First instituted in the late 18th century, the estate tax was enacted to help our young nation build a Navy to protect our shores. Until 1916 when it became a permanent part of the tax code, it was repealed and brought back several times during times of emergency. It has been largely unchanged since the 1930's. The death tax is now a combination of three taxes: the estate tax, the gift tax, and the generation-skipping transfer tax. Its tax rate is the steepest in the tax code—beginning at 37 percent and rising to an incredible 55 percent.

The National Federation of Independent Businesses has called the estate tax ''the single greatest government burden imposed upon small family businesses.'' The National Commission on Economic Growth noted in its report that it makes little sense and is unfair to impose extra taxes on those who choose to pass their assets on to their children and grandchildren rather than spend the money before they die. This cuts to the heart of the American dream of success from hard work and fiscal responsibility. Entrepreneurs should not be punished for their success—they should be rewarded.

Why should death taxes be repealed? Besides the fact that these taxes punish savings, thrift, and entrepreneurship, they have a devastating effect on family farmers and small businesses. According to a recent report by the Center for the Study of Taxation, 7 of our 10 businesses don't survive through a second generation and almost 9 in 10 fail to make it through a third. In fact, 9 out of 10 family business owners who took over after the principal's death in a recent survey said death taxes contributed to their business' demise.

If Congress succeeds in repealing these unfair, burdensome, and punitive taxes, the economic benefits will be enormous. In fact, the Heritage Foundation in 1997 forecast that during the ten year period after death tax repeal: an average of 145,000 new jobs would be created; our economy would yield an extra $1.1 billion per year; personal income would rise by an additional $8 billion per year; and the economic growth caused by repeal would more than offset any revenue lost to the treasury from the repeal. This is just one of a number of studies that detail the extraordinary benefits of repealing estate and gift taxes.

Mr. Speaker, I ask my colleagues to join with me in sunsetting the most egregious form of taxation. We should set a goal of the end of the year 2002 to completely repeal death taxes. We must make it a priority so that we move away from punishing hard work, thrift, savings, and entrepreneurship and start rewarding these most American of values.

EXPRESSING OPPOSITION TO DECLARATION OF PALESTINIAN STATE

SPEECH OF

HON. PAT DANNER

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Ms. DANNER. Mr. Speaker, I think it is important that I clarify my position regarding the resolution that recently passed in the House of Representatives expressing congressional opposition to a unilateral declaration of a Palestinian state (H. Con. Res. 24).

My vote for this resolution was not a comment on the merits of a Palestinian state. Rather, my vote is a reflection of my belief that a unilateral declaration of a Palestinian state at this time would hamper efforts to reach a just and lasting peace between the parties. A unilateral Palestinian declaration of an independent state outside of the framework agreed upon in Madrid, Oslo and Wye would not bode well with the current, precarious state of the peace process. This is the position advanced by our Administration. Indeed, the resolution simply restates official U.S. policy. Ultimately, this is why I voted for it.

However, I would note that I chose not to cosponsor the resolution because of my concerns with its one-sided approach. I am concerned that unilateral actions by any of the parties would have a great potential to undermine the efforts we have set forth for peace—whether committed by Palestinians or Israelis. The resolution's failure to mention any Israeli unilateral actions was, in my opinion, a grave error.

The Administration has worked hard to keep this process going—to keep the hope for peace alive for both Israelis and Palestinians. Congress should work diligently to support this effort and maintain balance.

A BILL TO AMEND THE RESEARCH AND EXPERIMENTATION TAX CREDIT TO PROVIDE A CREDIT AS AN INCENTIVE TO FOSTER COLLABORATIVE SCIENTIFIC RESEARCH PROJECTS THROUGH BROADLY SUPPORTED NON-PROFIT, TAX-EXEMPT SECTION 501(c)(3) RESEARCH CONSORTIA

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from Michigan, Mr. LEVIN, together with twenty-one of our colleagues, in introducing our bill, the ''Public Benefit Collaborative Research Tax Credit.'' This bill would amend the research and experimentation tax credit in order to foster collaborative scientific research projects through broadly supported non-profit section 501(c)(3) research consortia. These collaborative not-for-profit scientific research consortia are devoted to research projects that benefit not just one company, but the economy and the country as a whole. Our amendment to the research credit would provide incentives for multi-company and multi-industry research partnerships, with the result that this important tax credit would be structured to foster the kind of collaborative research on which America's economic growth in the 21st century will depend.

Our proposal would require that the research tax credit be extended beyond its June 30, 1999 expiration date, and we strongly urge extension of the credit. The research intensive sectors of our economy find it very difficult to do planning for research due to the constant stop-and-start arising from the perennial expiration and re-enactment of the research credit. The research credit is one of our most important tax incentives for economic growth, because scientific and technological innovation are, in the final analysis, the sources of that growth.

This is why our public benefit collaborative research credit proposal is so important. More and more scientific and technological research of the greatest economic value now takes place not in the confines of individual companies, but collaboratively—and this is true for traditional manufacturing and utility sectors as well as computers and telecommunications. Yet the research credit as it currently stands actually contains disincentives for collaborative research. Companies are required to reduce their contributions to non-profit research consortia by an arbitrary 25% before those amounts can be used in the computation of the credit. Our proposal would eliminate the disincentives in current law for collaborative research, and make the research credit ''fit'' modern research-partnership approaches.

Under our bill, companies would be entitled to a flat (non-incremental) 20% credit for support payments made to non-profit, tax exempt section 501(c)(3) scientific research organizations. Section 501(c)(3) scientific research organizations are required under existing law—which would not change—to make their research results available to the public on a nondiscriminatory basis. In this way, our proposal assures that all the scientific research for which our new credit is allowed is public-benefit research. In addition, for support payments to be eligible for our credit, the tax-exempt scientific research organization receiving the support payments would be required to have at least 15 unrelated supporting members, no three of which provide more than half of its funding and no one of which provides more than 25% of its funding. This assures that only truly multi-company collaborative research consortia are supported by our proposal.

Examples of broadly supported section 501(c)(3) research consortia whose continued success is tied to our proposal are the Gas Research Institute, funded by member companies in the natural gas industry, the Electric Power Research Institute, funded by member companies in the electric utility industry, the National Center for Manufacturing Sciences, funded by a coalition of high-technology manufacturing companies, the American Water Works Association Research Foundation, funded by water utilities, and non-profit consortia funded by other utility sectors, Collaborative public-benefit scientific research conducted by these and other section 501(c)(3) research consortia (and our bill should encourage new consortia) represents some of the most efficient and economically significant research being performed in the United States today, e.g. in the areas of cutting-edge manufacturing techniques, energy efficiency, public health, and economically rational pollution control, among many other areas. Collaborative research consortia supported by our proposal are devoted to sophisticated scientific research that in many cases no single company could afford, or would be willing, to conduct on its own, because of the uncertainty of immediate success or because of the risk of copycat competitors.

For all these reasons collaborative scientific research represents our brightest economic future. Our bill amends the research tax credit provisions to foster this goal. We urge our colleagues to join us in cosponsoring this very important legislation, the ''Public Benefit Collaborative Research Tax Credit Act of 1999.''

AMENDING THE INDIVIDUALS WITH DISABILITIES ACT

HON. BOB BARR

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. BARR of Georgia. Mr. Speaker, I would like to announce the introduction of legislation which would amend the Individuals With Disabilities Education Act (IDEA) to provide more flexibility for schools, and would require the expulsion and termination of education services, if a student with a disability carries a weapon to school or to a school function, and it is determined the behavior in question of the child was not due to his or her disability.

When a student brings a weapon into school, it places every individual's life in danger. Such a potentially dangerous action cannot be tolerated or accepted; regardless of whether the student has a disability. The protection of students and faculty must be a priority. We must establish a zero tolerance for weapons in schools, and not allow federal regulations to tie the hands of school disciplinarians. IDEA strongly restricts school administrators and educators in the area of discipline.

Recently, in Cobb County, Georgia, two seventh-graders were expelled by the local school board for bringing a handgun to school. Insofar as these boys have disabilities they may very well be sent to a private school at taxpayer expense, in accordance with IDEA. Under the provisions of IDEA, if a student brings a weapon to school and is expelled, then the school board is responsible for providing alternative education services. For Cobb County taxpayers, the cost of educating a student outside the regular classroom can range between $5,000 and $41,000 a year, depending on the level of special services required.

Ninety-five percent of students in special education who are suspended or expelled for displaying violent or aggressive behavior are not disciplined. Taxpayers should not be held responsible for these children with disabilities who carry weapons into schools or school functions. This also bill reduces the amazing amount of paperwork administrators must deal with under IDEA, and it would provide for more flexibility for schools in the disciplinary process.

While I support and voted in favor of the Individuals with Disabilities Education Improvement Act, H.R. 5, in 1997, I do not support condoning behavior by a student that places the students and faculty members at risk. If it is determined a disabled student's disability was not a contributing factor, that student should be held accountable for his or her actions.

THE FOODBANKS RELIEF ACT OF 1999

HON. TONY P. HALL

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. HALL of Ohio. Mr. Speaker, I rise to introduce the Food Banks Relief Act of 1999. The purpose of this bill is to help food banks meet sharp increases in the demand for their services. The bill responds to a steady stream of studies and reports—including my own surveys of emergency food providers in March 1998 and March 1999—pointing to alarming increases in requests for emergency food assistance, especially among the working poor, children, and the elderly. I am honored to be joined in introducing this legislation by my distinguished colleague and friend, Representative JOANN EMERSON of Missouri, who is a great champion of food banks.

The 1996 welfare reform bill partially anticipated increased demand for charitable food assistance, when it mandated that $100 million from the food stamp program be used for commodity purchases for food banks, pantries and soup kitchens. However, that has proven inadequate. Food banks across the country report significant increases in requests for food, especially from the working poor. And just as the needs have grown, private donations have declined, as farmers, grocers, and others in the food industry have become more efficient and reduced the waste and overproduction that once helped stock food banks' shelves. Second Harvest, the nation's largest network of emergency food providers, estimates that public and private resources combined are only meeting about half the needs.

The fact is that the private charitable sector is shouldering an increasing share of food assistance needs, and it is overwhelming their capacity. It is time that Congress and the Administration started responding more effectively by assisting food banks—and by tackling the problems that are sending hungry people to their doors. It is ridiculous to expect that we can cut $20 billion from the food stamp program, and provide only $100 million extra each year to the food banks that former food stamp recipients are turning to, without causing hunger to soar. That is exactly what has happened, and while broader improvements to the nutrition safety net are needed, hunger won't wait. This bill would deliver the immediate, targeted relief that is needed now by food banks that are too often forced to cut rations or turn people away for lack of food.

The strong economy has helped perpetuate the myth that working people and senior citizens are sheltered from hunger. In fact, they are the main reason that the lines at food banks are growing. Children too dominate the roster of those food banks help: two out of five of their customers are children. In all, an astounding 25 million Americans are turning to food banks each month to help make ends meet and keep hunger at bay.

There is no reason that the strongest economy in a generation cannot find the small sums needed to ensure no American goes hungry. We are not short of money: states alone have $3 billion piling up in the accounts they are supposed to be using to help make welfare reform work, and the federal government has a budget surplus for the first time in decades. We are not short of commodities: agriculture production has never been more bountiful. We are short only of political will, and the honor to lend a hand to the charities that are trying so hard to end the scourge of hunger in the richest nation in history.

I hope that my colleagues will join me and Representative EMERSON in supporting this bill.

The text of the bill follows:

H.R.—

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Food Banks Relief Act of 1999''.

SEC. 2. AMENDMENT.

Section 214 of the Emergency Food Assistance Act of 1983 (7 U.S.C. 7515) is amended by adding at the end the following:

''(e) AUTHORIZATION OF APPROPRIATIONS.—(1) There is authorized to be appropriated $100,000,000 to purchase and make available additional commodities under this section.

''(2) Not more than 15 percent of the amount appropriated under paragraph (1) may be used for direct expenses (as defined in section 204(a)(2)) incurred by emergency feeding organizations to distribute such commodities to needy persons.''.

TRIBUTE TO TOM B. SMITH

HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. BERRY. Mr. Speaker, I rise today to pay tribute to a good friend and great Arkansan who passed from this world earlier this year. Thomas Benton Smith, or Tom B. as his friends called him, was born in Wynne, Arkansas where he spent his life working to improve the town and Cross County.

Tom B. served as county attorney and deputy prosecuting attorney in Cross County and was municipal judge for Cherry Valley. He was also city attorney for Hickory Ridge and had served as a special Arkansas Supreme Court associate justice. A faithful Democrat, Tom B. also spent many, many hours working as the chairman of the Cross County Democratic Central Committee, as state Democratic Committee Treasurer and was a delegate to the Democratic National Convention as well as Democratic state conventions. He was also Chairman of the Cross County Election Commission.

Serving his community and working to make Wynne a better place to live was something that Tom B. strived to do. He was a member of the Wynne Chamber of Commerce and the past president of Wynne Fumble Club and a past board member of the Arkansas Community Foundation. He was also the founding president of the board of Little Sheep Day Care at Wynne Presbyterian Church.

Tom B. meant a lot to me, my family and the people of Arkansas and he will be greatly missed. His perpetual good humor, loyalty to his friends and family and the things he cared about made him not only much beloved but made his community a better place to live, work and raise a family. Tom B. has honored all of us with his friendship and service and I am proud to have called him my friend.

SALUTE TO THE MOUNDS VIEW MUSTANGS

HON. BRUCE F. VENTO

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. VENTO. Mr. Speaker, Minnesota's Fourth Congressional District is distinctly