

Linked Financing would retain the excise taxes which airway system users now pay on airline tickets, fuel, and cargo. These taxes would continue to feed the Airport and Airway Trust Fund. This Trust Fund is for aviation spending only, and it finances most of the FAA's budget.

Under Linked Financing, what aviation users pay in taxes for a given year would depend on what Congress allowed the FAA to spend the year before. When the FAA's spending goes up, the taxes collected would be adjusted upwards by a corresponding amount the following year, according to a predetermined formula. An upper limit on the tax rates would keep the rates at a reasonable level. The objective is for tax revenues to match spending from year to year. We think most of the necessary growth in tax revenue would result from aviation industry growth, not tax rate increases. But the formula would provide for an adjustment in the tax rates, if necessary.

When FAA spending drops, tax rates would drop automatically the following year to reflect the decrease. This would ensure that system users will not pay for non-existent services.

Linked Financing also addresses the constraints imposed by the discretionary spending cap. Under the current rules, additional revenue doesn't automatically lead to additional spending. Why? Because spending is capped, regardless of how much money the government takes in.

The purpose of the spending cap is to control the deficit by cutting Government spending instead of raising taxes. However, under Linked Financing, aviation users would pay for the increased spending for FAA—not other taxpayers.

Therefore, the Linked Financing plan establishes an annual Trust Fund reserve account which would be available to the appropriations committees to supplement the resources otherwise available to them within the discretionary cap. This Annual Reserve Account would be outside the discretionary cap, so the discretionary cap would not limit the ability of Congress to spend the funds deposited in the Reserve Account. The amount deposited in the Annual Reserve Account each year would be equal to the annual increase in Aviation Trust Fund revenue, if any.

Linked Financing assures that the taxes that aviation users pay are promptly spent for aviation purposes. And it does this without major changes to the current budget process or the ability of Congress to oversee FAA's spending.

As an innovative mechanism for using dedicated taxes—taxes collected for a specific purpose—Linked Financing could offer a solution for other user financed Government programs, as well.

This is an interesting idea, Mr. Speaker, which deserves serious consideration. The challenges facing aviation are not going to go away and I urge my colleagues to give this proposal their attention as we begin to debate these issues in the final days of this Congress as well as the 105th Congress.

## RECOGNIZING TAIWAN'S NATIONAL DAY

HON. STEVE CHABOT

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 26, 1996

Mr. CHABOT. Mr. Speaker, I just wanted to take a moment before the Congress adjourns for the year to congratulate our friends and allies in the Republic of China as they prepare to celebrate their National Day on October 10.

As my colleagues know, the Taiwanese people recently made history as they successfully and peacefully held the first Democratic elections in over four thousand years of Chinese history. President Lee Teng Hui and the people of the Republic of China are to be commended for that landmark achievement.

I join with my colleagues in the Congress and my many Taiwanese-American friends in Cincinnati and around the country in congratulating the people of the Republic of China on this, the 85th anniversary of their National Day.

## TRIBUTE TO ALAN G. HEVESI

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 26, 1996

Mr. TOWNS. Mr. Speaker, I rise to recognize the stalwart efforts of Alan Hevesi, who, as New York City's 41st comptroller has fought to ensure financial integrity in the budgetary process. A veteran of the State Assembly, Alan has been involved in the negotiation and passage of 18 balanced budgets.

Alan Hevesi has been a champion of affordable health care, education reform, and the rights of people with disabilities. His efforts were instrumental in passing legislation that cracked down on Medicaid fraud and nursing home abuses.

Under Alan Hevesi's administration, the number of audits conducted by the comptroller's office has doubled, generating \$42 million in direct cash savings for the city of New York. Other efforts he has directed resulted in the elimination of individuals from welfare and their placement in meaningful jobs. Additionally, pension funds for which the comptroller is a trustee and advisor, are ranked in the top quartile for performance and the bottom quartile for costs.

The stellar performances of this exceptional individual are attributable to his vast energy, commitment, professional and academic training. He received his undergraduate academic training from Queens College, and his Ph.D in public law and government from Columbia University.

Alan Hevesi and his wife Carol have three children, Laura, Daniel, and Andrew. I am pleased to recognize his vast contributions and to introduce him to my House colleagues.

## A VETERAN INSTRUCTOR SHARES HER EXPERIENCES IN THE CLASSROOM

HON. ROGER F. WICKER

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 26, 1996

Mr. WICKER. Mr. Speaker, I want to share with my colleagues an article that appeared in the Sunday, September 22 edition of the Northeast Mississippi Daily Journal in my hometown of Tupelo, MS. Claudia Hopkins is a fifth grade teacher at King Intermediate School in Tupelo. She was recently asked to talk about her career as a teacher before the Tupelo Rotary and Kiwanis Clubs. Her comments reaffirm my long-held feelings that classroom teachers are the most important part of education.

### A VETERAN INSTRUCTOR SHARES HER EXPERIENCES IN THE CLASSROOM

(By Claudia Hopkins)

I never planned to teach. I didn't want to. My mother was a career teacher, my father had been a teacher at different times in my life, my aunts were teachers, and I just wasn't interested. I didn't like teachers! They were always so intrusive! I think I was like Winston Churchill who said, "Personally, I'm always ready to learn, although I do not always like to be taught."

I wanted to be a writer, and that's the employment I was seeking as a new college graduate 27 years ago in Nashville. I was scheduled for my second interview for a copywriter's position when I came home for the Labor Day weekend to find that the principal of a little school outside of Nashville had called saying he needed a fourth grade teacher. There was only one drawback, he said. My room would be on the stage. Well, those of you who know me can appreciate the irony in that! And, sure enough, without really knowing why, I canceled my copywriting interview, took that teaching job and with the exception of seven years, have been "on the stage" ever since!

Often I've felt just like Dolly Levi with a business card and a solution for every problem! A teacher makes so many decisions for so many people in one day—our profession ranks second in the number of immediate decisions that must be made every day. Air traffic controllers are first! They also have the highest suicide rate, but I don't want to dwell on that!

### II. "GETTING TO KNOW YOU."

It didn't take me very long that first year to realize that if I wanted my students to be successful, I couldn't teach them as if they were all round pegs to fit into round holes. Some of them are square pegs, some are diamond-shaped—all are unique. I began to read and study and observe. Somewhere along the way, I read what a student had written, and the words had a profound effect on my teaching:

"Can't nobody teach me who don't know me and won't learn me." Let me repeat that: "Can't nobody teach me who don't know me and won't learn me."

Wow, what a powerful statement! I began to try to get to know each one of my students—to search out the learning style unique to each one—to find just the right way to help each child experience success. It's a hard task—often an exhausting one and one I'm still trying to master.

I guess the most outstanding example of tailoring education to fit the child was Fred. Fred was an older boy who'd been held back several years. By the time he was in the