

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

such sites across the country. Brownfields cause economic blight by crowding out new businesses, preventing the creation of new jobs, and reducing municipal property tax revenues. They reduce the value of surrounding property and they can be public health problems.

Brownfields sites often require environmental remediation before they can be redeveloped and returned to productive use. At the very least, the prospect of significant remediation costs often discourages the redevelopment of such sites.

The 1997 Taxpayer Relief Act established a provision for expensing brownfield clean-up costs in certain targeted areas—empowerment zones, enterprise communities, EPA brownfields pilot project sites, and census tracts with high poverty rates. This provision can be an important tool for encouraging the clean-up and redevelopment of unproductive brownfield sites.

Unfortunately, however, the existing provision only allows expensing for expenditures or costs incurred between August 6, 1997, and December 31, 2000. That is too short a period of time for many potential users to take advantage of it. Consequently, I believe that this provision should be made permanent. The Administration shares that view and proposed making the provision permanent in the budget request that it submitted to Congress in February.

Today Congressman RANGEL and I are introducing legislation that would make the brownfields expensing provision permanent. Enactment of this legislation would provide much-needed help to many of the economically distressed communities across the country that are currently burdened with one or more brownfields sites. I urge my colleagues to cosponsor this important legislation.

DECLARING STATE OF WAR BETWEEN UNITED STATES AND GOVERNMENT OF FEDERAL REPUBLIC OF YUGOSLAVIA

SPEECH OF

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. KUCINICH. Mr. Speaker, the truth is war is being waged and will continue to be waged without declaration. But such violence is neither redemptive nor justified in law or morality. Hope is redemptive, love is redemptive, peace is redemptive, but the violence of this conflict stirs our most primitive instincts. When we respond to such instincts, we enact the law of an eye for an eye, and we at last become blind and spend our remaining days groping to regain that light we had once enjoyed.

He only understands force, it is said of Mr. Milosevic, but we must understand more than force. Otherwise, war is inescapable. We must make peace as inexorable as the instinct to breathe, as inevitable as the sunrise, as predictable as the next day. With this vote, let us release ourselves from the logic of war and energize a consciousness of peace, peace through implied strength, peace through express diplomacy, peace through a belief that through nonviolent human interaction, we can still control our destiny.

A TRIBUTE TO DR. YVONNE SCARLETT-GOLDEN, DOCTORATE OF LAWS, BETHUNE-COOKMAN COLLEGE

HON. CARRIE P. MEEK

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mrs. MEEK of Florida. Mr. Speaker, I rise today in tribute to the honorable Dr. Yvonne Scarlett-Golden, my dear friend, whose title of honorary Doctorate of Laws was conferred by Bethune-Cookman College on April 26, 1999. This honor is very highly deserved. I have had the honor and the immense pleasure of knowing and working with Yvonne for many years, and her name is synonymous with dedication and commitment towards the public good.

She is a master teacher, a superlative retired school principal, an effective city council member, a committed community activist, and an exemplary mother. Her dedication is beyond praise, for it is impossible to calculate the number of young students who have been inspired by Yvonne in her career. Like ripples in a pond, Dr. Yvonne Scarlett-Golden's kind acts towards her students served as catalysts for them, to enrich their own spheres of influence with the strong guidance and example of character which they have received.

After a long career as a highly popular teacher, Dr. Yvonne Scarlett-Golden became an energetic city council member, and she continues her fight for the underdog in yet another venue. Vibrant, bright, and always committed, the devotion of Dr. Yvonne Scarlett-Golden to State of Florida has been an inspiration over the decades of our close friendship.

It is indeed one of my great pleasures to pay tribute to truly a great Floridian and, indeed, a such a great American, Dr. Yvonne Scarlett-Golden, on the occasion of her achievement in being awarded the title of Doctorate of Laws by Bethune-Cookman College.

McGRAW FAMILY TO CELEBRATE 50TH ANNUAL REUNION

HON. JAMES T. WALSH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. WALSH. Mr. Speaker, I rise today in special recognition of an occasion which will be celebrated in the County of Cortland in my district in Central New York State this summer. On July 18th, the McGraw family, along with the many guests who will join them, will hold their 50th Annual Reunion.

This wonderful tradition was begun in 1950 as a means of bringing together the large and distinguished McGraw family. Having settled in Cortland County in the 1850's in the wake of the Irish potato famine, the McGraws quickly became one of the most well-respected residents of the area. The most well-known member of this family, John Joseph McGraw, was the Manager of the New York baseball Giants from 1902 to 1932. Having won more games than any other manager in major league history, Mr. McGraw was inducted into the Baseball Hall of Fame in Cooperstown.

Today, as was the case fifty years ago at the time of the first McGraw reunion, the Cen-

tral New York area is indebted to the McGraw family for its many contributions to our community. I would like to express the sense of the many visitors and "honorary McGraws" who will travel from near and far to share in their celebration this summer in thanking them for making Central New York a better place, and in wishing them well in this and many family reunions to come.

INTRODUCTION OF THE HOMELESSNESS ASSISTANCE FUNDING FAIRNESS ACT

HON. JOHN ELIAS BALDACCI

OF MAINE

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 29, 1999

Mr. BALDACCI. Mr. Speaker, I am pleased to introduce today the Homelessness Assistance Funding Fairness Act that will ensure that every state receives a minimum allocation of funding from the Department of Housing and Urban Development's "Continuum of Care" grant programs. I am introducing this legislation in conjunction with Senator SUSAN COLLINS of Maine. We have been working to address the challenges of meeting the needs of homeless people in a rural state for some time now, and I believe that this legislation represents an important step forward.

Homelessness is a problem that knows no boundaries. In every state, Americans find themselves without adequate shelter or access to affordable housing. Unfortunately, since the Continuum of Care grants are currently awarded on a competitive basis, some states may be denied funding in a given year.

Homelessness is also not limited to urban areas. In fact, rural homelessness is a significant problem and may pose even greater challenges due to geographical realities. Maine is a predominantly rural state. Homelessness is a growing problem, with more than 14,000 people currently believed to be homeless. While this number may seem relatively small, when we consider that the state's overall population is only 1.2 million, we recognize that there is in fact a significant problem.

In the past, Maine organizations have competed successfully for Continuum of Care funding. In fact, last year, HUD Secretary Andrew Cuomo visited several of Maine's homeless assistance projects and presented them with a "Best Practices" award in recognition of their excellent work. For that reason, it came as a shock when HUD announced in 1999 Continuum of Care grant recipients and we learned that no funds had been awarded to any Maine applicants.

In addition to Maine, three other states—Oklahoma, Kansas and North Dakota—were not awarded any Continuum of Care funding this year. The homeless of these four rural states are just as deserving and in need of assistance as the homeless of the other 46 states. Unfortunately, they are now facing drastic cuts in services and the outright elimination of many programs that have sought to provide housing and services to help break the cycle of poverty and dependency.

I respect the goals of the competitive funding process: to encourage excellence; to foster innovation; and to ensure that Federal taxpayers get the most "bang for their buck" when it comes to providing assistance to