

September 21, 2000

CHILDHOOD CANCER AWARENESS MONTH

Statement of HON. RON PAUL OF TEXAS

[Page: E1555]

- Mr. Speaker, because September is Childhood Cancer Awareness Month this is an excellent time to reflect on the problems faced by working parents struggling to meet the needs of a child stricken with cancer. I am sure that all would agree that there are few Americans more in need of tax relief than families forced to devote every available resource to caring for a child with a terminal illness such as cancer. This is why I have introduced the Family Health Tax Cut Act (H.R. 4799). This legislation provides a \$3,000 tax credit to parents caring for a child with cancer, another terminal disease, or any other serious health condition requiring long-term care. H.R. 4799 also helps all working parents provide routine health care for their children by providing them with a \$500 per child tax credit.

- The bill will be particularly helpful to those parents whose employers cannot afford to provide their employees' health insurance. Often-times those employees work in low-income

jobs and thus must struggle to provide adequate health care for their children. This burden is magnified when the child needs special care to cope with cancer or a physical disability. Yet, thanks to Congress' refusal to grant individuals the same tax breaks for health-care expenses it grants businesses, these hard-working parents receive little or no tax relief to help them cope with the tremendous expenses of caring for a child requiring long-term or specialized care.

- According to research on the effects of this bill done by my staff and legislative counsel, the benefit of these tax credits would begin to be felt by joint filers with incomes slightly above 18,000 dollars a year or single income filers with incomes slightly above 15,000 dollars per year. Clearly this bill will be of the most benefit to working families balancing the demands of taxation with the needs of their children.

- Under the Family Health Tax Cut Act, a struggling single mother with an asthmatic child would at last be able to provide for her child's needs; while a working-class family will have less worry about how they will pay the bills if one of their children requires lengthy hospitalization or some other form of specialized care.

- Mr. Speaker, it is tough enough for working families to cope with a child with a serious illness without having to sacrifice resources that should be used for the care of that child to the federal government. It is hard to think of a more compassionate action this Congress can take than to reduce taxes on America's parents in order to allow them to help provide quality health care to their children. I therefore call on my colleagues to join me in helping working parents provide health care to their children by cosponsoring H.R. 4799, the Family Health Tax Cut Act.