trade and diplomatic relations with Vietnam, Hanoi has made major progress on freedom of emigration, including helping with last year's resettlement of 3,000 former boat people held in refugee camps throughout Asia. In addition, Vietnam has steadily improved cooperation in locating U.S. servicemen missing in action. Finally, the very act of trading with the United States, and the desire to increase that trade, is resulting in the beginning of meaningful economic reforms in Vietnam.

This is a lesson that sadly, this Administration has not applied to relations with Cuba. There we have had a decades long trade embargo, and economic sanctions, that has done nothing, absolutely nothing, to loosen or undermine the hold of the Castro regime on the Cuban people. I urge the Administration to review the success of its actions on trade with Vietnam and apply that lesson to trade with Cuba. We will improve human rights and the economic situation of the Cuban people faster with a policy of trade engagement than with maintaining the status quo policy of failed trade sanctions.

In the meantime, we must continue to maintain normal trade relations with Vietnam. Perhaps another year's successful trade with Vietnam will convince the Administration that normalizing trade relations with Cuba will also be advantageous to the people of Cuba.

Mr. GILMAN. Mr. Speaker, I want to thank the distinguished Chairman of the Ways and Means Committee the gentleman from California, Mr. THOMAS and the Ranking Minority Member Congressman RANGEL and the Chairman of the Trade Subcommittee Congressman CRANE and its Ranking Minority Member Congressman LEVIN for bringing H.J. Res. 101 to the Floor. I want to commend Congressman ROHRABACHER for crafting this important resolution. The effect of this resolution would be to withdraw the President's Jackson-Vanik waiver for Vietnam.

Jackson-Vanik requires that a country permits free emigration of its citizens. According to Human Rights Watch, with regard to the exodus of Montagnards refugees to Cambodia, the Vietnamese government did everything that it could to prevent such an exodus. Human Rights Watch reported ''the Vietnamese government began to tightly restrict freedom of movement throughout the Central Highlands. Montagnards arriving at the UNHCR sites in Cambodia reported that strict travel bans had been instituted throughout the highlands with police posted on the roads to stop movement of people and in the hamlets to prevent travel and communication between villages.'' The report goes on to state that ''Areas from which large numbers of people had attempted to flee to Cambodia faced particularly heavy surveillance and extra travel restrictions.''

Mr. Speaker, human rights organizations also inform us that security police recruited villagers to report on anyone who attended Christian meetings and even those who conducted family prayers in their own homes. Why should we award a dictatorship that attempts to prevent our war time allies from freely emigrating and persecutes people for praying?

Jackson-Vanik also sets down conditions to deny MFN to any country with a nonmarket economy. According to the Country Commercial Guide of the U.S. Commercial Service and the U.S. Department of State ''State-Owned Enterprises continue to dominate the industrial economy of Vietnam . . . The government's protectionist approach to these loss-making companies has long stood in the way of further trade reform and investment liberalization.'' The report goes on to state that ''The government has organized around 2,000 State-owned Enterprises into 17 so-called 'general corporations' (or conglomerates) and 77 'special corporations', thereby reinforcing monopoly or privileged conditions in industries that account for approximately 80 percent of the productive capacity of the state sector.''

Mr. Speaker, it is obvious that Vietnam does not meet the human rights and economic conditions set forth by Jackson-Vanik. Let's not reward a dictatorship that does not cooperate with us in helping to find our missing servicemen, refuses to permit our wartime allies to leave and uses trade to enrich and enforce its repressive regime. Accordingly, I urge my colleagues to support H.J. Res. 101.

Mr. CRANE. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to the order of the House of Monday, July 22, 2002, the joint resolution is considered read for amendment and the previous question is ordered.

The question is on the engrossment and third reading of the joint resolution.

The joint resolution was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the joint resolution.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Mr. MCNULTY. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

GENERAL LEAVE

Mr. CRANE. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.J. Res. 101.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote is objected to under clause 6 of rule XX.

Any RECORD votes on postponed questions will be taken later today.

IMPROVING ACCESS TO LONG-TERM CARE ACT OF 2002

Mr. HAYWORTH. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4946) to amend the Internal Revenue Code to provide health care incentives related to long-term care, as amended.

The Clerk read as follows:

H.R. 4946

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

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) SHORT TITLE.—This Act may be cited as the ''Improving Access to Long-Term Care Act of 2002''.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

SEC. 2. DEDUCTION FOR PREMIUMS ON QUALIFIED LONG-TERM CARE INSURANCE CONTRACTS.

(a) IN GENERAL.—Part VII of subchapter B of chapter 1 (relating to additional itemized deductions) is amended by redesignating section 223 as section 224 and by inserting after section 222 the following new subsection:

''SEC. 223. PREMIUMS ON QUALIFIED LONG-TERM CARE INSURANCE CONTRACTS.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a deduction an amount equal to the applicable percentage of eligible long-term care premiums (as defined in section 213(d)(10)) paid during the taxable year by the taxpayer for coverage for the taxpayer and the spouse and dependents of the taxpayer.

''(b) APPLICABLE PERCENTAGE.—For purposes of subsection (a), the applicable percentage shall be determined in accordance with the following table:

''For taxable years beginning in calendar year—	The applicable percentage is—
2003, 2004, and 2005	25
2006 and 2007	30
2008 and 2009	35
2010 and 2011	40
2012 and thereafter	50.

''(c) LIMITATION BASED ON MODIFIED ADJUSTED GROSS INCOME.—

''(1) IN GENERAL.—If the modified adjusted gross income of the taxpayer for the taxable year exceeds $20,000 (twice the preceding dollar amount, as adjusted under paragraph (2), in the case of a joint return) the amount which would (but for this subsection) be allowed as a deduction under subsection (a) shall be reduced (but not below zero) by the amount which bears the same ratio to the amount which would be so allowed as such excess bears to $20,000 ($40,000 in the case of a joint return).

''(2) ADJUSTMENTS FOR INFLATION.—

''(A) IN GENERAL.—In the case of a taxable year beginning after December 31, 2003, the first $20,000 amount contained in paragraph (1) shall be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2002' for 'calendar year 1992' in subparagraph (B) thereof.

''(B) ROUNDING.—If any amount as adjusted under subparagraph (A) is not a multiple of