

ground troops in Yugoslavia unless the funding is authorized by Congress. It is critical that Congress be involved in any decision to insert ground forces in any military campaign, and the administration has an obligation to come to Congress, similar to President Bush's involving Congress in the Persian Gulf war. President Clinton has stated to the congressional leadership that he will consult with Congress on the use of ground forces. That's the time for this vote. To vote now to ban the use of ground troops when there are currently no plans for this action sends the wrong message. How this question is handled will establish a precedent for future administrations, so we must be careful and thoughtful.

H. Con. Res. 82, calling for the removal of the U.S. military pursuant to the War Powers Resolution, is an equally bad proposal and I do not support it either. If the purpose is to question the constitutionality of the War Powers Resolution which has been ignored by all presidents and congresses since it was enacted in 1973, a better test must be found that will not jeopardize U.S. forces, U.S. interests and the lives of all those refugees. Men and women in U.S. uniform are in combat now risking their lives. Three of them are being held as prisoners.

I also do not support H.J. Res. 44, declaring war on Yugoslavia. Calling for this vote is both frivolous and mischievous and serves no useful purpose. The world is faced with a serious problem in the Balkans which merits thoughtful consideration and action.

S. Con. Res. 21, authorizing air and missile strikes, acknowledges what is now taking place in Yugoslavia. While support of this measure could send to the White House the message that Congress endorses the present "bomb to oblivion" strategy without regard to whether or not it works, not to vote for it would take away from the men and women now engaged in air combat in Serbia. America stands behind our soldiers, sailors, airmen and marines and a "yes" vote reaffirms this support.

Additionally, it would be wrong to send any message that could in any way provide aid and comfort to Milosevic. My "yes" vote is a vote in support of our men and women in uniform now risking their lives in the Balkans.

Again, I call on the President to assemble a group of wise men and women skilled in world affairs, diplomacy and the application of force to find resolution and keep an intractable Balkan problem from becoming an Achilles' heel to world peace.

The U.S. must find a winning strategy and unite behind it. Today's debate and votes are both healthy and necessary and a start to finding a solution. Had the President involved Congress and the American people in this matter at the outset, we might be closer to a resolution than we are. The President needs to come to Congress and the American people and tell us what is needed to achieve our goal and why.

CONGRATULATING THE BENJAMIN FRANKLIN SCHOOL ON ITS NATO PAINTING

HON. MARGE ROUKEMA

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mrs. ROUKEMA. Mr. Speaker, I rise to congratulate the students of Benjamin Franklin

Middle School in Ridgewood, NJ, on the distinct honor of being one of only 19 schools across the Nation chosen to contribute a painting to the recent NATO Summit held in Washington, DC. This inspiring and impressive work of art—displayed at the summit to welcome world leaders—was a tribute to the nation of Canada created as part of the international celebration of NATO's 50th birthday.

The artwork project was an important part of the NATO summit, offering students an invaluable lesson in the history, geography and politics of NATO's member nations. It enabled young people from all over the country to participate in one of the most significant events of their lifetime—the gathering of world leaders celebrated the alliance that has safeguarded freedom and security since World War II and marked the beginning of a new era of partnership. And the artwork these students created will serve as a permanent symbol of the relevance of the transatlantic alliance to future generations in preserving peace and democracy.

Each participating school was assigned one of the 19 NATO countries and asked to interpret the three main themes of the summit—freedom, democracy, and partnership. Student artists worked with the colors of each country's flag, plus the NATO colors of blue and gold, to illustrate significant moments in history or culture. The 4-foot-by-6-foot acrylic paintings on canvas were then combined into a 10-foot-by-28-foot commemorative mural that was displayed at the summit as a welcome to NATO leaders.

Students at Benjamin Franklin were assigned to create a painting honoring our northern neighbor Canada. Their inspiring design shows three individuals draped in the flags of the United States, France, and Britain—the three nations with which Canada has its closest ties—against the Canadian flag. It is a strong symbol of international unity that highlights the enduring relationship of the nations depicted. The students, their teachers, and Principal Tony Bencivenga did an outstanding job.

I ask my colleagues in the House of Representatives to join me in congratulating these young people not only for creating an outstanding piece of art but for seeing the importance of international harmony and becoming active participants in our global society. From culture to economy, no nation is "an island" today. Young people who understand that are better prepared to be the leaders of tomorrow and to be dedicated to expanding democracy, peace, and prosperity in our world.

A BILL TO REPEAL THE LIMITATION ON THE USE OF FOREIGN TAX CREDITS UNDER THE ALTERNATIVE MINIMUM TAX

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from New York, Mr. RANGEL, together with a number of other colleagues, in introducing our bill that would eliminate a fundamental unfairness in the application of the U.S. tax law to taxpayers that have income from foreign sources.

A U.S. citizen or domestic corporation that earns income from sources outside the United States generally is subject to tax by a foreign government on that income. The taxpayer also is subject to U.S. tax on that same income, even though it is earned outside the United States. Thus, the same income is subject to tax both in the country in which it is earned and in the United States. However, the United States allows taxpayers to treat the foreign taxes paid on their foreign-source income as an offset against the U.S. tax with respect to that same income. This offset is accomplished through the foreign tax credit; the foreign tax paid on foreign-source income is treated as a credit against the U.S. tax that otherwise would be payable on that same income. Although the details of the foreign tax credit rules are extraordinarily complex (as are the international provisions of the Internal Revenue Code generally), the basic principle is simple: to provide relief from double taxation.

When it comes to the alternative minimum tax (AMT), this basic principle of providing relief from double taxation falls by the wayside. The AMT was enacted to ensure that individuals and businesses that qualify for various "preferences" in the tax rules nevertheless are subject to a minimum level of taxation. However, the foreign tax credit provisions of the AMT operate to ensure double taxation. Under these AMT rules, the allowable foreign tax credit is limited to 90 percent of the taxpayer's alternative minimum tax liability. Because of this limitation, income that is subject to foreign tax is subject also to the U.S. AMT. The result is double (and even triple) taxation of income that is used to support U.S. jobs, R&D and other activities.

There is no rational basis for denying relief from double taxation to that class of taxpayers that are subject to the AMT. Accordingly, the bill we are introducing today will eliminate the 90 percent limitation on foreign tax credits for AMT purposes. With the elimination of this limitation, relief from double taxation will be provided to taxpayers that are subject to the AMT in the same manner as it is provided to those taxpayers that are subject to the regular tax.

Concern regarding the unfairness of the AMT limitation on the use of the foreign tax credits is not new. Indeed, the House in 1995 passed a provision repealing the 90 percent limitation as part of a complete package of AMT reforms. Overall reform of the AMT, for individuals and businesses, remains an important piece of unfinished business. This bill to eliminate the 90 percent limitation on foreign tax credits for AMT purposes represents an important step in that direction and we urge our colleagues to join us in cosponsoring this legislation.

INTRODUCTION OF THE BROWNFIELDS CLEAN-UP ACT

HON. WILLIAM J. COYNE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. COYNE. Mr. Speaker, today I am introducing legislation which would make the existing tax incentive for cleaning up brownfields permanent.

Brownfields are vacant industrial or commercial sites. There are more than 400,000