

Stafford 39–13 in the title game at the University of Richmond stadium. And they did not just win the championship, they did it in style. The Phoebus Phantoms went undefeated during the 2002 season—finishing with a record of 14 and 0. There are 114 state Group AAA schools that play football in Virginia, and Phoebus High School was the only one to finish the 2002 season undefeated. And their win in the title game was Phoebus High School's 26th win in a row—including 10 shutouts.

Opened in 1975, Phoebus High School is the newest and smallest of Hampton's four high schools. Under the direction of Principal Phyllis Henry, the Phoebus faculty seeks to inspire students to strive for excellence and achievement in the classroom, in their extracurricular activities, and in their communities. Phoebus students meet rigorous academic requirements, and take responsibility for academic progress, behavior and attendance. The majority of Phoebus students continue on to institutions of higher education. It is clear that this drive for excellence has now been extended into the field of athletics.

Phoebus High School's championship this year marked the 8th time in the last 11 years that a Peninsula District team has won a state title in football. To quote from our hometown newspaper, the Daily Press, "High school football on the Peninsula is championship football."

We would like to extend our enthusiastic congratulations to Coach Bill Dee, his coaching staff, and all of the players on the Phoebus High School Phantoms—the 2002 Group AAA Division 5 Virginia High School League State Football Champions.

FAIRNESS, SIMPLIFICATION AND
COMPETITIVENESS FOR AMERICAN
BUSINESS ACT OF 2003

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleagues, Mr. SAM JOHNSON from Texas, Mr. PORTMAN from Ohio and Mr. RAMSTAD from Minnesota, in introducing a bill, the "Fairness, Simplification and Competitiveness for American Business Act of 2003". This bill is very similar to the one I introduced in the last Congress, and contains many of the provisions that have been included in past bills I have sponsored on international tax matters. Our trade laws and practices, as well as our commitment to the World Trade Organization, have encouraged the expansion of U.S. business interests abroad. That process continues with passage of the Trade Promotion Authority legislation and recent announcements of various free trade agreements that have been completed or are being negotiated. However, our tax policy lags far behind and seems out of sync with our trade policy. Many would argue that our international tax policy seems to promote consequences that may be contrary to our national interest.

The United States continues to be the largest trading nation in the world. In a \$10 trillion-plus economy, current data indicate that the value of our exports and imports of goods and services continues to represent about 25% of our GDP. It is no secret that our economy is

more and more trade dependent, as our companies depend on overseas markets for a much larger share of profits and sales.

Recent cases with the WTO show how our trade relations with various countries or blocks of countries affect the competitiveness of U.S. multinationals vis-a-vis their foreign competitors. Tax policy sometimes becomes intertwined with trade policy. For example, how we comply with the WTO ruling that our foreign sales corporation/extraterritorial income tax provisions are a prohibited export subsidy highlights the significance of these matters to our economy. The ruling allows sanctions that would amount to an annual \$4 billion-plus potential hit against U.S. exports, unless we come into compliance. The forty-year-plus history behind the FSC/ETI and predecessor provisions was all about trying to make our companies tax competitive with their foreign competitors.

I don't believe anyone would seriously dispute that our tax system, in general and especially as it relates to international taxation, is overly complex and basically out of date. Many provisions were enacted, e.g. subpart F, in a totally different era as far as the world economy and competitiveness are concerned.

The focus of the legislation is to make the international area more rational. The proposal contains a number of provisions to simplify and make fair our international tax laws. In general, the bill seeks in important ways to: (1) simplify this overly complex area, especially in subpart F of the Code and the foreign tax credit mechanisms; (2) encourage exports; and (3) enhance U.S. competitiveness in other industrialized countries. The bill includes some provisions proposed by the Joint Committee on Taxation in its simplification report issued in 2001. In addition, Treasury officials have repeatedly stressed the importance of updating our international tax laws.

Some of the provisions in the prior bill have been modified to be consistent with H.R. 5095, introduced in the last Congress by the Chairman of the Ways and Means Committee. In addition, provisions relating to subpart F have been added from that bill. They are essential to updating that portion of the Internal Revenue Code.

In summary, the law as now constituted frustrates the legitimate goals and objectives of U.S. businesses and erects artificial and unnecessary barriers to U.S. competitiveness. Neither the largest U.S.-based multinational companies nor the Internal Revenue Service is in a position to administer and interpret the mind-numbing complexity of many of the foreign provisions. Why not then move toward creating a set of international tax rules that taxpayers can understand and the government can administer? I believe the proposed changes in this bill represent a creditable package and we have a unique opportunity in the 108th Congress to make significant progress in enacting reform in the international tax area. I urge your support of the proposal.

THE AUTISM EPIDEMIC MUST BE
A HIGH PRIORITY FOR THE 108TH
CONGRESS

HON. DAN BURTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 8, 2003

Mr. BURTON of Indiana. Mr. Speaker, as we come back to Washington this January and set our priorities for the first session of the 108th Congress, I want to remind my colleagues that we have a looming crisis—a crisis of spirit, of policies, and of economics. This crisis is a looming and immediate economic crisis to the education system, to health care systems, to long-term housing and care for the disabled, to un-addressed research needs, and most especially to an increasing number of families across the country. This crisis is the autism epidemic.

Over the last three years, you have heard me speak many times on this issue—and you will continue to hear me speak on this issue because we have our work cut out for us. You well know that my own grandson was adversely affected by a series of vaccines and became autistic. When I looked at what I thought was a rare condition, I found that my grandson was one among many similarly injured.

Our health agencies have spent much of the last decade in denial about this problem. To date, they have not replicated clinical studies that point to a connection between autism enterocolitis and the Measles, Mumps, Rubella (MMR) vaccine. Nor have our health agencies adequately addressed the dangers of thimerosal in pediatric vaccines and the fact that tens of thousands of families feel their children were injured from thimerosal-containing vaccines, leaving their child autistic.

Autism is a condition that has no known cure. Children, whether autistic from birth as a result of vaccine injury, genetic defects, or as a result of some other environmental influence, require lots of special medical and educational attention. The earlier a diagnosis is made and interventions are begun, the better the long-term outlook can be for a child. This is why the programs such as First Steps in Indiana are so important. However, this attention gets to be very expensive. Many of the private schools, specifically designed to educate children with autism have annual tuitions of \$60,000 or more. Many of these children, when in public schools, require a full-time one-on-one aide, and numerous other special accommodations including speech and occupational therapies. Mainstream and Special Education Teachers need special autism teacher training. Every child with autism or any disability is entitled under Federal law to a free and appropriate education.

PREVALENCE OF AUTISM

Last week the Centers for Disease Control and Prevention (CDC) published in the Journal of the American Medical Association their Prevalence Study of Autism Rates in metropolitan Atlanta. In this report, they acknowledged that autism prevalence rates published prior to 1985 were 4 to 5 per 10,000 for autism spectrum disorders and 1 to 2 per 10,000 for the more narrow definition of autism. In Atlanta in 1996, the rates in children ages 3 to 10 had skyrocketed to a range of 19 per 10,000 to 47 per 10,000. Two years ago, the