

day. They have lived in this country for decades, married U.S. citizens, and raised their U.S.-citizen children. Laws that single these people out for no other reason than their status as immigrants violate their fundamental right to fair treatment.

Yet, for too many years, Congress has witnessed a wave of anti-immigrant legislation, playing on our worst fears and prejudices. Since 1994, we have considered proposals to ban birthright citizenship, ban bilingual ballots, and slash family and employment based immigration, as well as to limit the number of asylees and refugees. In 1996 we passed laws denying legal residents the right to public benefits and denying immigrants a range of due process and fairness protections.

We continue to see the tragedy of September 11th used as an excuse for even more assaults on the rights of immigrants. The Justice Department is now registering certain classes of immigrants and arresting them when law abiding immigrants arrive to register. The Department is holding deportation hearings in secret and detaining immigrants even after they are ordered released. The Attorney General is reducing both the independence and number of judges that handle the appeals of immigration cases. We are fending off legislation almost daily intended to reduce if not eliminate immigration to this country.

Those who urge us to restrict the due process rights of immigrants forget the reason these rights were established in the first place. We grant due process rights to citizens and non-citizens alike; not out of some soft-hearted sentimentality, but because we believe that these rights form an important cornerstone to maintaining civilized society.

The "Restoration of Fairness in Immigration Act of 2003" furthers this proud legacy by restoring our nation's long standing compassion for individuals seeking to build a better life and reunite with their families.

The bill restores fairness to the immigration process by making sure that each person has a chance to have their case heard by a fair and impartial decision maker. No one here is looking to give immigrants a free ride, just a fair chance.

Justice and fairness, as well as our own economic interests, demand no less.

#### SUPPORTING THE EMERGENCY UNEMPLOYMENT COMPENSATION ACT

### HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 7, 2003*

Mr. STARK. Mr. Speaker, I rise to support the Emergency Unemployment Compensation Act being introduced by Democrats today.

Democrats have made it a top priority to help out-of-work Americans struggling to make ends meet in this tough economy. Given the difficulty many are having finding work, extending unemployment benefits an additional 26 weeks in every State is a necessity. Our Democratic bill does this while also retroactively extending unemployment benefits to the 800,000 Americans that exhausted their benefits on December 28th. Democrats also provide an additional 7 weeks of benefits—on top of the 26-week extension—in those States especially hard hit by unemployment.

Republican proposals for unemployment extension fall far short. They are seeking only to extend benefits a mere 13 weeks. It seems Republicans are more generous when it comes to tax breaks for their wealthy friends than for those who can really use a helping hand.

The argument that any extension of unemployment benefits is too costly is just plain wrong. The Democratic proposal requires no new spending. It simply requires drawing on the trust fund that these workers and businesses have paid into for exactly this kind of economic downturn.

As we reconvene the 108th Congress today, it will be up to the President and Congressional Republicans to extend unemployment benefits for millions of out-of-work Americans since the Republican party controls the House, Senate and the Presidency. I hope the President and his Republican friends in Congress will finally put their money where their mouths are and join Democrats to fully extend unemployment insurance for America's families.

I urge my colleagues to support the Democratic Emergency Unemployment Compensation Act to achieve that goal.

#### IN REMEMBRANCE OF STATE REPRESENTATIVE TIMOTHY OSMOND

### HON. MARK STEVEN KIRK

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 7, 2003*

Mr. KIRK. Mr. Speaker, as Americans celebrated a season of renewal and the coming of the new year, many from northern Illinois observed the holidays with heavy hearts. In the days before Christmas, State Representative Timothy Osmond was taken from his family, friends and constituents by a sudden heart attack.

It is my honor to call Tim both a colleague and a dear, dear friend. His advice was valuable to me and to his fellow members of the Illinois General Assembly. Tim approached public service with the same gentlemanly spirit with which he built his insurance business in Antioch, Illinois. As a businessman, he built a reputation as someone his customers could count on, someone who was a problem solver, and someone you knew would always give you a straight answer.

In 1989, Tim was elected an Antioch Township Trustee, and went on to serve as Township Supervisor, before being elected to the Illinois House in 1999.

In Springfield, Tim made friends quickly. One thing I appreciated most about Tim was that he thoroughly researched legislation, reading the full text of most bills. He was down-to-earth, a sincere and genuine man. It was that demeanor that defined his approach as a legislator. He saw every constituent as a neighbor, a customer and a friend, deserving his every effort, every day. That is why many constituents who never knew Tim personally felt touched by his service to the people of Illinois.

Of course this loss is most deeply felt by the Osmond family. Tim's wife, JoAnne, and their children, Michael and Colleen, shared Tim with the community. This is the often unseen sacrifice of the spouses and children of those who serve in elective office. As the Osmond

family bears this heartfelt loss, they can take solace in the respect and admiration Tim earned in public life, and the way in which he touched so many lives. I count myself among those helped by Tim. And while I will always be grateful for all Tim's professional help, it is our friendship I treasure most. He will be deeply missed.

I offer the condolences of the Congress to his family. Local leaders honored his memory by appointing his widow to serve out his term in office. We wish JoAnne well and know that she, better than anyone else, will continue Tim's work.

#### REINTRODUCTION OF LEGISLATION

### HON. CLIFF STEARNS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 7, 2003*

Mr. STEARNS. Mr. Speaker, I am pleased on this first day of the 108th Congress to introduce four pieces of legislation that I have been pursuing over the years, and for which I will continue to advocate these next two years.

First, together with the gentleman from Illinois (Mr. CRANE), I introduced bill H.R. 804, a bill to repeal the 2 percent excise tax on private foundations. The United States is blessed with a deep spirit of philanthropy. Charitable organizations serve the interest of both the individual and the community. Private foundations in particular have made measurable differences in the lives of Americans, from access to public libraries, developing the polio vaccine, and even leading in the creation of the emergency number 911. Each and every American has experienced the benefits of the tireless efforts of these foundations. Under current law, not-for-profit private foundations generally must pay a 2 percent excise tax on their net investment income. This requirement was originally enacted in the Tax Reform Act of 1969 as a way to offset the cost of government audits on these organizations. So some 34 years ago, we instituted a tax on these foundations to cover the audit expense. However, when you look at the number of audits that have been performed, particularly since 1990, the IRS audits on private foundations has decreased from 1,200 to just 191. Yet the excise collection during these 31 years has grown from roughly \$200 million in 1990 to \$500 million in the year 1999.

In addition, private foundations are bound by a 5 percent distribution rule. Foundations must make annual qualifying distributions for charitable purposes equal to roughly 5 percent of their fair market value of the foundation's net investment assets. The required 2 percent excise tax, which is payable to the IRS, actually counts as a credit to the 5 percent distribution rule.

So in a nutshell, what we have here is a private foundation making a charitable grant to the Federal Government every year, and since 1969 the number of audits have gone down; yet the number of charitable foundations has gone up.

Mr. Speaker, I believe that Americans have been more than charitable in giving the government their hard-earned dollars. It is time that we begin the process of returning the money to the people and the foundations to which it is intended.