COMMEMORATING THE RETIRE-MENT OF MARGARET L. HUNT

HON. MARCY KAPTUR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES $Tuesday,\,July\,\,17,\,2001$

Ms. KAPTUR. Mr. Speaker, I rise today in both celebration and sadness to commemorate the retirement of Margaret L. Hunt, senior citizens advocate extraordinaire, from Toledo, Ohio. A pioneer in the Toledo area senior citizens' movement, Margaret takes with her 45 years of experience in senior services.

Born in Kentucky, Margaret has been a Toledoan since the age of two. She has lived in South Toledo, graduating from Libbey High School and raising a family. She and her husband, Daniel, to whom she was married for more than fifty years, have four children: Rebecca, Nancy, Margaret, and Daniel. Margaret is also grandmother to eleven grandchildren and seventeen great-grandchildren.

Margaret got her start in Toledo area services while a young mother. Even while she was employed by a local bakery, she helped to establish Teen Town in Highland Park, working with the City of Toledo's Parks & Recreation Department. During that time it became apparent that although Toledo actively developed programs for young people, the same could not be said for older Toledoans. Margaret was charged with the task of developing and implementing such programming. She started by promoting the formation of neighborhood social clubs that met regularly in park shelter houses. Prior to the days of the Older Americans Act and thus with no kind of senior nutrition program available, Margaret took the creative approach of encouraging weekly potluck luncheons. While enjoying each other's camaraderie and a hot meal, the seniors participated in games and crafts and planned outings. Soon this very successful program was expanded into local senior housing complexes. These groups were the precursor of the modern senior centers. In fact, Margaret was instrumental in the establishment of Toledo's first senior center, Senior Centers Inc.

In 1981, when the idea of senior centers was still in its infancy and there were just a few beginning locally, Margaret took on the task of growing a center in native South Toledo. The South Toledo Senior Center was born in August of that year, with Margaret at the helm as Executive Director. In the twenty years that followed, Margaret fostered unprecedented growth in the center, which is now in a large and airy freestanding building and continuing to grow. The South Toledo Senior Center serves hundreds of seniors a nutritious lunch every day, and is the only one in the area serving lunch on Sunday as well. Its programs are varied and all-inclusive: if it's something seniors enjoy doing it's being done at the South Toledo Senior Center. I cannot imagine it without her, nor not being greeted with her cheerful smile upon my visits there.

Hayes's belief that "Old age is not something to which I have arrived kicking and screaming. It is something I have achieved," Margaret Hunt has arrived at this place in her life with grace. While we wish her a wonderful

life of retirement, we yet look to her for continued quiet greatness.

VICE PRESIDENT CHENEY'S EXPENSIVE ELECTRICITY BILL

HON. JOHN D. DINGELL

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES $Tuesday,\,July\,\,17,\,2001$

Mr. DINGELL. Mr. Speaker, oh, pity the Vice President. His electricity bill is too expensive. It seems that like many other Americans, the Vice President is faced with an intolerably high energy bill this year.

What is our unfortunate Vice President to do?

President Bush has suggested that American people spend their tax-rebate check to pay their energy bills. Regrettably, the Vice President's rebate check will be not enough to cover his costs—his electricity bill is in the six-figure range.

Perhaps he would be well served by turning off some more lights around the house as Lyndon Johnson used to do, or maybe turning his air-conditioner off when he is not at home. But until recently, the Vice President has not been strong on conservation—dismissing it as "a sign of personal virtue, but not the basis for a sound, comprehensive energy policy."

Consistent with that thinking, Vice President CHENEY said, "If you want to leave all the lights on in your house, you can. There's no law against it. But you will pay for it."

Well, thankfully, the Vice President is putting his money where his mouth is.

Or is he?

You see now, Mr. CHENEY, with his 33-room mansion and \$186,000 per year energy bill, doesn't want to "pay for it." He wants the United States Navy to pick up the tab, and House Republicans are going to extraordinary lengths to help him get off the hook. House Republicans are poised to relieve his official budget from paying for his electricity costs, by passing the buck on to our sailors in the Navy.

That's correct, in a classic instance of doas-I-say, not-as-I-do, Mr. CHENEY, doesn't want to pay his electricity bill. If only the American public had it so easy, to be able to pass their bills on to somebody else.

Coming from an Administration that is doing nothing to help consumers cope with the sharp rise in electricity prices, this raises real questions.

Mr. Vice President at least practice what you preach, and pay for your own electricity hill

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 17, 2001

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing with Mr. Matsui the Individual Tax Simplification Act of 2001, and invite all my colleagues to join me in sponsoring this legislation.

It is fitting that this bill on tax simplification is being introduced on the first day of joint hearings on tax simplification in the Select Revenue Measures and Oversight Subcommittees of the Ways and Means Committee. Simplification is on everyone's wish list. While my bill may not fulfill everyone's wish, this bill will eliminate approximately 200 lines from tax forms, schedules and worksheets. My bill generally does this in a revenue neutral manner, and without moving money between economic income groups. As we all know, the tax code is terribly complex, and has become dramatically more complex for average taxpayers during the past six years.

A skeptic might argue that there is no constituency for simplification, but that is changing. A poll by ICR found that 66 percent said the federal tax system is too complicated. Five years ago slightly less than half agreed.

I believe that with a little compromise, we can enact significant tax simplification. That is why I have made sure this bill is essentially revenue neutral, so it contains no tax increase. And that is why the bill does not try to change the tax burden between economic income groups. This is not an attack on the wealthy, nor anyone else. As with any change in the tax law, there are some winners and losers—but I want to stress that this is incidental to the objective of the bill—which is simplification that benefits us all.

The bill has three parts. The first is based on legislation I introduced in the last two Congresses regarding nonrefundable personal credits. The second part simplifies the taxation of capital gains. The third part repeals two hidden marginal tax rates on high income individuals, and repeals the individual minimum tax. TITLE I—SIMPLIFICATION RELATING TO NONREFUNDABLE PERSONAL CREDITS

In recent years, much tax relief has been given to taxpayers in the form of nonrefundable credits, like the two education credits. These credits are not usable against the alternative minimum tax. That means that more and more individuals will lose all or part of these credits, and will have to fill out the extremely complicated AMT form. Congress recognized this problem last year by enacting my proposal to waive this until the end of this tax year. It also, this year, permanently took the child credit and the adoption credit out of the AMT. Now is the time to finish the job.

The other problem with nonrefundable credits is that the phase out provisions vary from credit to credit, causing unnecessary complexity. In addition, the same additional dollar of income can result in a reduction in more than one nonrefundable credit.

It is fundamentally wrong to promise the American public tax relief, then take all or part of it away in a backhanded manner. This fundamentally flawed policy, enacted in 1997, will get worse each and every year as more American families find themselves to be AMT tax-payers simply because of the impact of inflation, or because of their desire to take advantage of the tax relief we have promised them. Not only that, this situation will also get worse if additional nonrefundable credits are approved by Congress.

The bill addresses both concerns. First, it permanently waives the minimum tax limitations on all nonrefundable credits. Second, the