also active in the community. Not only is Johnstown a great place to start and raise a family, it is also a great place to retire.

As a town located in Colorado's Fourth Congressional District, Johnstown is a source of pride for the community and the people of Colorado. Throughout the course of history it has been the home of many Coloradans. It is with honor and pride I wish Johnstown a happy 100th birthday. I ask the House to join me in extending wholehearted congratulations to Johnstown, CO.

TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002

SPEECH OF

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 9, 2002

Mr. UDALL of Colorado. Madam Speaker, I regret that I cannot vote for this bill today, but unfortunately the way the Republican leadership has brought it to the floor makes that impossible.

There are many things in this bill that I support, especially provisions similar to those in H.R. 2695. That bill, introduced by the gentleman from New York, Mr. HOUGHTON, would amend the Internal Revenue Code to exclude stock options and employee stock purchase plans from the definition of wages for purposes of employment taxes. This is a clarification that is very important to many of my constituents and to other people across the country and that needs to be enacted without unnecessary delay.

I also support enactment of most of the other provisions of this bill—particularly the sections dealing with tax penalties and interest, collection procedures, confidentiality and disclosure, and tax administration. They are desirable improvements in current law.

But that isn't true with regard to another provision—the one dealing with the disclosure of information about donations to and expenditures by certain political groups.

Under section 527 of the Tax Code, limited tax-exempt status is available for "issue advocacy" groups organized for the primary purpose of accepting contributions and making expenditures to influence elections at the Federal, State, or local level. Until 2 years ago, these "527" political organizations did not have to report to anybody about the source of their contributions or the beneficiaries of their expenditures. They could and did operate free from public scrutiny and free from public accountability.

That changed with enactment of the 527 Organization Disclosure bill, which now is Public Law 106–230. Under that law, if the groups want to keep their tax-exempt status they generally must let the public know where they get their money and the political purposes for which it is spent. I strongly supported that important change. But one provision of this bill threatens to undo much of that important reform by retroactively exempting some groups that now are covered by the disclosure law.

I understand that some careful adjustment of the scope of the disclosure legislation might be appropriate, but I am concerned that the exemption in this bill is so broad that it might in effect create a major loophole that could be

exploited by groups that would not be subject to comparable disclosure requirement under applicable law. That could go far to undermine the campaign-finance reform so recently signed into law.

If this bill had been brought to the floor under more normal procedures, there would have been more time for debate on this and other provisions, and the House could have considered amendments to lessen the possible abuse of this exemption. However, the Republican leadership instead has insisted on using a procedure that limits debate and does not allow any amendments.

I cannot support that approach, and I cannot support the bill's provisions related to these political groups. So, under the procedures chosen by the Republican leadership, I have no choice but to vote against the entire bill today. My hope is that if the bill does not pass today, the Republican leadership will bring it back under a fairer procedure that will permit changes that would allow me to vote for its passage.

TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002

SPEECH OF

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 9, 2002

Mr. STARK. Mr. Speaker, I rise in opposition to H.R. 3991, the Taxpayer Protection and IRS Accountability Act. In an otherwise noncontroversial bill, Republicans have, once again, displayed their true agenda by inserting a provision to circumvent the campaign finance reform bill that was just signed into law. It is the height of hypocrisy for the House Republicans to pass broad campaign finance reform in March and then create loopholes to the law in April.

In 2000, Congress passed a law that requires campaign finance reporting disclosure of section 527, non-profit political organizations. While most 527 organizations report their activities to the Federal Election Commission (FEC), and their income tax to the IRS. there was a subset of 527 organizations, both conservative and liberal, are active in political advertising and direct mail. Prior to enactment of the 2000 law, however, these organizations were not required to disclose who they received contributions from or how much. Congress corrected this specific campaign finance problem by requiring disclosure of those making large contributions to these types of 527 organizations. And just last month, Congress passed and the President signed broader campaign finance reform legislation. The bill before us today guts the success of these two campaign finance bills by creating a new loophole for section 527 organizations to raise and spend soft money contributions without having to disclose the activity to anyone.

To protect the integrity of campaign finance reform, Congressman DOGGETT offered an amendment in the Ways & Means Committee to ensure that section 527 political organizations could not circumvent our new campaign finance laws. Unfortunately, our Republican colleagues have already made big plans to use these loopholes for raising money, so the amendment failed along party lines. A recent

report by Public Citizen shows that the existing section 527 IRS disclosure system suffers from serious flaws and allows many of these groups to skirt the law. We should be correcting the shortcomings of the 2000 law and strengthening the disclosure system—not weakening it. Our Republican friends, however, want more loopholes so they can keep stuffing their pockets with soft money cash.

It is time for this Congress to put an end to campaign finance reform hypocrisy. I urge my colleagues to vote "no" on H.R. 3991.

HONORING BILLIE WARD

HON. ROB SIMMONS

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 10, 2002

Mr. SIMMONS. Mr. Speaker, I rise to honor Billie Ward in recognition of her dedication and commitment to her community.

Billie Ward is retiring on April 17 as the executive director of the Pawcatuck Neighborhood Center—capping a lifetime of community service in southeastern Connecticut.

Billie has left a mark on southeastern Connecticut like few others have. As its executive director, Billie led the PNC through a period of unprecedented growth. She also played a pivotal role in organizing the PNC's Senior Summit, an important brainstorming effort that laid the groundwork for the formation of the Tri-Neighbor Transportation coalition—a collaborative effort to provide transportation for the elderly and handicapped and ensure that these individuals arrive to their medical appointments safely and on time.

In addition to her work with the PNC, Billie has been actively involved with numerous professional associations and has received numerous awards. Groups like the Rose City Land Trust, the Thames Valley Council for Community Action, MASH, the Basic Needs Network, the Rotary Club, the United Way of Southeastern Connecticut and the Southeastern Connecticut AIDS Project are just a few organizations that have been blessed with Billie's hard-work and service.

Mr. Speaker, Billie Ward embodies the spirit of kindness and sacrifice that we all should strive for in our daily lives. She has helped many individuals in need over the years and I am proud to represent her in my district. Billie is a model citizen to the community and I extend my thanks to her and her efforts, and am proud to bring her accomplishments to the attention of this Congress.

Keep up the good work Billie, and good luck in your future endeavors.

TRIBUTE TO COMMISSIONER DIANE AHRENS

HON. BETTY McCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 10, 2002

Ms. McCOLLUM. Mr. Speaker, I submit to the RECORD my tribute to an outstanding public servant, an advocate for the most vulnerable in our society, a fearless reformer who rooted out cronyism in our county government, and a role model to the young women in the Fourth Congressional District—the late Commissioner Diane Ahrens

Commissioner Ahrens served 20 years on the Ramsey County Board. Elected in 1974, she was the third woman ever to serve as a Ramsey County Commissioner. Ahrens was known as the conscience of the County Board for her commitment to assisting those in need. She worked to deliver services to the mentally ill, victims of abuse or neglect, the disabled, the influx of Hmong immigrants in Ramsey County, those with HIV/AIDS, and many others in need. She was a passionate advocate for human services.

As Marilyn Krueger, a former St. Louis County Commissioner said, "She was always concerned with the welfare of others, a social worker at heart, she was fierce, unafraid and compassionate."

In addition, Ahrens was an advocate of reform; she was not afraid to change a county employment system that allowed board members to award contracts and employment to their unqualified personal friends. She helped initiate a study that brought about the hiring of a professional staff to manage Ramsey County administration.

Former Ramsey County Manager Terry Schutten said this about Ahrens in a letter to the St. Paul Pioneer Press, "... I have worked with myriad State and local elected officials. Diane stands out as one of those elected representatives who exemplifies what democracy is all about, as well as the principles we fight for in our country's war on terrorism."

Mr. Speaker, having personally worked with Commissioner Ahrens, I can attest to the legacy of honest and passionate work she left for the young women and men who will follow in her footsteps of public service. I know she will be remembered for her generosity of spirit and her trail-blazing initiative. The residents of Ramsey County and the Fourth Congressional District owe her a debt of gratitude for her service on our behalf.

WELFARE TO WORK MEANS DIGNITY OF PAYCHECK AND OPPORTUNITY FOR ALL

HON. RODNEY P. FRELINGHUYSEN

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES Wednesday, April 10, 2002

Mr. FRELINGHUYSEN. Mr. Speaker, this year Congress will reauthorize the landmark welfare reform law that we first passed in 1996. I am pleased to announce that President Bush's proposed welfare reforms build on our successes in that historic 1996 welfare reform law by encouraging personal responsibility, continuing to focus on strengthening families and helping more welfare recipients find work and secure their independence.

Back in 1996, Members of Congress worked together to reach a historic, bipartisan agreement to reform the welfare system. These efforts resulted in one of the greatest public policy successes in decades as millions of Americans went from welfare to work. Since 1996, welfare dependency has decreased dramatically. The number of individuals receiving cash assistance has dropped by 56 percent, more single mothers are employed, and child poverty rates are at the lowest level since 1978. These reforms are more than simply a win for

taxpayers who for years and years supported an ineffective system with their hard-earned tax dollars. The new system has provided opportunity for millions of Americans who jumped at the chance to improve the quality of their lives by getting a job and providing for their families, all while achieving the dignity of doing it on their own. Our 'Welfare to Work' reforms helped those less fortunate with a hand up, instead of a handout.

Every state has benefited from these reforms, and in my New Jersey's 11th Congressional District, we have witnessed many success stories. Here are just a few examples:

1. An HIV-positive single mother, with one child and separated from an abusive husband, entered the Aid for Families with Dependent Children (AFDC) in 1995. Her case manager arranged transportation and childcare for her, which allowed her to complete sufficient college courses for entry into the Morristown Memorial Hospital School of Cardiovascular Technology. She was one of 12 students accepted into the competitive, demanding program and graduated fourth in her class. While attending school, she gained valuable work experience through the Alternative Work Experience Program. On completing training, she began working in a doctor's office. Post TANF (Temporary Aid for Needy Families) childcare facilitated her ability to have excellent attendance and, ultimately, a promotion to Cardiovascular Technologist at \$40,000 per year.

She has purchased a home and is a fosterparent to several children. After extensive marriage counseling and family therapy, arranged through her case manager, she reunited with her husband in 1999. She credits her case manager with providing counseling, training,a and support services in "turning my life around in ways I could never imagine before I entered the TANF (Temporary Aid for Needy Families) program."

2. A 23 year-old domestic violence victim and single mother of two small children entered the AFDC (Aid for Families with Dependent Children) program in 1995. At her case manager's urging, she enrolled in a GED course. TANF childcare and transportation support enabled her to obtain her high school diploma and gain admission to the Countv College of Morris. Her case manager arranged a part-time, on-campus job for her. She received childcare and Medicaid that allowed her to complete her Associate's Degree without interruption. She attended William Paterson College as a part-time student while participating in the Alternative Work Experience Program. The Alternative Work Experience Program is a combination of work experience and training activities. In 2000, after extensive counseling with her case manager, she decided that she would work full-time and attend college at night. She had lost her driver's license so her case manager accessed Welfare-to-Work funds to provide transportation to Group Job Search and other support services

In July 2001, with her case manager's assistance, her driver's license was reinstated and she started working full-time. Her children are receiving post-TANF childcare and Medicaid and she credits these services with allowing her to concentrate on work. She is earning \$25,000 per year and is rightfully proud of her many accomplishments.

3. A 21-year-old mother of one had been displaced from her home due to domestic vio-

lence and was living with her grandmother. Her TANF case manager accessed Welfare-to-Work funds for her to attend training as a computer programmer at Chubb Institute. TANF childcare and Medicaid allowed her to successfully complete her training. Through the Group Job Search Program, she obtained employment as a Graphics Design Technician at \$19,000 per year. She continues to receive post TANF childcare assistance. Now, she is a candidate for promotion to a higher paying position and thanks her case manager and the TANF program for "getting my life on the right track, in a very short time."

- 4. A young mother in 2001 could not work because of childcare problems and expenses. She found employment through the Job Search Program and also attended training to become a home health aid while continuing to work. She was very focused, diligent and worked very hard to upgrade her earning ability and through the Work First Program, her childcare expenses were supplemented and she was helped financially with purchasing an automobile. Today, she is off welfare, working and is doing well.
- 5. A husband, his wife and two daughters entered this country as political refugees from Vietnam. He was incarcerated during the Vietnam War and as a result was diagnosed with malnutrition. Due to his frail health, he found it difficult to find steady employment. He was placed in a Community Work Experience Program (CWEP) at a local Board of Social Services. He was so successful in that position that the Board hired him for a permanent position and he has remained gainfully employed, providing for his family, for more than a year.

Even with these notable successes, much remains to be done to improve the welfare system for those in need and to help welfare recipients on the path to independence. While more than three million welfare recipients have been removed from a system that promoted an indefinite dependency and have been placed into jobs, there remains two million people who have yet to follow in the footsteps of these success stories and find the personal independence that comes with the dignity of a job.

With the President's leadership and a bipartisan effort in Congress, our next round of reforms will help ensure \$22 billion annually is available for welfare programs that prepare recipients for work and help with childcare. We will also continue to ensure that the mission of our "Welfare to Work" reforms is to strengthen families. It is vital that Federal policy maintains support for low-income working families by expanding childcare and health insurance for children. Additionally, we will continue to make sure the Earned Income Tax Credit provides income supplements of up to \$4,000 per year to single mothers leaving welfare to work.

Finally, much of the success of the reforms passed in 1996 is due to the greater flexibility given to states by the Federal government to implement innovations in welfare programs. Our renewed reforms will strengthen the Federal/state partnership and expand upon measures to provide flexibility to states to improve coordination across programs so that more adults can achieve independence from welfare while gaining greater financial and social security for their families and their future.