunities; employment opportunity, including job creation and job training; and economic empowerment issues. Regrettably, just as this economic opportunity agenda seemed to be moving to the front of the legislative line, once again we may have to devote our energies to resisting efforts to dismantle the legislative achievement of the past several decades.

While the battles will be hard fought, I remain confident that LCCR and its allies will once again defeat the efforts of the right wing, whether the issue be affirmative action or the economic security net for millions of Americans. Indeed, the same type of bipartisanship, creativity, and pragmatism that characterized our efforts in the 1980's and early 1990's will lead us to victory in the last half of the 1990's.

THE EXPLOSIVE INSTITUTIONAL GROWTH OF THE LEADERSHIP CONFERENCE

While the legislative successes are critically important, it is also important to point out the institutional successes as well. the fourteen years Ralph has spent managing LCCR have been characterized by explosive growth. The budget of the Leadership Conference has grown seven-fold since 1981. And the Leadership Conference, always the nation's largest coalition, has added more than 50 new national organizations, during this time. Some of the new members are the American Association of Retired Persons (AARP), the Association of Junior Leagues, the Disability Rights Education and Defense Fund, the American Association of University Women, the Mexican American legal Defense and Education Fund, the Service Employees International Union, the Congress of National Black Churches, the American Nurses Association, the Puerto Rican Legal Defense and Education Fund, Families USA, the National PTA, People For The American Way, the United Brotherhood of Carpenters and Joiners of America, the Human Rights Campaign Fund, Citizen Action, and the National Asian Pacific American Legal Consortium. There are now 180 national organizations, with memberships totaling more than 50 million Americans, who belong to the Leadership Conference on Civil Rights.

Such institutional growth has meant also the expansion of LCCR priorities. In addition to minority, gender, religious, and age issues, the Leadership Conference has forged a consensus on disability and gay and lesbian civil rights issues. The exceptional growth of the coalition, while generating new challenges, has made the Leadership Conference stronger and even more effective.

Throughout the years, Ralph has masterfully maintained unity among the diverse elements of the LCCR coalition. And through his work in LCCR, on Capitol Hill, with the Executive Branch, and with the business community, Ralph has earned respect for his ability to build bridges between disparate communities of interest and across the spectrum of political ideologies.

Ralph has also managed the Leadership Conference Education Fund (LCEF), an independent organization that supports educational activities relevant to civil rights. Along with Karen McGill Arrington, LCEF's Deputy Director, he has supervised projects such as an award winning public service advertising campaign promoting tolerance and diversity; a children's anti-discrimination campaign; and the publication of books and reports on emerging civil rights issues.

RALPH'S NEW CAREER

To say the least, things have not slowed down during Ralph's final months as LCCR's Executive Director. He was a key strategist in the successful effort to defeat the Balanced Budget Constitutional Amendment. Presently, he is coordinating the campaign to save affirmative action. In addition, Ralph is lecturing one day per week on the legislative process at the University of Chicago Law School.

In May, Ralph will embark on a new phase of his professional life. He will join the Washington law firm of Fox, Bennett, and Turner, where he will be Of Counsel. At the law firm, he will set up an affiliate, The Neas Group, which will provide strategic counseling to business and non-profit institutions. In addition, Ralph will be a Visiting Professor on a part-time basis at the Georgetown University Law Center where he will teach courses on the legislative process.

Among the boards on which he will continue to serve are the Guillain-Barre Syndrome Foundation International, the Disability Rights Education and Defense Fund, and the Children's Charities Foundation.

On behalf of everyone in the Leadership Conference, I want to express our deepest gratitude to Ralph and wish him well in all his new endeavors. We will miss the personal qualities that made Ralph so effective in his job—his cheerfulness and optimism even when facing great challenges, his patience in working with people to resolve differences within the coalition, and the respect he accorded to everyone's point of view. But we know that there will be many opportunities to work with him as we confront the challenges ahead of us. There is no question in my mind that Ralph will continue to be one of the drum majors for justice.

TRIBUTE TO STEVEN F. WINDMUELLER, PH.D.

HON. ANTHONY C. BEILENSON

OF CALIFORNIA

HON. HOWARD L. BERMAN

OF CALIFORNIA

HON. HENRY A. WAXMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 2, 1995

Mr. BEILENSON. Mr. Speaker, we are honored to pay tribute to our dear friend, Steven Windmueller, who is retiring after a decade of distinguished service to the Jewish Community Relations Committee of the Jewish Federation Council of Los Angeles.

Steven's career reflects a lifelong commitment to the enhancement of Jewish education and community relations. Since 1969, he has actively initiated, supervised, and directed a host of programs to further these goals. In recognition of this dedication, Steven was recently honored by the Jewish Communal Professionals Association of Southern California, as well as by Operation Unity, a project dedicated to improving intergroup relations in Los Angeles.

In addition to his full-time employment with JCRC and his service to a host of community service endeavors, Steven utilizes his doctorate in international relations as an adjunct faculty member for the Hebrew Union College's