

Our proposal also recognizes the financial hardships associated with caring for elderly members at home. We provide for an additional personal exemption for these taxpayers. Likewise, the Republican plan allows employers to offer long-term care insurance and cafeteria plans.

Finally, our plans expand the availability of medical savings accounts.

Mr. Speaker, the Republican plan properly buries the death tax that forces many Americans to pay the IRS 37 to 55 percent of their savings when they die, immoral, inefficient, wrong. It is time we got rid of it. This bill is the first step.

Finally, Mr. Speaker, the Republican plan also provides significant tax incentives for families and businesses in distressed neighborhoods. The family development accounts encourage low-income families to save a portion of their income by allowing tax-free withdrawal for education expenses, a first home, a business start-up, or certain medical expenses.

Mr. Speaker, hardworking Americans deserve the benefits that the Republican tax relief plan offers. It is imperative that this Congress ensure these benefits become a reality. The people deserve it. The workers deserve it. The taxpayers deserve it.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. STUPAK) is recognized for 5 minutes.

(Mr. STUPAK addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Minnesota (Mr. RAMSTAD) is recognized for 5 minutes.

(Mr. RAMSTAD addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Kansas (Mr. TIAHRT) is recognized for 5 minutes.

(Mr. TIAHRT addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Mr. BILIRAKIS) is recognized for 5 minutes.

(Mr. BILIRAKIS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

#### GUAM'S EXPERIENCE IN WORLD WAR II

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Guam (Mr. UNDERWOOD) is recognized for 60 minutes as the designee of the minority leader.

Mr. UNDERWOOD. Mr. Speaker, this evening I would like to do a World War II commemorative speech about the experiences of the people of Guam that I had intended to do last night.

Yesterday, July 21st, is a very special day in Guam's history. It is the day that the Third Marine Division, United States Marine Corps, and First Provisional Brigade of the U.S. Marine Corps and elements of the 77th Infantry Division of the U.S. Army landed on Guam to begin the liberation of Guam from the Japanese occupation.

Annually on Guam, and certainly for the past few weeks, we celebrate this event with parades and solemn speeches, a carnival and commemorative festivities which honor both the veterans who came to Guam's shores to liberate the people of Guam and for the people of Guam themselves, my people, the people who endured a brutal enemy occupation for over 2½ years.

Now, World War II, of course, is a very seminal event of this century, and Guam plays a very unique part in that. I want to talk a little bit about that this evening.

On December 8, 1941, the Japanese began bombing Guam and they landed about 5,000 army troops on December 10 of 1941. This attack was carried out simultaneously with attacks on Pearl Harbor and the Philippines. Of course, Guam being on the other side of the date line, the attack which was carried out at the same time as Pearl Harbor actually was on December 8 and not December 7.

The Japanese occupation featured a serious time of deprivation, suffering and brutality which the people of Guam, who are ethnically referred to as the Chamorro people, who were at that time not U.S. citizens but occupied a political category called U.S. nationals, endured and survived.

My purpose this evening is to give an historical perspective to those events which occurred some 55 years ago, in July of 1944, on a distant U.S. territory, to enhance the understanding of the Members of this body and the American people in general about the wartime experience of Guam and the postwar period which helped shape the relationship between Guam and the Federal Government.

Guam's experience is not unique if measured against the general experience of occupied peoples during a time of war, whether it was in Europe or China or the Philippines. Guam, after all, did not have a monopoly on human suffering. But it is a unique and special story about dignity in the midst of political and wartime machinations of large powers over small peoples and of a demonstrated loyalty to America, the kind of loyalty which was tested, the kind of loyalty that has not been asked of any civilian American community under the flag at any time during the 20th century.

□ 1845

In earlier years it may not have been necessary to give this kind of speech in

Congress. Two or 3 decades ago the Members of this body were themselves, the majority of Members of this body were themselves World War II veterans who understood what the Battle of Guam was and who probably remembered it personally, if not directly from war time experience, but certainly just being part of World War II.

Today unfortunately, most people know very little about Guam. Most Members know very little about the Battle of Guam, and perhaps think of Guam only occasionally, probably more for exaggerated stories about snakes than for the historical experience of a great and loyal people.

When the Japanese landed in December of 1941, the 5,000 Japanese soldiers faced 153 Marines, 271 naval personnel, 134 Pan American workers and some 20,000 natives that I referred to earlier who were commonly called Chamorros. All of the Americans, meaning U.S. citizen civilians, had been evacuated on October 17, 1941, in full expectation a few months before Pearl Harbor, that something was going to happen in the Pacific.

In the Aleutian Islands in Alaska all of the islanders were evacuated with the full understanding that the Japanese may occupy those islands; and so, therefore, all of the civilians were removed.

But the people of Guam remained the only American civilian community open to and eventually experiencing enemy occupation during World War II.

At the time the only units that attempted to engage the Japanese in a very brief, but symbolic, and several people died, was a unit known as the Guam Insular Guard and Insular Force which were really people who had joined the U.S. Navy. It was kind of a Navy auxiliary force composed primarily of, well entirely of, men from Guam, and they were the only ones who willingly engaged the Japanese, and several of them died.

During the time of the occupation, the people of Guam stood steadfastly loyal to America and its ideals despite the best efforts of the Japanese occupiers to propagandize the people that it was better for them to be under and be part of the Far East Greater Co-prosperity Sphere, and the people of Guam were loyal to America at the risk of their lives and certainly their livelihoods.

Symbolic of the loyalty of the people of Guam were several songs written during the course of the Japanese occupation, some mocking the Japanese emperor and occupiers and others praising things American over those things that were Japanese, and the most well-known song was "Uncle Sam, Sam, My Dear Old Uncle Sam, Won't You Please Come Back to Guam?"

It is a song that was certainly in my upbringing, and I was born after World War II. Those people of my generation and even the later generation were all taught this song in one form or another.