

TRIBUTE TO THE TUSKEGEE
AIRMEN

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 29, 1997

Mr. BROWN of California. Mr. Speaker, it is with the greatest sense of pride that I rise today, on the floor of the U.S. House of Representatives, to honor the Tuskegee Airmen who earned a glorious place in history through their heroic actions during World War II.

Due to the rigid pattern of racial segregation that prevailed in the United States during World War II, the War Department began an isolated program in 1941 to train black Americans as military pilots. Primary flight training was conducted by the Division of Aeronautics of Tuskegee Institute located near the town of Tuskegee, AL. The Tuskegee Airmen were the first African-American aviators to serve in the U.S. Armed Forces.

The first class of Tuskegee Airmen was trained to be fighter pilots for the famous 99th Fighter Squadron, slated for combat duty in North Africa. Additional pilots were assigned to the 322d Fighter Group which flew combat along with the 99th Squadron from bases in Italy. By the end of the war, 992 men had graduated from pilot training at Tuskegee, 450 of whom were sent overseas for combat assignment. During the same period, approximately 150 lost their lives while in training or on combat flights.

The Tuskegee Airmen were revered because of their reputation for not losing bombers to enemy fighters. During the course of World War II, they flew more than 1,500 combat missions, and downed a remarkable 261 enemy aircraft. In addition, this fearless squadron flew over 140 flying missions without relief. Led by Gen. Benjamin O. Davis, Jr., the first black general in the Air Force, these unsung heroes flew every mission as if it were their personal task to demonstrate the equality of all people, regardless of color or creed.

Mr. Speaker, on July 31, 1997, the Arrowhead Credit Union, Inland Empire African-American Chamber of Commerce, Phenix Information Center, and Westside Action Group will form a partnership to honor the Tuskegee Airmen in San Bernardino, CA. On this special occasion, I ask my colleagues to join me and local civic organizations in my congressional district in saluting these men for their unsurpassed bravery and patriotism in putting their lives on the line overseas while confronting racial injustice at home. We recognize their sacrifice and honor them for their service to our country.

IN SUPPORT OF EDUCATION TAX
BENEFITS

HON. JOSEPH P. KENNEDY II

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 29, 1997

Mr. KENNEDY of Massachusetts. Mr. Speaker, I rise today to highlight provisions of the pending tax bill that would affect higher education. Some of the proposals are long overdue, whereas others should never even have been considered.

On July 16, I was joined by my colleagues from the Massachusetts delegation and representatives of higher education from Massachusetts at a press conference on these very issues. I was joined by Grace Carolyn Brown, the president of Roxbury Community College, and Jon Westling, the president of Boston University, both of whom do a great job running schools in my district. BU and RCC are just 2 of the 60 colleges and universities in my district. Their students are among the 190,000 I represent—more students in 1 district than in 26 States.

I also was joined by Sam Liu, an MIT graduate student who organized a petition signed by 500 students opposing the elimination of section 117(d). There was also Roger Sullivan from the Association of Independent Colleges and Universities of Massachusetts and Harvard University staffer and student Annie Burton Byrd.

Here in the Congress, no one has done a better job of making sure the Tax Code works to the benefit of the education needs of our Nation than my colleague from Massachusetts who sits on the Ways and Means Committee, RICHARD NEAL. And in the short time they have been in office, the Members from the 3d and 10th Districts of Massachusetts, JIM MCGOVERN and BILL DELAHUNT, have been strong and forceful advocates for expanding access to higher education. I also want to thank our delegation's resident chemistry professor, JOHN OLVER, who now watches out for education on the Appropriations Committee.

When we talk about education what we're really talking about is the future prosperity and security of our country. Nothing is more fundamental to hopes of getting a good job and pursuing a rewarding career than education. It's the tool that enables people to get the high-wage jobs of the future and grow within their current careers.

There once was a time when higher education was a luxury that few could afford. Increased Federal support for loans, grants, and scholarships has helped open up the Ivory Tower to Americans from all walks of life, but today we've reached a point when the cost of this critical investment in the future is becoming out of reach.

The cost of getting a college, graduate, or professional degree has skyrocketed just at a time when higher education is more important than ever to obtaining fulfilling employment. Some experts predict that early in the next century, 75 percent of all jobs will require some level of higher education.

People of all ages understand the value of education. The fastest growing student population in the United States consists of people over 40 who are returning to school to gain new skills, who understand that what you earn depends on what you learn.

That being the case, why are we looking at a tax package that pretends to boost educational achievement but really only works for the wealthy? The Republican tax measure does little or nothing for the millions of working people who are going to school part-time while holding down a job and raising a family.

The education-friendly tax provisions described in our letter to the conferees is designed with working people in mind. It has been endorsed by over 25 college and university presidents and represents real help for the educational ambitions of our people. We urge the tax conferees to include them in the final conference report.

Here are the six provisions:

While the Republican House and Senate bills allow a tax credit equal to 50 percent of tuition costs for the first 2 years of college, our proposal covers 100 percent of costs. And while the GOP measures offer no credits for tuition costs beyond the first 2 years, we support a credit equal to 20 percent of tuition costs in the outlying years. Our provision is particularly important to students at schools like Roxbury Community College, where 1,500 dollars' worth of additional tax benefits can make the difference between getting a degree and going without one.

The current House bill includes no deduction for student loan interest while ours does.

The Senate bill permanently extends tax exclusion for employer-provided tuition assistance and does include graduate students but the House bill only extends section 127 through the year 1997 and does not include graduate students. The Member from the 2d Congressional District of Massachusetts, Mr. NEAL, has worked very hard to get permanent extension of this crucial benefit passed, because he knows that if employees have to pay taxes on expensive tuition assistance, many will decide to go without the additional education.

My colleague from Massachusetts, Mr. NEAL, has also shown great leadership on trying to retain the tax exclusion of tuition benefits for graduate students, which the House bill repeals. This provision would also hurt other employees of educational institutions who get tuition benefits. From lay teachers at Catholic schools to grounds keepers at Boston University, these people would be forced to pay taxes on the tuition benefits they and their families receive.

Our measure exempts from taxation any interest accrued on prepaid tuition accounts. It makes no sense to levy taxes on education accounts established with the aim of bringing tuition costs within the reach of working families.

Finally, our alternative eliminates the cap on tax-exempt bonds issued by private nonprofit educational institutions and other charitable organizations. This provision is crucial to the needs of colleges and universities to expand their facilities for the 21st century.

Mr. Speaker, I have the cover letter for the petition that Sam Liu organized and his statement from the press conference which I would like printed in the CONGRESSIONAL RECORD along with my statement.

MASSACHUSETTS INSTITUTE
OF TECHNOLOGY,

Cambridge, Massachusetts, June 30, 1997.

Hon. JOSEPH KENNEDY,
U.S. House of Representatives,
Washington DC.

DEAR CONGRESSMAN KENNEDY: We, 500 MIT graduate students, write to express our great shock and disappointment regarding the proposed elimination of Subsection 117(d) of the internal revenue code which excludes tuition from taxable income.

A graduate teaching or research assistant who receives a stipend of \$1300/month and tuition waiver of \$22,000/year (excluding summer tuition) will expect to pay \$650/month in State and Federal taxes under the proposed new legislation. For many students this is a 3.5 times increase in tax!

The tuition waiver granted by MIT for graduate teaching and research assistants makes graduate school a financially viable opportunity for us. If tuition is now redefined as taxable income, many of us will no