

EXTENSIONS OF REMARKS

SALUTE TO LEMOYNE COLLEGE'S 50TH ANNIVERSARY

HON. JAMES T. WALSH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. WALSH. Mr. Speaker, this year as we celebrate the 50th anniversary of LeMoyne College, I would like to applaud an outstanding Jesuit institution in Central New York. This is a college which prides itself on its value-oriented education, a campus whose achievements truly stand apart from the rest.

LeMoyne College was founded by the Jesuits in 1946. On September 5, 1947 the college began classes with an enrollment of 450 students. Recently LeMoyne was nationally recognized in U.S. News and World Report as ranking second among the top 10 regional liberal arts colleges in the north. The total number of undergraduate degrees awarded through June 1996 was 16,700.

LeMoyne prides itself on being the first Jesuit college in the world to open its doors to both men and women. However, their accomplishments do not end there. They created a center for continuous learning, an adult education division, to meet the needs of nontraditional students. Every student is viewed as an individual with different ethnic, geographic and academic interests. Each receives personal consideration in small class settings. This classroom atmosphere strengthens the special bond that develops between the professors and students alike.

The Panasci Family Chapel, built in 1994, enhances the spirit of family, tradition and values that distinguish LeMoyne from any other university. Campus Ministry conducts programs such as PIC-projects in the community, which allows students to be active in community service.

I am proud to recognize LeMoyne's many successes. We are fortunate to have an institution such as this in central New York. I congratulate LeMoyne's administration, faculty and staff for their efforts in providing men and women with a well-rounded, family-oriented education.

I would like to take a moment to commend those who were instrumental in the founding and development of LeMoyne. Without their hard work, dedication and devotion, the college would not be the institution of higher learning that it is today. They are: The Most Reverend Walter A. Foery, D.D.; Rev. Robert F. Grewen, S.J.; Leonard P. Markert; Edward P. Eagan; W. Marcus Crahan; and T. Frank Dolan. I also salute LeMoyne's president, Rev. Robert A. Mitchell, S.J. and the interim academic vice president, Rev. Edmund G. Ryan, S.J., for their valuable leadership.

I ask my colleagues to join me today in wishing this extraordinary institution all the best in what is certain to be an outstanding future.

TAX CUTS

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. HAMILTON. Mr. Speaker, I would like to insert my Washington Report for Wednesday, August 28, 1996, into the CONGRESSIONAL RECORD.

THE RIGHT KIND OF TAX CUTS

Bob Dole has recently proposed \$550 billion in tax cuts. Tax cuts are certainly a popular thing to propose, but there is a right way and a wrong way to cut taxes. Tax cuts need to be targeted to those who need them most, they should expand investment and opportunity, and they must be fully paid for so they don't balloon the budget deficit.

OVERALL TAX BURDEN

Over the last 25 years, taxes paid by Americans at the federal, state, and local levels have risen from around 29% of the national income—gross domestic product—to 31% today. Of that, the share going to federal income taxes—both corporate and individual—has dropped from 12% to 11%. The share going to federal social security taxes has increased from 5% to 8%, and the share going to state and local taxes has also risen, from 10% of GDP to 11%. For most individuals, the biggest direct tax bite comes from state and local taxes, then social security taxes, and then federal income taxes.

PROPOSED PLAN

Of these various components, the Dole plan proposes reducing federal income taxes, but has no provisions that would reduce the burden on working families of social security taxes. Moreover, his plan to shift more federal responsibilities back to the states and localities would make it more difficult for them to reduce their taxes.

The Dole tax plan includes a reduction in the top capital gains tax rate, a \$500 per child tax credit expanded Individual Retirement Accounts, a lower tax on social security benefits for upper-income retirees, and some education and training tax breaks. But the centerpiece of the plan—accounting for three-fourths of the cuts—is a 15% reduction in income tax rates. Since the income tax rate for most Americans is currently 15%, the plan would bring that down to around 13%. Higher income people pay taxes at a higher rate, so they would benefit more from the rate cut. The main benefit for average income families is the \$500 per child tax credit.

QUESTIONS

The tax cut plan is currently getting careful scrutiny, and several questions have been raised about it.

The first question is why propose such a major change in tax policy when the economy seems to be doing fairly well. Four years ago, we faced runaway budget deficits approaching \$300 billion per year, sluggish job growth, and weak business investment growth. But today, the deficit has been cut in more than half, unemployment is down to 5.4%, business investment is up, inflation is in check, the economy is expanding at a solid pace. Stronger growth in the economy would be helpful, but this is not the kind of

economic picture overall that would seem to call for a major shift in fiscal policy.

A second question is how much of this is economic "smoke and mirrors" and rosy scenarios. The proposed \$550 billion tax cut could balloon the deficit, since it relies on "supply side" assumptions that the tax cuts will to a large extent pay for themselves by encouraging greater work effort. Similar supply-side arguments were heard in the early 1980s to justify a tax cut that was supposed to lead to a balanced budget; instead it helped quadruple the national debt. If it weren't for the interest we are paying on the debt built up during the 1980s, the federal budget would be in balance today.

A third question is who gets the tax cuts. It has been estimated that more than 40% of the benefits would go to families making over \$100,000—the top 50% of taxpayers. That's better than those proposed by House Speaker Newt Gingrich which gave more than half of the tax cuts to the richest 5%, but it is still tilted too much to the wealthy.

A fourth question is what spending cuts will be required to help pay for the tax cuts. Certainly a significant part of such a tax cut should be paid for by spending reductions. But what specific programs would have to be cut? The Dole plan is short on specifics, and several of his spending cut proposals are huge but vague or not politically feasible. Yet this tax plan is much larger than the one House Speaker Newt Gingrich proposed last year, and to finance that he wanted to sharply cut back Medicare, cut drug abuse prevention, and cut environmental protections. The Dole plan would require spending reductions far greater than anything proposed in recent years. We should not threaten Medicare and Social Security as well as important investments in our young people with tax cuts going to the wealthy.

Assessment. The bottom line for me on any tax cut proposal is whether it improves the lot of the ordinary Hoosier. It doesn't help the ordinary Hoosier if a specific tax cut balloons the deficit and results in much higher interest rates and mortgage rates. It doesn't help the ordinary Hoosier if a specific tax cut provides enormous tax breaks for people making well over \$100,000, paid for by cutting back Medicare, student loans, and environmental protections. And it doesn't help the ordinary Hoosier if a specific tax cut reverses the progress we have made on the economy in recent years. Every tax cut proposal needs to be carefully and thoroughly analyzed.

I favor tax cuts, but they must be set up in the right way. First, they must be targeted largely to those who need tax relief the most. Various proposed tax breaks should be phased out for those at the highest income levels who need them much less than ordinary taxpayers. Second, tax cuts should encourage savings, investment, and opportunity. Thus I favor, for example, tax breaks for education and skills training, which promote investment in our nation's future and expands opportunity for our young people. Third, tax cuts must be paid for. The costs to the Treasury must be fully offset by savings elsewhere—savings that are real, rather than phony "smoke and mirrors" projections, specific, and made today, rather than promised several years down the road. We have made major progress in recent years in reducing the budget deficit from \$290 billion four

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years ago to less than \$120 billion today. We should not give up on deficit reduction. Until we balance the budget, every dollar in new tax cuts not paid for is borrowed from our children.

Conclusion. The current national debate on tax cuts is a healthy one. We need an informed policy debate, going beyond the rhetoric and slogans, looking at the details of the specific plans, looking at the hard numbers, and carefully assessing the impact on the overall economy. I favor a simpler and fairer tax system, one that improves—rather than worsens—the lot of ordinary Hoosiers.

TRIBUTE TO ROBERT LADD ON
THE OCCASION OF HIS RETIREMENT
FROM THE AMERICAN LEGION
POST 183

HON. PAUL E. GILLMOR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. GILLMOR. Mr. Speaker, I firmly believe that we can never thank our veterans enough for putting their lives on the line in defense of our Nation. As a veteran myself, I am aware of the tremendous service veterans organizations give to their communities and the country as a whole.

For this reason, I am proud to rise today and recognize Mr. Robert Ladd of American Legion Post 183, Pemberville, OH, on the occasion of his 50 years of service to the post. Robert is a veteran of World War II and has been the post's finance officer since 1962.

Mr. Speaker, Robert Ladd's distinguished military service is a model of patriotism and citizenship. His commitment to the American Legion continues this exemplary service. I ask my colleagues to join me in wishing Robert and his family well as they begin this new chapter in their lives.

May they fully enjoy the blessings of peace and freedom that Robert Ladd has so ably defended as a U.S. veteran.

DESCENDANTS' DAY
PROCLAMATION

HON. BOB CLEMENT

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. CLEMENT. Mr. Speaker, I am proud to submit this declaration by Trust for the Future to the U.S. House of Representatives to honor the work of Trust for the Future and its president, Charles A. Howell III.

Be it known by all present, that, from this day forward, the last Sunday of June is to be known as Descendants' Day. Henceforth, this shall be the day in each year when all the world's citizens take an accounting of their activities during the preceding year which have impacted our descendants and our neighbors across time.

Be it further proclaimed, that the ultimate goal of this endeavour is to reach the day when we can celebrate a year where the consequences of our actions have no measurable negative impact on our descendants and neighbors across time and instead we can measure the residual impact of our human activities and find them to be undeniably sustainable and beneficial.

We aspire to encourage others around the world to join in this yearly celebration of courageous accountability in the sure knowledge that we will be followed, as we have been preceded, by billions of persons who will either damn us or praise us for the efforts we may or may not expend on their behalf.

Whatever the consequences may be to our present generations we must immediately recognize this opportunity for high service to those we will never know or who will never look up to us in love and gratitude for our steadfastness in this effort. We ask the God of all Humankind to help us achieve our high calling for we can only be successful if we have Divine Guidance and Undergirding.

On this the Eleventh day of the Ninth month in the year of Our Lord One Thousand Nine Hundred and Ninety Six, we affirm our desire to pursue this course with all diligence and hereunto set our hand.

TRIBUTE TO RETIREES OF STERLING
HEIGHTS FIRE DEPARTMENT

HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. LEVIN. Mr. Speaker, on Friday, September 27, I will be privileged to attend the 10th annual dinner dance held by the Sterling Heights Fire Fighters Union Local No. 1557. Five retiring firefighters will be recognized on that occasion. Among them are distinguished captains, and a fire inspector, training chief, and fire marshal—all recipients of honor awards and letters of gratitude. Together they have given over 123 years of dedicated service to the citizens of the city of Sterling Heights. Repeatedly over the past three decades each of them has unselfishly risked his life to protect the safety and property of Sterling Heights residents.

The Sterling Heights Fire Department doesn't just fight fires—they are called upon by the community for other kinds of service, too. And so these men will also be remembered for their individual qualities—for fine drawing work on fire pumper proposals, for fine departmental photographic work, for the quality of prayer offered and a divine singing voice when it was needed, for their work on previous retirement parties, and for citizen training and community open house participation.

Mr. Speaker, I mention each individual firefighter's name and years of service today so that all Americans will know of their outstanding contribution and commitment to the people of Sterling Heights and surrounding communities: Capt. David W. Hagen, hired as a fireman January 15, 1973, died October 31, 1995—in memoriam; Chief of Training John Frisch, hired as a fireman August 23, 1971; Fire Inspector Bruce N. Cann, hired as a fireman January 4, 1971; Capt. Edward J. Burley, hired as a fireman January 4, 1971; and Inspector John (Jack) Swiatkowski, hired as a fireman January 4, 1971.

Jack and Marge Swiatkowski, have been friends of mine for many years. They have been active in government—Marge is a former Commissioner, the community, and the union for a long time. I offer special congratulations to him.

These gentlemen have earned the appreciation and respect of their community. Mr.

Speaker, for this dedication, and uncommon valor, I pay tribute to these gentlemen and I join my neighbors in saluting them on the occasion of their retirement.

HONORING LOU LAWLER

HON. KEN BENTSEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. BENTSEN. Mr. Speaker, I rise to honor Lou Lawler, a community leader in my congressional district and a true heroine to many of us. Lou has brightened the lives of her neighbors in La Porte, TX, through a lifetime of selfless service, and she has touched the lives of seafarers from around the world through her work at the Barbour's Cut Seafarers Center, which provides a home away from home for seafarers passing through the busy Port of Houston. I can think of no more appropriate way to honor Lou than by renaming the center the Lou Lawler Seafarers Center, and I am proud to join so many others in our community in congratulating and thanking Lou as she is so honored this Friday, September 13, 1996.

Lou has been active in her community from the day she arrived in La Porte with her husband Jack in 1947. She has been an adviser to mayors, Members of Congress, and Governors. Organizations in which she has been active have included the American Cancer Society, American Heart Association, Rehabilitation Foundation for East Harris County, Salvation Army, American Red Cross, and Air National Guard. As a lifetime member of the PTA, she has worked tirelessly to improve our schools. As a member of the First United Methodist Church of La Porte, she serves on the inter-church council and the social concerns committee. She served on the board of directors of La Porte State Bank and Charter Bank. She has been an election precinct chairman for years. And in 1981, she became the first woman president of the La Porte-Bayshore Chamber of Commerce.

But such lists alone do not come close to doing her justice to Lou Lawler. They do not do justice to her tireless energy, her amazing creativity, her can-do attitude, and her tremendous love.

These qualities are most evident in Lou's work with the seafarers center, which she helped establish in 1983. The center likely would not exist at all if not for Lou's unflagging efforts, and it has flourished because of her. The center provides many necessary services, from the spiritual to the medical to the social, for the more than 100,000 seafarers who pass each year through the Port of Houston, the busiest trade port in the United States. The seafarers center truly does provide a home away from home for these seafarers, and it better enables the port to serve its vital function in our region's economy.

Lou Lawler has done just about everything at the seafarers center, from volunteering to serving as chairman of the board. She currently serves as vice president of the Houston International Seafarers Center and is a board member of the North American Maritime Ministry Association. She was one of the first women to graduate from the Seafarers Center's Chaplaincy Training School. In 1992, Lou