April 18 as the Judiciary of Queens County by the Queens Borough Lodge of Elks.

Mr. Speaker, Mr. Brown is an distinguished judge who has long served the community of Queens in many different capacities. He is a member of the American Bar Association, the New York State Bar Association, the Association of the Bar of the City of New York and the Queens County Bar Association.

District Attorney Richard A. Brown of Queens County was born in Brooklyn, NY on November 13, 1932. He received his Bachelor of Arts degree from Hobart College in 1953, was graduated from New York University School of Law in June 1956 and was admitted to the Bar by the Appellate Division, Second Department in October 1956. Judge Brown is married and resides in Forest Hills, NY with his wife and three lovely children, Karen, Todd, and Lynn.

Mr. Speaker, Mr. Brown has served the State of New York in numerous ways since becoming a member of the Judiciary in 1973. He spent 9 years serving in various important legal positions on behalf of the leadership of the New York State Senate and Assembly and at the 1967 New York State Constitutional Convention and 4 years as New York City's legislative Representative in Albany where he managed the city's Albany office and supervised its legislative program.

After serving as a Judge of the Criminal Court for less than 2 years, Judge Brown was appointed the Supervising Judge of the Brooklyn Criminal Court. In 1976, he was designated as an Acting Justice of the Supreme Court of the State of New York and was given the added responsibility for supervising the operations of the Criminal Court in Richmond County.

Mr. Speaker, in 1977, Judge Brown was elected a Justice of the Supreme Court in Queens County. He then served as the Governor's chief legal advisor for 3 years before returning to the Supreme Court as an Associate Justice of the Appellate Division, Second Department where he was twice redesignated as a member of the Appellate Division by Governor Mario M. Cuomo.

On June 1, 1991, Judge Brown accepted Governor Cuomo's appointment as the District Attorney of Queens County and was reelected without opposition to another full term in 1995. Under Judge Brown's leadership, the Queens District Attorney's Office has attained an extraordinary reputation as one of the finest prosecutor's offices in the State. Throughout his career, Judge Brown has served the judicial community and the people of New York with unwavering dedication.

Mr. Speaker, I am proud to recognize the achievements of Richard A. Brown, and I know my colleagues join me in congratulating him as he is honored by the Queens Borough Lodge of Elks.

INTRODUCTION OF THE DISTRICT OF COLUMBIA ECONOMIC RECOVERY ACT

HON. ELEANOR HOLMES NORTON

OF THE DISTRICT OF COLUMBIA

IN THE HOUSE OF REPRESENTATIVES

Monday, April 15, 1996

Ms. NORTON. Mr. Speaker, today I am introducing the District of Columbia Economic Recovery Act [DCERA], a bill to provide a Federal tax reduction to the residents of the District of Columbia. The bill comes at a time when the city's financial viability is in peril. The Constitution obligates the Congress to maintain the Capital of the United States. The DCERA will allow Congress to do so without direct aid, by encouraging middle income residents to remain and to move to the District.

Last February, the Washington Post reported that the District has already lost more residents in the 1990's than in the entire decade of the 1980's. The District's tax base is declining so rapidly that it is doubtful that it will gain the ability to support itself, notwithstanding even the most dramatic reduction in the size of its government. In 1993, for example, only 9,838 D.C. residents or 3.4 percent of the tax filers were solidly middle income in the $75,000 to $100,000 range, while 65 percent had incomes of $30,000 or less. Ominously, 11.5 percent of D.C. tax filers had an income between $50,000 and $100,000, compared with almost 20 percent nationally.

The bill seeks to accomplish the goal of replenishing middle income residents and families through a Federal tax discount. The tax is progressive because it has large initial exemptions ($15,000 for single filers, $25,000 for single heads of household, and $30,000 for married joint filers); the mortgage interest deduction and the charitable giving deductions are retained; and a uniform tax rate of 15 percent is applied in a progressive fashion up the income scale. Only bona fide District residents can qualify for this special rate and only on their D.C. sourced income. The bill defines a bona fide resident as one who has maintained his or her place of abode in the District, been physically present in such a place of abode for at least 183 days of the taxable year, and has paid District of Columbia income taxes. Naturally, District residents who work in the metropolitan region will also benefit from the tax deduction. The metropolitan region is defined by the Federal Government's ''Consolidated Metropolitan Statistical Area.''

The bill exempts capital gains, so long as they are District investments by bona fide District residents. This provision is meant to stimulate investment in D.C. businesses and other economic development. In come from Social Security and from the qualified pension plans of bona fide D.C. residents are considered D.C. sourced and thus eligible for the tax reduction. Investment income on activity within the District will also qualify for the special tax rate. In short, income from outside the District or the region will not get the benefit of the DCERA. The provisions of the bill restricting the tax reduction to D.C. residents on their D.C. sourced income are designed to prevent speculators and wealthy people from taking advantage of the bill or turning the District into a tax haven. A freeze on property taxes is an additional safeguard that I am seeking from the city council.

Some Members will question why the District should receive a Federal tax reduction that is not available to other jurisdictions. This unique bill is being considered only because of the unique responsibility of the Congress for the Capital of the United States and because a grave financial crisis threatens the District's viability as a city. The District has no State to help support it, and therefore lacks any additional sources for a long-term revenue stream or other necessary ongoing relief. The District is the only city without a State to recycle revenue from wealthier areas; the only city that pays for State, county, and municipal functions; and the only city prevented by Congress from taxing commuters who use city services. As a result, the District is a financial orphan without a State to bear State costs, such as Medicaid and prisons, and without access to the other aid that States regularly give to their troubled big cities. Because none of the usual remedies is available to the District, a tax cutting approach to stem the hemorrhage of taxpayers holds virtually the only promise.

As this House is well aware, the District is in a state of fiscal insolvency and cannot borrow from Wall Street, but only from the U.S. Treasury. A Control Board was appointed nearly a year ago and is working to downsize the Government (10,000 jobs by 1999—5,600 jobs already eliminated), control spending, and return the District to financial solvency. When New York, Philadelphia, and Cleveland became insolvent, State aid and State takeover of city functions were critical to the recovery of those cities. That possibility does not exist presently for the District, the only city in the United States without a State. As a result, there is little prospect that the city can become self-supporting without extraordinary measures.

In the absence of state aid, this Federal tax reduction is the only remedy that has the potential in this Congress to allow the District to recover from its insolvency. I believe that this approach could also serve as a model for States which want to encourage taxpayers to remain in large cities, by reducing State income taxes for city residents; but, of course, only Congress can provide such a remedy for the District. The value of a tax reduction is in the encouragement it gives to residents to remain in a city with many problems, paying high city taxes, maintaining the schools and other services, and otherwise halting decline because of increased taxpayer presence.

The District is the only jurisdiction that flies the American flag where residents pay Federal income taxes, but do not have full representation in the House and have no representation in the Senate. The four territories pay no Federal income tax at all, while the District is second per capita in the payment of Federal income taxes. This bill will not give the District full equity in this regard—D.C. residents would continue to pay Federal taxes without full congressional representation and full self-government. The District seeks only sufficient tax relief to help sustain itself through income from its own residents—as most jurisdictions do—in the absence of other viable alternatives.

I believe that the District of Columbia Economic Recovery Act fits the tax cutting mood of the country and of both parties and the administration. I ask the Members of this House to join me in our efforts to save the District of Columbia through this bill.

THE COMMUNITY MOBILIZATION CONFERENCE AND TRAINING ON GANGS, VIOLENCE, AND DRUGS

HON. BOB FILNER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, April 15, 1996

Mr. FILNER. Mr. Speaker and colleagues, I rise today to recognize the Annual Community