

and mentoring program for businesses; Waste Reduction and Recycling Consultation, an advisory, assessment and action program for governments, businesses, educational and cultural institutions; Regional By-Product Synergy Initiative, a project to help business and government reduce waste and increase productivity; Shadowcliff Retreat Center, environmental education and retreat center in Grand Lake, Colorado; and Environmental Excellence Awards, an annual event to honor individuals, businesses and schools.

Bob's efforts have been recognized locally and nationally for Building the Gap's leadership. Awards include: National Recycling Coalition's Award for Environmental and Community Leadership, Kansas City Consensus Achiever Award, Missouri Governor Carnahan's Pollution Prevention Award, EPA Pollution Prevention Award, American Forest & Paper Association's Best Paper Recycling Award, Mid-America Regional Council Regional Leadership Award, Waste Reduction and Recycling Award for non-profits, Missouri Environmental Education Association Environmental Education Service Award, and Keep America Beautiful First Place National Litter Prevention Award.

Bob's leadership and vision of collaboration, his perseverance in environmental problem solving, and his service and commitment to a healthy earth have inspired thousands of individuals to make a difference. Mr. Speaker, please join me in honoring Robert J. Mann, a bridge builder who has indeed made our community, our region and our planet a better place through his tireless efforts to honor our Earth and all who share its wonders.

CONFERENCE REPORT ON H.R. 4520,
AMERICAN JOBS CREATION ACT
OF 2004

SPEECH OF

HON. PHIL ENGLISH

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. ENGLISH. Mr. Speaker, I submit the following exchange of letters between myself and Chairman THOMAS for submission into the RECORD related to debate on H.R. 4520, The American Jobs Creation Act of 2004, which took place October 7, 2004.

HOUSE OF REPRESENTATIVES,
Washington, DC, October 7, 2004.

Hon. WILLIAM M. THOMAS,
Chairman, Committee on Ways and Means,
Longworth House Office Building, Wash-
ington, DC.

DEAR MR. CHAIRMAN: I am writing to raise a concern regarding regulations issued several years ago by the Internal Revenue Service (IRS) in which they apply an expansive new interpretation of the law retroactively.

Congress enacted section 263(g) of the Internal Revenue Code as part of the Economic Recovery Tax Act of 1981 ("ERTA") to discourage the use of certain "straddle" type tax shelters known as "cash and carry" transactions. In the Report accompanying ERTA, the Senate Finance Committee noted that "[t]he committee intends to discourage these transactions, sometime called 'cash and carry' shelters, in its legislation." The Committee also described the nature of the "cash and carry" transactions Congress was trying to discourage, in detail.

Twenty years later, on January 17, 2001 the Treasury Department issued a set of proposed regulations under section 263(g), that would expand the scope of 263(g) beyond so-called cash and carry transactions, and states in its effective date section that the new rules apply to "... interest and carrying charges properly allocable to personal property that are paid, incurred, or accrued after the date these regulations are adopted as final . . . for a straddle established on or after January 17, 2001."

Despite the clear legislative intent, the IRS has attempted to apply the proposed regulations expanding the coverage of 263(g) to transactions undertaken prior to January 17, 2001, and a number of field agents have indicated to taxpayers that absent clear guidance to the contrary, they will continue to apply this expansive interpretation of section 263(g) on a retroactive basis.

When the tax writing committees decide to change the law in a way that might affect ongoing transactions our normal practice is to put the public on notice through an announcement. Once we have so acted, it is considered fair to make the change effective on the date of the announcement because taxpayers have been given fair warning.

I would like to know if you agree with my conclusion that the IRS should follow rules that are equally fair. If a change in the law which was not made as a result of a legislative mandate is announced in regulations, do you agree that the change should be prospective?

Thank you for considering this matter and I look forward to your response.

Sincerely,

PHIL ENGLISH.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON WAYS AND MEANS,
Washington, DC, October 8, 2004.

Hon. PHIL ENGLISH,
House of Representatives, Longworth House Of-
fice Building, Washington, DC.

DEAR MR. ENGLISH: I am writing in response to your letter regarding Sec. 263(g) of the Internal Revenue Code and the Internal Revenue Service's (IRS) application of related regulations.

Without in any way questioning whether IRS interpretation in this case was appropriate, I agree with your conclusion that the expansion of the scope of 263(g) should have been prospective. I believe the Secretary of Treasury should do whatever is necessary to make sure that the regulations that have been brought to my attention by your letter are implemented in that manner.

Sincerely,

WILLIAM M. THOMAS,
Chairman.

CONFERENCE REPORT ON H.R. 4520,
AMERICAN JOBS CREATION ACT
OF 2004

SPEECH OF

HON. KEVIN BRADY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. BRADY of Texas. Mr. Speaker, let's be honest: Republicans don't ship American jobs overseas. Neither do Democrats. Why would they?

But our own U.S. Tax Code does, and that's the responsibility of both parties in Congress. It's time we stop pointing fingers and start working together to save American jobs.

That's what the American Jobs Creation Act does. It removes the job-killers in our Tax Code.

It's a proven, commonsense principle: Stop punishing those who build in America. Lower the tax burden on those who manufacture and produce here in America, with a higher tax rate if you build it overseas.

Create jobs in America's small businesses by letting them keep more of what they earn—making it easier to buy that new computer, that new printer, that new machinery so they can compete with anyone, anywhere.

And for all those small industries—whether they are American companies making bows and arrows, tackle boxes, small aircraft, or U.S. films—let's get rid of the job killers where our Tax Code treats them worse than their overseas competitors.

Some critics may ridicule these provisions, but it's no laughing matter to the American workers in these small industries.

This bill also restores sales tax fairness to the Tax Code, easing the sales tax burden on American families and giving a direct economic boost to Main Street.

In States like mine, it means delivering \$1 billion of tax relief to Texas families each year, and creating enough new jobs to fill nearly every seat in the Toyota Basketball Arena with a new Texas worker.

Best of all, every taxpayer in America will have the option of choosing to deduct either their state and local income taxes or sales taxes, whichever is highest.

Thanks to the leadership of Chairman BILL THOMAS, the key support of Majority Leader TOM DELAY and hard work by my colleague SAM JOHNSON of Texas, we have re-opened the door to sales tax fairness that has been locked shut for 18 years.

Every legislator from a sales tax State should support this bill because this opportunity may not occur again for another two decades, if at all.

In conclusion, let's get the job-killers out of our Tax Code, and create jobs right here in America.

RECOGNIZING FRANK D. JACKSON
OF EUGENE, OREGON

HON. PETER A. DeFAZIO

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. DEFAZIO. Mr. Speaker, I rise today to recognize and to thank Frank D. Jackson of Eugene, OR, for his tireless efforts to improve the lives of working men and women and their families.

Frank Jackson is a man of conviction, dedicated to serving his community by strengthening labor rights. His unwavering vision for working America has put him on the front lines in the fight for decent pay and benefits, safe and healthy workplaces, and dignity and respect for the rank and file.

Until he retired in 1992, Jackson worked two jobs for decades—firefighter and union activist. He has been a steadfast advocate for workers since joining his first union at the age of 15 and was recently inducted into the Labor Hall of fame for his many years of leadership in the labor movement. He served as president and secretary-treasurer of his union, Eugene Firefighters Association Local 851, International Association of Fire Fighters; president and executive secretary-treasurer of the Lane

County Labor Council; senior vice president of the Oregon State Fire Fighters Council; and Executive Board member of the Oregon AFL-CIO.

In solidarity and strength, I am proud to salute Frank Jackson for his wholehearted commitment to organized labor and working people in Oregon.

INTRODUCTION OF THE ENHANCING NUTRITION IN MEDICAL EDUCATION ACT OF 2004

HON. TOM UDALL

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. UDALL of New Mexico. Mr. Speaker, the importance of nutrition in attaining and maintaining a healthy lifestyle is well known. Today, as countless reports and articles call attention to the obesity epidemic in our country, it is more important than ever that we focus on preventive health measures including good nutrition habits. Nutrition plays a significant role in the onset and progression of six of the ten leading causes of death. Nutrition intervention also decreases morbidity, mortality, human suffering, and medical costs.

That is why in 1990 Congress mandated that our Nation's medical schools integrate nutrition education into their curricula. Today, however—14 years later—many physicians and medical students are still requesting more training and education in nutrition. I believe now is the time to take action to provide additional resources for medical schools throughout the country to address the known desire and demonstrated need for increased training and education in nutrition.

To that end, I rise today to introduce the Enhancing Nutrition in Medical Education Act of 2004. This legislation authorizes a grant program for which all U.S. allopathic medical schools would be eligible to apply, to assist them in developing, implementing, and integrating innovative nutrition components into their existing medical education curriculum. To name a few of the requirements, the grants will focus on preventive health measures such as education on the causes, treatment, and prevention of obesity; prevention and treatment of common nutritional deficiencies; and office education and counseling to ensure appropriate diet for mostly healthy people. The grants awarded will be in the amount of \$50,000 for any fiscal year, or a total of \$100,000 for the 2-year duration of the grant.

Also, schools awarded grants will be required to submit a report to the Secretary of HHS describing the nutrition curricula they developed, along with results achieved through its implementation. The Secretary will in turn be responsible for disseminating a report to all medical schools nationwide comprised of nutrition curriculum descriptions developed by the grantees. The reporting requirement will ensure that medical schools who either chose not to apply for the grants or who were not awarded grants still receive information and models on nutrition curricula they can incorporate into their own.

In 2003 a survey was conducted of all accredited medical and osteopathic colleges in the U.S. to determine the present state of nutrition training in medical school curricula. This

study showed positive trends, but with much room to grow. The study found that a nutrition course was required in forty percent of the medical and osteopathic programs, an elective course in 13 percent, and 24 percent of the schools integrated the subject in other courses. Approximately 23 percent lacked nutrition of any type. Schools that required nutrition showed a mean number of 2.5 credit hours, and it was rare for medical programs to require more than one nutrition course or for the course to exceed three credit hours.

Mr. Speaker, a similar survey conducted in 1997–1998 showed that 26 percent of medical school programs required nutrition courses. The slight increase in programs requiring nutrition courses is certainly a positive trend, but considering the alarming rates of obesity, diabetes, and other negative health affects associated with poor nutrition, we must do more.

The Enhancing Nutrition in Medical Education Act provides no new mandates to medical schools, but simply allows them the opportunity to access additional funds to enhance and increase nutrition education in their curriculum. I would like to thank the people at the American Dietetic Association and the Association of American Medical Colleges, as well as the many others who have helped me in developing this legislation. I urge my colleagues to support this bill.

TOMORROW'S PRESIDENTIAL ELECTION IN AFGHANISTAN

HON. ROBERT W. NEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. NEY. Mr. Speaker, I rise today to congratulate the people, and the transitional government, of the Islamic State of Afghanistan on tomorrow's historic Presidential election. The Afghan people have come a long way in the past few years and deserve the recognition and support of the U.S. Congress.

Mr. Speaker, as you know, the people of Afghanistan are at a historic turning point. Leading to tomorrow's election, great progress has been made in their electoral process: of an estimated 10 million eligible voters, more than 9 million have registered, and more than 40 percent of them are women.

I congratulate the Afghan people on this high registration percentage, and I applaud the diversity of the electorate and the 18 Presidential candidates. Their participation symbolizes a true commitment to pluralism, democracy, and to an open electoral process.

Mr. Speaker, the people of Afghanistan are still facing very real threats, however. There are still news reports of voter intimidation and violence against voters and poll-workers. There are even reports of Taliban loyalists advertising rewards for anyone who kills a poll-worker.

I would like to commend President Hamid Karzai for his leadership in opposition to these militants. Under President Karzai, the Afghan people continue to stand tall, bringing their country to its moment of democracy. They have remained steadfast and, in spite of the risks, have continued to register to vote in droves.

While Afghanistan has a long way yet to go, its people have come a long way already. The

greatest threat to the fundamentalists that would do harm to America is exactly what will take place tomorrow in Afghanistan: Democracy. And for that, Mr. Speaker, I commend the Afghan people.

IN RECOGNITION OF THE DESIGNATION OF OCTOBER 12–20, 2004, AS NATIONAL AWARENESS WEEK FOR THE F.O.P. CAMPAIGN

HON. VITO FOSSELLA

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. FOSSELLA. Mr. Speaker, I rise today in recognition of the Fibrodysplasia Ossificans Progressiva (F.O.P.) Awareness Campaign and the declaration of October 12–20, 2004 as National Awareness Week. Currently 220 Americans have been diagnosed with this rare and incurable disease. F.O.P. is a musculoskeletal disorder that leads to the growth and formation of additional bones, ultimately forming a "second skeleton" in the human body. Due to the diligent and dedicated efforts of the friends and family of those diagnosed with F.O.P., there is a growing campaign to raise awareness about the disease and muster support for F.O.P. research. In addition, President Bush has declared the years 2002 through 2011 as the National Bone and Joint Decade; the kick-off for which is the National Awareness week set to begin October 12. I ask my colleagues to join me in celebrating the observance of Bone and Joint Decade National Awareness Week and to encourage our fellow citizens to support awareness and research of musculoskeletal disorders.

INTRODUCTION OF "PREVENTING SEXUAL ASSAULTS IN THE MILITARY ACT OF 2004"

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mrs. MALONEY. Mr. Speaker, today, I introduce legislation, the "Preventing Sexual Assaults in the Military Act of 2004," along with Representatives ELLEN TAUSCHER, DIANE WATSON, and ED TOWNS, which would appropriate such funds as are necessary for fiscal years 2005 through 2007 to eliminate the backlog in processing DNA evidence, to ensure that testing takes place in a timely manner, to provide an adequate supply of forensic evidence collection kits at all domestic and overseas U.S. military installations, military academies, and theaters of operation, and to ensure that at least one military medical personnel member, who is trained as a Sexual Assault Nurse Examiner (SANE) or Sexual Assault Forensic Examiner (SAFE), is on duty at all times in the health care facility at a military academy, domestic military base, overseas military base, and theaters of operation, except where a memorandum of understanding is issued between the military installation and a local civilian hospital.

Rapes and sexual assaults are far too common in both civilian life and in the military. As the April 2004 report issued by the Pentagon