Mr. Speaker, our tax code is fundamentally unfair to the self-employed in its treatment of the deductibility of health insurance. Large corporations enjoy a permanent, 100% deduction for health insurance premiums, while the self-employed business person has previously received only a 25% deduction. Congress enacted legislation this year to make the deduction permanent, and to raise it from 25% to 30% in 1995.

I supported this legislation and was encouraged by its passage. For the sake of fairness, however, we should take the next logical step and raise the deductibility for the self-employed to 100%. We must ask ourselves a very basic and fundamental question: Why should we treat the self-employed small business person differently from a large corporation?

The fact is, small business is, by far, the country's most important motivator for innovation, job creation and economic growth. Creating a successful small business takes guts, determination, and hard work, but it represents the very best of the American dream. I know this firsthand, Mr. Speaker. Both myself and my husband are small business owners. We both have experienced the satisfaction of creating successful small businesses, creating new jobs, and contributing to our community.

However, we have also felt the onerous tax and regulatory burdens that stand in the way of successful small businesses today. Self-employed small business owners face a number of very unique problems, and the disparity in the tax treatment of health insurance cost represents one of the more troublesome of these.

Let's send a message to America's self-employed businessmen and women that they are just as important as big business. Let's restore fairness and equity to the tax code's treatment of the health care expenses of self-employed individuals. I urge my colleagues to join me in enacting this important legislation.

EIGHT ANNIVERSARY OF THE SIKH STRUGGLE FOR FREEDOM AND HUMAN RIGHTS

HON. DAN BURTON

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. BURTON. Mr. Speaker, I rise today to discuss the urgent human rights situation in Punjab. As I have said many times on this floor, The Indian government and Indian armed forces have repeatedly trampled on the human rights of the Sikh majority in this northern province.

The State Department has reported that between 1991 and 1993, the Indian government paid 41,000 cash bounties to policemen for extra judicial killings of Sikh suspects. Human Rights Watch issued a report in 1994 quoting a Punjab police officer as saying that 4,000 to 5,000 Sikhs were tortured at his police station alone. Asia Watch said in one of its many reports on the appalling situation in Punjab that virtually every Sikh being held in prison is tortured.

The Indian government's current reign of terror dates back to the attack on the Golden Temple in Amritsar in 1984. That summer, Indian security forces launched a blistering assault on this holiest of Sikh shrines, along with 38 other Sikh temples, killing an estimated 20,000 Sikhs.

The brutal atrocities committed against the Sikh people led to a strong independence movement throughout Punjab. On October 7, 1987, the five-member Panthic Committee, appointed by all of the major SIKH resistance groups, declared their intention to create an independent Sikh homeland by the name of Khalistan, and created a governing body know as the Council of Khalistan. This October marks the eight anniversary of that declaration.

The President of the Council of Khalistan, Dr. Gurmit Singh Aulakh, resides in Washington DC, and has been a tireless advocate of human rights and self determination for the Sikhs. Dr. Aulakh has worked with great determination over the last eight years to inform Members of Congress and other government officials of the terrible atrocities being committed against the Sikh people.

The human rights situation has not improved over the last eight years, if anything, it has gotten worse. Earlier this month, an esteemed human rights activist, Jaswant Singh Khalra, was abducted from his home after having publicized the murder and cremation of thousands of Sikhs by Indian security forces. Mr. Khalra is reportedly being tortured in prison. Just this week, over 150 of the most distinguished Sikh leaders held a peaceful protest in front of the Governor's mansion to protest Mr. Khalra's detention. All were arrested and harassed.

Mr. Speaker, I call on the Indian government in Punjab to begin to respect the basic and fundamental human rights that all human beings deserve—life, liberty, justice and self-determination. It is time for the reign of terror to end. I congratulate Dr. Aulakh and him many colleagues on their dedication and persistence over the last eight years. On this eight anniversary of the declaration of Khalistan, I congratulate all of the Sikh people who have peacefully and quietly stood up for their rights under an oppressive system. My thoughts and prayers are with the families whose sons and daughters have disappeared or been tortured or murdered.

LEGITIMATE BUSINESS EXPENSE DEDUCTIONS

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am introducing legislation, along with my colleague Mr. CARDIN, that would once again allow businesses to deduct the expenses they incur while responding to legislative proposals that can affect their businesses, their communities, and their livelihood. The bill would simply allow businesses to deduct legitimate business expenses incurred in contacting or working with their State representatives.

In 1993, Congress approved the Budget Reconciliation Act of 1993 which contained a provision that disallowed the deduction of certain business expenses against Federal corporate income taxes. The denial of deductibility of lobbying expenses was proposed as a means of curtailing the activities of special interests here in Washington. Those who advocated this provision made no claim that it was necessary to address any problem at the State level.

Instead of solving a problem, the enactment of this provision has created a major problem at the State level. Most businesses, and especially small business owners, can't afford the time to visit personally with their State legislators to discuss the impact of legislation on their businesses. To make sure their voice is heard in the legislative process, they count on trade associations, to which they pay dues. Of course, the dues are generally deductible as an ordinary and customary expense of doing business.

The problem under the 1993 change is that the portion of trade association dues attributable to lobbying activities by the trade association is no longer deductible. This creates a major record-keeping headache for the association and the small business owner.

The original proposal before the Congress 2 years ago would have applied to local governments as well as State and Federal government. Fortunately, before it was adopted, it was amended to exclude local government from its coverage. That was a significant improvement. The bill Congressman CARDIN and I introduced today will further mitigate the adverse impact of the proposal by exempting State legislatures as well.

As a former State legislator, I know well the value of the input of businesses in the deliberations of State legislatures. With small staffs and limited resources, State legislatures make important use of information provided by local economic interests in considering policy proposals. Additionally, State Governors frequently appoint ''Blue Ribbon Commissions'' and other advisory groups to recommend legislative solutions to problems. These advisory bodies depend on input from members of the business, professional, and agricultural communities who are knowledgeable about circumstances within the State. The record-keeping requirements and tax penalties associated with the lobbying tax discourages this important participation.

Mr. Speaker, we ought not to be making it harder for Americans to participate in the decision-making process in their State capitols. The denial of a deduction of a legitimate business expense incurred to lobby at the State level is an unwarranted intrusion of the Federal Government on the activity of State governments. At a time when we are attempting to return many responsibilities to the State level, it makes no sense for us to impose obstacles on the ability of State legislatures to gather the information they will need to do their jobs. I would ask our colleagues to join us in restoring this deduction at the State level.

IN HONOR OF ROY L. WINES, JR.

HON. MICHAEL P. FORBES

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. FORBES. Mr. Speaker, I rise today to pay tribute to a loving husband and father, a civic leader, and a hero, a man whom I revere and am proud to call my dear friend. His name is Roy Wines.

Roy was born and raised in Southampton, NY. His ancestors were of Welsh background