

its citizens to have access to needed medicine in order to address a public health crisis and should not interfere with the situation in South Africa.

RECOGNIZING THE EFFORTS OF  
THE EMPLOYEES OF ROCKLAND  
COUNTY SEWER DISTRICT NO. 1

**HON. BENJAMIN A. GILMAN**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. GILMAN. Mr. Speaker, I would like to take this opportunity to recognize the efforts of the employees of Rockland County Sewer District No. 1 in collecting over 7 billion gallons of sewerage annually, treating it, and returning clean water to the environment and the community.

As the 106th Congress works to protect and provide clean water to the communities of our nation, we must not forget those who make our legislation a reality. Their dedication protects each one of us from the pollutants which threaten the health and welfare of our children and our families.

In this spirit, the employees of Rockland County Sewer District No. 1 will be celebrating "Water Week," from May 2nd through May 8th, 1999. This event will celebrate the way people are working to protect and improve our water. It will provide the citizens of Rockland County with tours and exhibits promoting clean water initiatives; and will recognize those individuals who have dedicated their lives to protecting their community water supply.

Once again, I would like to thank the employees of Rockland County Sewer District No. 1 for their hard work and continued dedication.

TRIBUTE TO VETERANS OF FOREIGN  
WARS OF THE UNITED  
STATES

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. SCHAFFER. Mr. Speaker, today I rise to honor the Veterans of Foreign Wars of the United States (VFW). The VFW is dedicated to protecting the rights and families of those who have served in the United States military. This year marks the 100-year anniversary of the VFW.

For over 200 years, the U.S. Armed Forces have fought for freedom and protected the natural born rights of every American citizen. Blood, sweat and tears of these men and women have built and solidified our great nation into a worldwide stronghold. In 1899, the Veterans of Foreign Wars of the United States established itself a defender of the American veteran. To ensure their protection, the VFW continually echoes the soldier's voices through the halls of Congress and stands tall for widows whose spouses died across vast oceans and in the depths of foreign jungles. The VFW promotes veterans not only in times of war, but also when they return from battle, in times of peace.

Mr. Speaker, I proudly rise to honor the Veterans of Foreign Wars of the United States. All Americans, past, present, and future, deeply appreciate their service and devotion.

CELEBRATING 300 YEARS OF THE  
SIKH COMMUNITY

**HON. GREGORY W. MEEKS**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. MEEKS of New York. Mr. Speaker, on April 10th, this city was treated to the sight of the thousands of Americans of the Sikh religion marching through Washington to celebrate the 300th anniversary of the Sikh's most sacred event, the founding of the "Khalsa" (Community of Sikh believers). For Sikhs in this country and around the world, it was a sacred and inspiring day.

However, both the reporting of the march and several subsequent comments placed in the CONGRESSIONAL RECORD, made it appear as if the march was something it was not. For some reason, the comments in the newspaper and elsewhere made it appear as if the entire U.S. Sikh community was here to advocate separation from India, home of the world's largest Sikh community. This was simply not true. The Sikhs who came to Washington traveled here to show pride in their religion and their way of life. They came to celebrate the deep and abiding three-century heritage as found among the 22 million Sikhs worldwide.

It is a heritage that has enriched both this nation and the Sikhs home country, India. Sikhs have served at all levels of government in India, including the Presidency. They have played a key role in India's economic and military development. The vast majority of Sikhs are committed to India and its continued progress. The Sikh community is held in high regard by all Indians.

Sadly, a small number of Sikhs here seem to have been determined to pervert the purpose of the march. It was their intent to promote a narrow agenda—a partial dissolution of the world's most populous democracy, India. While this small minority is vocal and active, it is a very small minority of American and world Sikhs. But being active, it was their comments that got reported in the press and reprinted in the RECORD. What they espouse, a separate homeland for Sikhs has virtually no support in the Sikhs traditional homeland, the Punjab of India, and very little support here in the United States. And for good reason. Rupturing the territorial integrity of India invites greater instability in a region of the world where U.S. interests are best served by stability.

Mr. Speaker, the April 10 march showed the finest of America—freedom of religion, freedom of assembly, freedom of speech. The great numbers of Sikhs who visited our city recently came here to celebrate their religion and their way of life. Any suggestion that these Sikhs came here with a political agenda is incorrect and does a disservice to the community at large.

THE TAX EQUITY PRESERVATION  
ACT OF 1999

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 27, 1999*

Mr. CRANE. Mr. Speaker, yesterday I introduced the Tax Equity Preservation Act of 1999, H.R. 1561, to repeal the Alternative Minimum Tax, the AMT, on individuals.

The AMT must be one of the most perverse provisions found in the entire complex of the Internal Revenue Code. Like many of the taxes designed to make Americans pay their "fair share" to the government, the AMT is very inefficient and subjects taxpayers to a form of double jeopardy.

Over the last few months as Americans prepared their 1998 tax returns, they faced an array of tax deductions, exclusions and exemptions which, depending on their circumstances, they could use to legitimately reduce their tax burden. For example, the Code includes personal and dependent deductions. In addition, Congress recently provided parents with a tax credit for each of their children to help with the cost of raising the kids. There are yet other tax credits available to help offset the cost of education such as HOPE Scholarships and Lifetime Learning credits. Taxpayers may also deduct their medical expenses when they exceed 7.5 percent of their income.

More and more taxpayers are finding that, after they fill out their tax forms and take all their legitimate deductions and exclusions, Uncle Sam is telling them that they did not pay enough taxes. They must then start all over with a new stack of tax forms and compute their Alternative Minimum Tax. Unfortunately, many of the deductions, exemptions and credits available under the ordinary income tax are not available, or are reduced, under the AMT.

For example, taxpayers subject to the AMT may not take personal and dependent exemptions. State and local taxes are exempt under the ordinary income tax, but not under the AMT. Tax credits for children and education credits cannot be used to reduce the AMT burden. Even the deductibility of medical costs is more restrictive under the AMT, with only expenses exceeding 10 percent of income eligible for deductions.

Although designed to prevent "rich" taxpayers from avoiding taxes, because the AMT exemptions and deductions have not kept pace with inflation, more and more middle income taxpayers are falling victim to the AMT. The AMT exemption amounts are only \$33,750 for single filers and \$45,000 for married couples filing joint returns. Congress last updated these in 1993 and did not index them for inflation.

The Tax Equity Preservation Act will relieve taxpayers from the burden of filling out two separate stacks of tax forms and paying higher taxes. Although we could help middle-income Americans by increasing the AMT exemptions and indexing them for inflation, that would only add more complexity to the Code. The better way to preserve tax equity is to simply abolish the AMT.

I commend H.R. 1561, the Tax Equity Preservation Act of 1999, to the attention of my