

this legislation was worked on by colleagues from both sides of the aisle, led by our good friend, the gentleman from Virginia [Mr. BOUCHER]. This legislation does several things to increase awareness of the problem of arson, including increasing the ability of fire departments to identify suspicious and incendiary fires resulting in increased and more effective prosecution of arson cases.

The legislation awards 2-year competition merit-based grants to as many as 10 States for arson research, prevention, and control. The authorization for fiscal year 1994 was almost \$5 million, and for fiscal year 1995 \$6.25 million.

The legislation also improves arson investigator training courses, leading to professional certification of arson investigators. It also provides resources for the formation of arson task forces, especially needed in our inner cities where arson for profit has become a major problem.

The legislation also supports and develops programs directed at fraud as a cause of arson, juvenile arson, drug and gang related arson, domestic violence connected arson, and civil unrest as a cause of arson.

Finally, the bill provides for development of an advanced course on arson prevention and expansion of arson investigator training programs at the National Fire Academy, the Federal Law Enforcement Training Center and the Federal Bureau of Investigation Academy.

The International Association of Arson Investigators was formed in 1949. It is the most broad-based, well-respected organization in this country and the world that focuses on the problem of arson and works to train arson investigators. This organization, with over 8,000 members, was established to unite for mutual benefit those public officials and private persons engaged in the control of arson and kindred crimes.

In addition, the National Fire Protection Association is currently developing a manual for fire investigation that will aid in the process of training these investigators.

Mr. Speaker, I rise to pay tribute to those brave men and women who day in and day out are fighting this ongoing problem in America, a problem that is affecting our economy and that is taking approximately 700 lives each year. I pay tribute especially to those brave arson investigators, those law enforcement personnel who are handling situations in all of our cities and counties dealing with the terrible tragedy of arson loss in this country.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from the District of Columbia [Ms. NORTON] is recognized for 5 minutes.

[Ms. NORTON addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.]

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana [Mr. HAMILTON] is recognized for 5 minutes.

[Mr. HAMILTON addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

LEGISLATION REGARDING EVASION OF TAX LAWS BY RENOUNCING CITIZENSHIP

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida [Mr. GIBBONS] is recognized for 5 minutes.

Mr. GIBBONS. Mr. Speaker, today, along with my colleagues Messrs. GEPHARDT, BONIOR, FAZIO, RANGEL, STARK, JACOBS, FORD, MATSUI, Mrs. KENNELLY, Messrs. COYNE, LEVIN, CARDIN, MCDERMOTT, KLECZKA, LEWIS, NEAL, PAYNE, and FROST, I am introducing legislation to prevent the evasion of our tax laws by individuals who renounce their American citizenship.

This legislation is identical to the bill S. 700, introduced on April 6, 1995, by Senator MOYNIHAN. Senator MOYNIHAN should be commended for his leadership on this issue and for his efforts to respond to the technical concerns raised by those opposing this legislation. I must wholeheartedly agree with Senator MOYNIHAN's introductory comments that these technical concerns could have been resolved "if those criticizing the provision's technical aspects put even half as much effort into devising solutions as highlighting shortcomings."

Mr. Speaker, this bill is similar to the provision which was included in the House Democratic amendment which was defeated when the House considered H.R. 831. In addition, this proposal was included in the Senate amendment to H.R. 831. In addition, this proposal was included in the Senate amendment to H.R. 831. It would tax the unrealized appreciation in assets held by individuals who expatriate. The bill contains generous exemptions to limit its applicability to only the extremely wealthy. This bill contains several technical modifications from those earlier proposals, which I would like to quickly summarize to demonstrate our willingness to respond to legitimate concerns regarding this issue.

Unlike the provision contained in the earlier amendments, this bill would also apply in cases where long-term residents of the United States cease to be taxed as residents. This change is in response to the argument that the earlier amendments were unfair in that they applied only to citizens and did not also apply to residents who are taxed in the same manner as citizens.

During House consideration of H.R. 831, there were arguments about potential double taxation. This bill I am introducing today responds to those arguments by providing that, if a foreign person becomes a resident or citizen of this country, the basis of all of that person's assets would be stepped up to their fair market value at the time the person becomes subject to our tax system. Therefore, the bill creates parallel treatment under which appreciation accruing before an individual becomes subject to our taxes would be exempt from our taxes and tax on appreciation accruing while an individual is subject to our tax laws could not easily be avoided.

The bill also responds to the argument that triggering the tax on expatriation would be an acceleration of the tax that would otherwise have occurred. The bill provides that each taxpayer would be allowed to irrevocably elect on an asset-by-asset basis to continue to be taxed as a U.S. citizen with respect to assets designated by the taxpayer.

The bill also makes modifications to the administration of the tax by requiring expatriates to file a return within 90 days of their expatriation and to pay a tentative tax.

Mr. Speaker, we had a long and heated debate on this issue in April and I do not wish to repeat that entire discussion today. However, there are several matters upon which I feel compelled to comment.

Opponents of this provision made much of their concern over human rights obligations under international laws. Senator MOYNIHAN has quite nicely analyzed these arguments in his introductory statement. I do not intend to repeat that analysis but I do want to agree strongly with his conclusion that the growing consensus of opinion is that this provision does not violate any legitimate human rights concern. For me, the human rights argument was never very persuasive. These individuals are not renouncing their American citizenship because of any fundamental disagreement with our political or economic system. They simply refuse to contribute to the common good in a country where the political and economic system has benefited them enormously. Some individuals went so far as to compare the plight of these wealthy expatriates to the plight of the persecuted Jews attempting to flee Russia. I can only say that I agree strongly with the leaders of the National Jewish Democratic Council who have described this argument as "nothing short of obscene."

In the last weeks of April, some of my Republican colleagues accused me of engaging in class warfare because of my attempts to ensure that these extraordinarily wealthy individuals cannot avoid our tax system by the despicable act of renouncing their citizenship. During the welfare reform debate, Republican Members of this House compared welfare recipients to "wolves" and "alligators" and engaged in crude stereotyping of welfare recipients by referring to "studs" outside their homes. The Republican welfare bill took billions away from the poorest of our citizens to be used to fund a tax bill that even the Wall Street Journal described as a "windfall for the well off."

None of this was considered class warfare by Republican members of this House. However, when Democratic Members suggest that billionaires should not be able to avoid the same taxes that middle-income taxpayers are required to pay, some Republicans consider that class warfare. The difference between the two parties could not be clearer.

Finally, I would like to make it clear that the effective date in the bill I am introducing today is February 6, 1995, and that I will continue to insist that February 6, 1995, be the effective date for any subsequent legislation to end this loophole. The Democratic Members of this House will insist on this effective date, and the fact that a different effective date was contained in a motion to recommit on the recent

tax bill should be disregarded. That different effective date was chosen merely because the minority leader was informed that the motion to recommit would otherwise have been subject to a point of order. Had the Republicans lived up to their promise to consider tax bills under open procedures, the minority leader would not have been forced to use that different effective date.

From the press, we already know the name of at least one wealthy American, and heir to the Starkist Tuna fortune, who renounced U.S. citizenship after February 6 of this year and, therefore, could benefit from a delay in the effective date of this legislation. We also know that other powerful lobbyists are representing families, such as the Getty family, in an attempt to delay this provision. We must guarantee that the efforts of these lobbyists will be unsuccessful.

Mr. Speaker, I wish this legislation had been enacted earlier. I believe the privileged few who amass great fortunes under our laws and then renounce their citizenship to avoid tax here should be asked to pay their fair share. Those who have sought to protect these few extraordinarily wealthy individuals may have won the early skirmishes in this battle for fairness. But introduction of this bill is a signal that we who care about fairness will not give up until we win the war.

COMMEMORATING THE 80TH ANNIVERSARY OF THE ARMENIAN GENOCIDE

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Rhode Island [Mr. KENNEDY] is recognized for 5 minutes.

Mr. KENNEDY of Rhode Island. Mr. Speaker, today I rise to support the commemoration of the 80th anniversary of the Armenian genocide. For the thousands of Rhode Islanders from my district of Armenian descent who lost family members in this genocide, today is a particularly somber day.

But whether you are of Armenian descent or not, this day would be even more tragic if we did not remember. There is a quote that I think is particularly important today, and it goes as this:

First, they came for the socialists, and I did not speak out because I was not a socialist. Then they came for the trade unionists, and I did not speak out because I was not a trade unionist. Then they came for the Jews, and I did not speak out because I was not a Jew. Then they came for me, and there was no one left to speak for me.

This quote is telling, because it can be said as much for the Armenian genocide as the Jewish Holocaust. In fact, it has not been lost on historians of this century that the failure to recognize the Armenian genocide for what it was made it easier, not harder, for evil minds like Hitler to believe that they could do the same.

Today, we in Congress are solemnly observing the tragedy of the Armenian genocide not only to honor the memory of those who died but, in doing so, to ensure that such horrors will never occur again.

EXPRESSING SUPPORT FOR DR. HENRY FOSTER, SURGEON GENERAL NOMINEE

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Ms. JACKSON-LEE] is recognized for 5 minutes.

Ms. JACKSON-LEE. Mr. Speaker, "unassuming, focused, compassionate, a consensus builder, a fine physician." Mr. Speaker, these are the words that people in Nashville—the people who know him best—use to describe Dr. Henry Foster, the nominee for U.S. Surgeon General.

When President Clinton was considering nominees for this post, he said that he was looking for someone who is qualified as a top-flight medical professional, a strong leader, and an effective communicator. Dr. Henry Foster is such a person. Unfortunately, though, a controversy has loomed surrounding his confirmation. Along with many other medical procedures, Dr. Foster has administered abortions during his 30-year medical career in the field of obstetrics and gynecology. For this, some would deny him the opportunity to serve as the "Nation's Doctor."

This debate will continue to be superficial until we move beyond the scratched surface. A Tuskegee, AL, woman would tell her story to the Charlotte Observer:

Jeannette Hight was 3½ months pregnant when she began bleeding in the middle of the night. Frantic, she called her obstetrician at home. With her doctor's careful help, Hight averted a miscarriage. That was more than 25 years ago. The Doctor was Henry Foster. Hight wants the nation to know that the man who saved the life of her only son is no "abortion doctor." She remembers Foster as a compassionate man committed to ushering in new life. She says, "What I've heard is a one-sided story. I haven't heard anything about all the lives that came into this world because of him. He is a man of great integrity."

Another Tuskegee woman told a different story of her memorable experience with Dr. Foster, printed in the U.S. News & World Report:

Joyce Carter German was a college junior, married and pregnant for a second time. She wanted an abortion. Foster refused. "This is not the right choice," he told her. The baby "is a blessing to you." German is now a medical technician; her daughter is in graduate school. She is glad Foster said no, and like others, she is puzzled that his fate may hang on how many abortions he has performed.

It is so terribly unfortunate that the work Dr. Foster has done over the years to prevent teenage pregnancy through his "I Have a Future" Program is being ignored by those who would rather focus on the number of abortions he has performed. In his own words in a Washington Post Op-Ed piece, Dr. Foster said, "It's ironic that my work fighting teenage pregnancy has been overshadowed by my opponents' talk about abortion. I do believe in the right of a woman to choose. And I also support the President's belief that abortion should be safe, legal, and rare. But my life's work has been dedicated to making sure that young peo-

ple don't have to face the choice of having abortions."

Let us not muddy the waters of this confirmation process with partisan bickering and selective research. I urge my colleagues in the other Chamber not to fall victim to the empty rhetoric designed to deny Dr. Foster's confirmation as the U.S. Surgeon General. Doing so would only serve to make the Senate confirmation process less credible to an already suspicious public. I urge the Senate to review Dr. Foster's complete record. Learn who Dr. Foster really is.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Members should be advised to avoid comments regarding the confirmation process in the Senate.

TRIBUTE TO ALL CIVIL SERVANTS INVOLVED IN THE OKLAHOMA CITY TRAGEDY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Maryland [Mr. HOYER] is recognized for 5 minutes.

Mr. HOYER. Mr. Speaker, I am pleased to be here with my colleagues to pay tribute to all of the civil servants involved in the Oklahoma City tragedy.

I had an opportunity of speaking earlier today as we passed the resolution expressing our outrage and our deep sympathy for that which happened in Oklahoma City during the last 2 weeks.

□ 1715

More than 550 Federal workers worked in the Alfred P. Murrah Federal building in Oklahoma City which, like Federal buildings across our Nation, provided an array of services to citizens in the region surrounding Oklahoma City.

It has long been my view that Federal workers are one of our Nation's greatest assets.

As President Lyndon Johnson once noted:

So very much of what we are as a Nation—and what we are to achieve as a people—depends upon the calibre and character of the Federal career people. In no other endeavor can you more directly serve our country's cause—or the values on which we stand—than in the public service.

We lost many of these fine men and women last month and I want to extend my heartfelt sympathies to all of their families, friends, their coworkers, their neighbors, and those they serve.

I had hoped to be speaking this week in celebration of public service recognition week, that special week each year when we recognize the enormous contributions made by public employees not just the Federal level, but at all levels of Government.

On Thursday, Friday, and Saturday, the mall will be filled with displays