

need to pass the common sense Food Safety Accountability Act to protect our own food supply. I urge the House to quickly pass the Senate bill and join us in taking this important step toward protecting our food supply.

#### WORLD DAY AGAINST CHILD LABOR

Mr. HARKIN. Mr. President, I have come to the floor today to acknowledge and celebrate the World Day Against Child Labor, which was commemorated earlier this week.

An estimated 215 million children across the world are still trapped in the worst forms of child labor. A report issued by the International Labor Organization, ILO, in May 2010 offered some good news in the fight against child labor. There is a decline in the number of girls trapped in child labor. There are fewer children doing hazardous work. We are closer than ever to universal ratification of ILO Convention 182, which prohibits the worst forms of child labor. Mr. President, 173 out of 192 participating nations have ratified this convention.

However, due to the economic crisis, there also have been setbacks. Child labor has been increasing among boys and in young people between the ages of 15 and 17. Progress in reducing child labor in Sub-Saharan Africa has stalled. While some people may point to the global economic crisis as a cause of these setbacks, we cannot use this as an excuse for complacency.

One can look at the country of Uzbekistan to see the dire need for more action. According to School of Oriental and African Studies at the University of London, over 2 million children are forcibly pulled from school by government officials to work in cotton fields. Uzbek cotton is listed as a good produced by forced labor and child labor by the Department of Labor. It is listed on the Tier 2 Watch List in the State Department's Trafficking in Persons Report. Yet despite this clear, compelling, and thoroughly documented evidence of Uzbekistan's abject failure to live up to its international commitments under ILO Convention 182, business goes on as usual. Uzbekistan has received no sanction and continues to receive trade benefits from the United States under the Generalized System of Preference.

The work performed by these children, stooped over to pick cotton under a hot Sun, also falls under the category of hazardous work. Hazardous work is by its very nature likely to harm the health and safety of children. Hazardous work exposes children to physical, emotional, or even sexual abuse. It includes children working underground in mines, underwater, at dangerous heights, or in confined spaces. Children work with dangerous machinery, equipment, and tools. They may work in unhealthy environments, exposed to hazardous substances like nicotine in tobacco fields or to extreme

temperatures, noise levels, or vibrations that can damage growing bodies. Some children are even forced to work such long hours that they are up for entire nights or are not allowed to return to their own home at the end of the day.

The ILO estimates that 115 million children perform hazardous work. Forty-one million of these are girls and 74 million are boys. Sixty-two million are between the ages of 15 and 17, and 53 million are 14 years old or younger.

It is vitally important to get children out of the worst forms of child labor, including hazardous work, so they may attend school, do well in their studies, and gain the knowledge and skills necessary to build a decent life. To this end, the U.S. Government needs to approach the scourge of child labor in a holistic manner. We need to address the underlying poverty that forces so many children to forgo schooling in order to meet even their most basic needs.

Fortunately, through the Department of Labor, the United States has undertaken projects to do just that. In Ghana, DOL is working with the ILO and the Government of Ghana to implement a new, holistic program to reduce child labor in the cocoa sector by 70 percent by 2020. This effort has gone hand-in-hand with a renewed effort by the international cocoa industry, which has pledged \$7 million in new funding to this fight. I have been personally involved in this effort with my good friend and colleague in the House of Representatives, Congressman ELIOT ENGEL of New York.

In fact, this unified effort of the U.S. Government, the Ghanaian Government, and the cocoa industry recently reviewed innovative programs proposed by the cocoa industry in support of its \$7 million pledge. It is my hope that this approach, governments working hand-in-hand with industry and implementing partners, can become a model to combat the worst forms of child labor worldwide.

This is just one example of many Department of Labor programs that are in progress all over the world. Another such program, in Guatemala, takes at-risk children and provides them after-school activities that reinforce their education, giving them an opportunity for recreation and personal growth in stark contrast to the stunted prospects that follow from being forced to work long hours. Another program, in Lahore, Pakistan, has redesigned the looms people use to weave carpets, eliminating hazards such as back injuries and bone deformities that have plagued children. These and other Department of Labor projects form the backbone of U.S. efforts to combat the worst forms of child labor.

It is not enough to do this just at the Department of Labor though. In Afghanistan, a 2006 UNICEF report estimated that one in four children between the ages of 7 and 14 is subject to the worst forms of child labor. As the

Department of Defense and other departments are spending huge amounts of U.S. taxpayer dollars in Afghanistan, it is vitally important to require child labor protections in our various programs and contracts in that country.

Starting this year, a Department of Defense contract to provide market access to Afghan carpet makers will work hand-in-hand with the proven GoodWeave certification system to assure that the carpets made under this taxpayer-funded program are not made with the worst forms of child labor.

So while there has been much progress made, and our efforts abroad are continuing to build success, we must remain vigilant, even here at home. Regrettably, there are some States here in the United States that are trying to undermine the fundamental protections we have afforded to children for generations. For example, the Republican-controlled legislature of Maine decided to pass a bill stripping State-level child labor protections. Maine's Republican Governor decided it would be better for his State to take a step backward because he personally went to work at age 11, and, as he put it, "It's not a big deal. Work doesn't hurt anybody."

Well, I would like to tell you how putting a job before children's education can set them back. At a time when it seems that most new jobs require high skill levels, great harm is done by denying these children a chance to acquire these skills. We need to be educating the next generation of doctors, engineers, and scientists. However, the OECD shows that the United States has slipped to the 23rd best country at science education and 31st at math.

We are not going to catch up to other countries if our children are spending too much time working at McDonald's or Burger King. I agree that having a part-time job after school or on weekends can be beneficial. However, studies have shown that teenagers working more than 20 hours a week have a greater tendency toward academic and behavioral problems, as well as higher dropout rates. The United States should aspire to being the country that outbuilds, outeducates and outinnovates. If we continue undermining our child labor laws and neglecting education, we will be the country that outgrills, outflips and outfries!

There are even some Members of the Senate who have questioned whether child labor laws are constitutional. Apparently the protection of our most vulnerable children from exploitation isn't part of protecting the general welfare. Apparently the Supreme Court was incorrect when it unanimously upheld the Fair Labor Standards Act 70 years ago.

It is for all of these reasons that I continue the fight against the worst forms of child labor. It is also why I have come to the floor today to salute

the World Day Against Child Labor. But 1 day is not enough. We should be focused on the needs of these children not only on June 12 each year but 365 days a year.

#### SOUTHEASTERN DISASTER TAX RELIEF ACT

Mr. INHOFE. Mr. President, I rise today to express my support for Senator SHELBY's recently introduced bill, the Southeastern Disaster Tax Relief Act, of which I am an original cosponsor.

As an Oklahoma native, I have seen and experienced just how devastating severe weather can be. Since 1950, there have been approximately 3,300 tornadoes that have killed nearly 500 people in Oklahoma alone. Scores more have been injured. According to the National Oceanic and Atmospheric Administration, tornadoes cause \$1.1 billion of damage on average per year, and this does not account for the unquantifiable cost of the loss of a loved one, a home, or a business.

You may recall the F5 tornado that swept through Oklahoma on May 3, 1999. This storm alone caused \$1.9 billion in damages, killed 48 people, and destroyed the town of Moore, OK. Survivors of this storm described being trapped under the debris of their homes, the panicked rescue effort to find neighbors, and the overwhelming sadness accompanied by loss. When I visited Tushka, OK, on April 15 of this year, following its devastating storms, I witnessed firsthand the same type of devastation.

It is estimated that the damage caused by tornadoes in Oklahoma on May 24 of this year will cost between \$200 and \$300 million. In addition, the storms in Joplin, MO, may have caused an additional \$3 billion in losses. Clearly, these areas are in need of assistance, particularly since insurance payments will not remove out-of-pocket expenses families and businesses will have to pay as they rebuild their lives.

Under the current Tax Code, there is some relief available to families and businesses that experience damage in hard hit areas. In addition to being able to deduct most losses from the disaster on their taxes, individuals who receive disaster mitigation assistance, such as a FEMA grant, do not have to report the assistance as income. Additionally, Congress has, in the past, passed a number of temporary provisions to provide additional relief to victims of severe natural disasters, such as the Heartland Relief Act, the Katrina Emergency Tax Relief Act, and the Gulf Opportunity Zone Act.

Senator SHELBY's Southeastern Disaster Tax Relief Act does the same thing and provides targeted, temporary tax relief to folks who have been hit by strong storms in recent months. The provisions of his bill have been selected from a number of the previous emergency tax relief acts enacted in past years. This is beneficial and worth

mentioning because the IRS has already drafted guidance documents for all of the relief provisions, making it easier for taxpayers to take advantage of the relief. We also know the provisions in this bill will actually help people recover. The relief has worked in the past, and it will work again today.

Any individual or business located in a county that has been declared a major disaster area by the president is eligible for the relief provided by this bill if those counties are eligible for either "individual" or "individual and public" assistance through FEMA.

These assistance designations are allowed only to the hardest hit areas. In my State of Oklahoma, the qualifying counties include Canadian, Delaware, Grady, Kingfisher, Logan, McClain, and Atoka. These are the areas around Piedmont, Tushka, and Grove, Oklahoma. Public assistance funds are generally made available to States and localities to help pay for the removal of debris and to repair, replace, and restore disaster-damaged publicly owned facilities. Individual assistance, provided through FEMA and the SBA consists of grants and loans made directly to individuals. These grants are need-based, and can be issued to provide temporary housing or to help repair or replace a family's home if their insurance coverage falls short. In the most severe cases, additional assistance is provided.

While it is good FEMA provides this assistance, many individuals and businesses will not qualify despite being hit hard by the storms. And while permanent tax provisions do help individuals and businesses account for their losses and insurance payments, they do little beyond that to help folks get back on their feet. This underscores the need for the Southeastern Disaster Tax Relief Act.

Under the act, individuals would be allowed, among other things, to make early withdrawals from their tax-preferred retirement plans without having to pay tax penalties. Current tax law discourages early withdrawals by imposing a 10 percent tax penalty on most early withdrawals from accounts like Roth IRAs. This is fine under normal circumstances, but as individuals recover from disasters like this, they should be able to tap into their own resources without being penalized. This will likely help many families avoid going into debt or relying on government grants to repair their homes and property.

Individuals will also be able to deduct an unlimited amount of cash charitable contributions to nonprofit entities when the donations are allocated toward disaster relief efforts in the affected areas. Current policy limits the amount of income that can be deducted from charitable giving. This bill would temporarily suspend this provision.

Businesses will be allowed to immediately expense 50 percent of the cost of demolishing and/or cleaning up damaged property. This will allow them to

recognize their losses more quickly than current policy, which requires them to capitalize cleanup costs into the construction or repair of their property.

Small businesses will also be provided with a tax credit for 40 percent of wages up to \$23,400 paid to employees retained while a business is inoperable because of the storm. With unemployment hovering around 9 percent, this provision will help struggling employers retain and continue paying employees despite the fact that their business have been destroyed by the storm and remaining closed for business.

Public utility companies in Oklahoma and other states will be allowed to carry back the disaster losses to their property for 5 years. This will allow them to quickly realize their losses from a tax perspective, and the consequent savings will be available for them to more swiftly rebuild their infrastructure so that service can be returned to their customers.

Lastly, States will be allowed to float additional private activity bonds beyond the caps presently set by statute. The amount will be limited by the number of people whose primary residence is located in the areas affected by the disasters.

The provisions I mentioned are only a sample of what is provided in this bill. I must underscore, however, that this bill is highly targeted and temporary. It is also deficit neutral. Most of the provisions in the bill only last for the next year or so; others expire at the end of 2013 and 2014. In total, this bill is expected to provide over \$5 billion in tax relief.

This bill has been designated an emergency—as I believe it should be. It is targeted, temporary relief in response to an unpredictable disaster. Usually we do not require ourselves to find immediate savings to offset the cost of emergency provisions, but in our present age of trillion dollar deficits, we need to offset deficits wherever possible. Senator SHELBY has offset the cost of this bill by rescinding \$12 billion in unobligated appropriations that remain unexpired. This provision applies to all Departments except the Departments of Defense and Veterans Affairs.

In short, this bill is a necessary and commonsense tax proposal to help tornado victims. It is also fully paid for, making it fiscally responsible. I urge swift consideration and passage of this act.

#### TRIBUTE TO DOROTHY BOGER

Mr. CRAPO. Mr. President, I rise today to honor one of my longtime staff members, who has decided for the second time to leave my employ. Dorothy Boger's service as part of my staff started on the first day I became a Member of Congress; she was the veteran staffer, the only one with any Hill experience, on my first day in office in 1993. While her job title was scheduler,