

great deal of class, dedication and excellence. For that, I say thank you, congratulations, and we will always cherish the memory of this national championship and this dream season.

HONORING MARY TRUSCOTT

HON. TILLIE K. FOWLER

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 6, 1999

Mrs. FOWLER. Mr. Speaker, I rise today to honor one of my constituents who has dedicated her life to something of which we speak so often in this Chamber, the pursuit of excellence in education. For the past 40 years, Mary Truscott has faithfully served as secretary and administrative assistant at Father Lopez High School in Daytona Beach, FL. Throughout this time, Mary had a profound positive influence on countless lives and helped to shape our future leaders. She has been the glue that binds the school together and is a shining constant in an all too rapidly changing world.

Mary Truscott's 40 years of selfless service to the Father Lopez school community and to the Diocese of Orlando is truly a remarkable accomplishment. To many students and teachers, she has been a real American hero. As she celebrates her anniversary this coming weekend, I am proud to recognize her accomplishments and to express my personal gratitude as well as that of the entire Daytona Beach community.

IT'S TIME FOR A TAX CUT

HON. JOE KNOLLENBERG

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 6, 1999

Mr. KNOLLENBERG. Mr. Speaker, as we begin the new year and the 106th Congress, there are many things that the American people can be optimistic about. Our economy is growing at a brisk pace. Unemployment is low. Inflation is almost non-existent. And interest rates are down.

While more Americans are working and earning more money because of our strong economy, excessive taxation is making it harder for families to get ahead. When looking at the burden taxes impose on the lives of the American people, I am reminded of an observation offered by Mark Twain. This great American author asked, "What's the difference between a taxidermist and a tax collector?" He answered, "the taxidermist takes only your skin."

The average family in America is currently paying more money in taxes than it spends on housing, food, and clothing combined. In fact, when State and local taxes are added to Federal taxes, the average family sees 40 percent of its income confiscated by the Government. This is outrageous. Working Americans should be allowed to take care of their basic needs before being asked to finance the Government.

With the budget balanced and the Federal Government projected to run a surplus of \$1.6 trillion over the next 10 years, the 106th Congress has a historic opportunity to cut taxes so

working Americans can keep more of their hard-earned money.

Today, I have introduced five bills which ease the burden of Federal taxation. These bills will strengthen families and promote economic growth by cutting income taxes and removing the penalties imposed on saving and investing.

The first bill in my tax relief package is entitled the Taxpayer Relief Act. This bill cuts marginal income tax rates by 10 percent across the board. This broad-based tax cut benefits every working American and rewards hard work and success.

The next bill in my package is the Taxpayer Fairness Act. This bill allows taxpayers to deduct the amount of payroll taxes they pay each year from their Federal income taxes. It's simply wrong to tax people on income they never receive. This bill ends this ridiculous policy and will benefit millions of middle income taxpayers, many who pay more in payroll taxes than they pay in income taxes.

The third bill in my package is the Job Creation Act. This bill will stimulate investment in new businesses and good paying jobs by eliminating the capital gains tax.

The fourth bill in my package is the Senior Citizen Tax Relief Act. This bill contains three provisions. It repeals the 1993 tax increase on Social Security benefits. It eliminates the earnings limitation for Social Security benefits, thereby encouraging more seniors to continue working and contributing to our Nation's economy. And it eliminates the taxes on estates and gifts. While death and taxes may be the only two certainties of life, any individual shouldn't have to encounter both at the same time.

The last bill in my package is the Marriage Penalty Relief Act. Under current law, approximately 21 million married couples pay about \$1,400 more a year in taxes than they would if they were single. My bill provides some relief from this stiff penalty by increasing the standard deduction provided to married couples so that it equals twice the amount of the deduction provided to single taxpayers.

Mr. Speaker, the American people are paying too much in taxes and they want their Members of Congress to do something about it. The five bills I have just discussed provide significant tax relief to the American people. These tax cuts benefit every working American. They strengthen working families. They promote economic growth. And they restore fairness and simplicity to the tax code.

I urge my colleagues on both sides of the aisle to join me in this fight for lower taxes and yield back the balance of my time.

VETERANS HEALTH CARE ALLOCATION FAIRNESS ACT OF 1999,
H.R. 24

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 6, 1999

Mr. GILMAN. Mr. Speaker, I rise today to introduce H.R. 24 the Veterans Health Care Allocation Fairness Act of 1999.

In 1996, the Veterans Administration was mandated by Congress to develop and implement a more equitable method for allocating health care resources. In response, the VA

devised the veterans equity resource allocation (VERA) model.

While VERA was a noble effort, it is based on a flawed model. As a research method, VERA is unfairly biased against older veterans in major metropolitan areas. These veterans are those in need of inpatient, comprehensive health care, and they will suffer if VERA is allowed to go forward as planned.

This legislation is designed to correct these inherent flaws within VERA. Specifically, it does this in three ways:

First, the bill would raise the income level in the means test by 20% for any veteran who lives in a standard metropolitan statistical area (SMSA) as defined by the Bureau of the Census. This would make the VA more accessible to veterans who live in high-cost areas, thus increasing the number of veterans who use VA in those regions.

Second, the bill would move veterans with catastrophic health care expenses from category "C" (those who must meet the means test for non-service connected care) to category "A" (those eligible for free non-service connected care). These veterans are defined as those individuals whose medical expenses for the previous year exceeded 7.5% of their adjusted gross income.

Third, the bill would level the playing field between the northeast and southwest by removing the high-cost, "inefficient" speciality care programs from those funds which can be considered in reallocation calculations under VERA. The programs removed would include: Readjustment counseling and treatment, counseling and psychiatric care for the mentally ill, drug and alcohol related programs, programs for the homeless, PTSD programs, spinal cord injury programs, AIDS programs and geriatric and extended care programs.

In a memorandum prepared for me by the Congressional Research Service on this legislation, it estimates that this bill would result in an additional 5-6% of veterans in the northeast becoming eligible for free health care. That translates to approximately 75,000 additional veterans for New York alone. CRS also estimates that if 20% of these veterans seek to use VA services, a conservative assumption, it would result in an increased caseload for both VISN #2 and #3 of 15-20%. This would force a recomputation of VERA distributions, and result in more VA health care funds remaining in northern urban areas.

Accordingly, I urge my colleagues to support this legislation which will help ensure that all veterans receive equal opportunity to the health care which they have earned, regardless of where they have chosen to live.

H.R. 24

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. CRITERIA FOR REQUIRED COPAYMENT FOR MEDICAL CARE PROVIDED BY THE DEPARTMENT OF VETERANS AFFAIRS.

(a) EXCEPTION BASED ON PRIOR CATASTROPHIC HEALTH CARE EXPENSES.—Subsection (a) of section 1722 of title 38, United States Code, is amended—

(1) by striking "or" at the end of paragraph (2);

(2) by striking the period at the end of paragraph (3) and inserting "; or"; and

(3) by adding at the end the following new paragraph:

"(4) the veteran's expenses for medical care (as defined in section 213 of the Internal