

hand fire extinguishers and the hook and ladder equipment to cope with any conflagration and wish to say that on all occasions the Fire Department has done the best of work.

In 1911 the Barnstable Water Company installed a water system in Hyannis and the Fire District in 1912 appropriated \$2,380.00 to cover the rental of 68 hydrants which was at the rate of \$35.00 per hydrant, per annum. We have one of the best water systems in the state there being a pressure of 80 lbs. to the square inch at the hydrants and capable of throwing three streams of water from the same hydrant to a height of more than 70 ft.

Much can be accomplished by the chemical engines if they reach a fire early, but water is the most effective agent after a fire is well started.

In 1914 a substantial and artistic drinking fountain dedicated to the use of human beings and dumb animals and erected at a cost of several hundred dollars was presented to the Hyannis Fire District. This fountain is located in Depot Square and is a monument to the benevolence, charity and humanity of the Hyannis Womans Club.

The appropriation for Street lighting was increased from year to year according as additional lights were needed and in 1922 electric lights were installed on that part of Main Street between Ocean Street and the residence of Dr. Harris. For a number of years there had been a division of opinion as to whether pole locations should be granted on that part of Main Street, but this matter having been amicably adjusted Main Street received the lights as was its due.

In 1922 the Fire District was * * * was given further attention and Main Street from the Yarmouth line to Sherman Square was converted into a great white way by the installation of forty 250 watt lights throughout its length. This has been very satisfactory and strangers entering our village are favorably impressed.

The District seems to be very well taken care of at present. There was appropriated for Street lighting at the last annual meeting the sum of \$4,728.00 which provides one hundred sixteen 40 watt lights equitably—distributed throughout the district and the forty 250 watt lights on Main Street.

For many years a fire alarm system was considered and there was appropriated the sum of \$1,100 in 1923 and the following year a siren was purchased and through the courtesy of the officers of the Federated church, it was installed in the belfry of the church. The telephone company have co-operated cordially with the District and when notice of a fire is received the operator through a system of wires connected with the siren sends out the alarm.

Heretofore all the equipment in use by the District was drawn by hand or conveyed by horse or automobile but in 1923 a new motorized chemical engine was purchased at a cost of \$3,500 which is really a credit to the community.

In 1923 the Fire District was enlarged by the addition of adjacent territory at the request of the residents.

The organization of the Hyannis Fire District is as follows:

A Prudential Committee of three members whose duties in the Fire District are similar to the duties of Selectmen of towns.

The following have served at various times since the organization of the District:

Chas. Grocker, Percy Goss, George H. Smith, Arthur G. Guyer, Edw. L. Chase, Luther G. Hallet, Irving W. Cook, Edw. C. Hinckley, N.A. Bradford and the present board—Frank Thacher, Chas. W. Megathlin and Edw. F. Maher.

The following have served as Clerk and Treasurer: Henry H. Baker, Edw. F. Maher,

Walter S. Chase and the present incumbent Wm. G. Currier.

The following have served as Chief Engineer: O. Howard Crowell, N. Alphonso Bradford, Irving W. Cook, W.R. Nickerson and the present Chief, Everett O. Bond.

The present Asst. Engineers are Winslow K. Thacher, Frederic Scudder and J. Lester Howland.

All the officers of the District serve without pay with the exception that for the last few years the Clerk and Treas. held by the same person is paid \$50 per year.

The Fire Department is organized under the engineers in to Fire Policy Day Crew, Night Crew, and are on call at all times and should the apparatus be called out of town at any time, competent men are always on duty at Hyannis.

The money appropriated at Fire District meetings is assessed by the assessors of the town and collected by the tax collector of the town and paid over to Treasurer of the Fire District.

A total of \$118,416.33 has been appropriated in the Fire District since its establishment.

The assessed valuation of property real and personal within the District in 1898 was \$970,000.00 and on April of this year it amounted to \$2,757,610.00 and at the present time it is probably more than \$3,000,000.00 and is larger than most towns in Barnstable County.

For some years the old engine house has been inadequate for the needs of the Fire Department and last year the District voted to expend the sum of \$28,000.00 for a plot of land and the construction of a new engine house.

A plot of land was purchased on Barnstable Road for the sum of \$3,000.00 and there has been erected thereon a model fire proof engine house complete in all details and it is believed it will serve the needs of the District for years to come.

There is ample room to store the engines, hook and ladder truck, hose reels and other equipment. There is an apartment for drying the hose after a fire. There is an assembly room for the firemen. The building is heated with a modern Spencer heater so there is no danger of the radiators freezing in the cold weather. It is a building that any city might be content with and I am recently told by the Chief Engineer that the assembly will soon be furnished after which open house is to be held to which the public including this worthy gathering are to be invited to attend.●

THE USE OF FOREIGN TRUSTS TO AVOID TAXES

Mr. MOYNIHAN. Mr. President, last evening the Senate adopted a proposal I introduced in September of last year to curb the use of foreign trusts to avoid U.S. tax responsibilities.

The Treasury Department first called attention to this problem early in 1995. Thereafter, I worked with Representative GIBBONS to develop legislation to prevent taxpayers from evading taxes by transferring assets offshore. Legislation very similar to the bill that I introduced (S. 1261) was included in the Senate-passed health insurance reform bill late yesterday.

There is disturbing evidence of the extent of tax avoidance through the use of foreign trusts. Although taxpayers are required to report the value of their assets held in foreign trusts, only \$1.5 billion were reported in 1993, according to the IRS. Yet it is esti-

mated that total U.S. source funds held abroad in tax haven jurisdictions are in the hundreds of billions.

In 1989, the New York Times reported that financial institutions in the Cayman Islands, Luxembourg, and the Bahamas had \$240, \$200, and \$180 billion, respectively, on deposit from the U.S. New York Times, October 29, 1989, page 10. More recently, Barron's estimated that a total of \$440 billion was on deposit in the Cayman Islands in 1993, with 60 percent of that amount—\$264 billion—coming from the U.S. Barron's, January 4, 1993, page 14. To put this in some perspective, Barron's calculated that there was more American money on deposit in the Cayman Islands than in all of the commercial banks in California. Although only a portion of U.S. funds abroad are held in foreign trusts, the Treasury Department estimates that tens of billions of dollars are held in offshore asset protection trusts established by U.S. citizens and residents.

Once assets move offshore, it has been difficult for the IRS to enforce the tax laws. Foreign bank secrecy laws preclude the IRS from uncovering the information necessary to determine what is owed. Central to the legislative solution that I have proposed are provisions designed to provide the IRS with better information on foreign trusts. The bill would substantially strengthen the obligations of taxpayers to report information to the IRS and impose penalties with genuine deterrent effect for failure to do so. Among other changes, the bill includes new rules designed to lead most foreign trusts established by U.S. persons to appoint a U.S. agent that can provide trust information to the IRS.

The bill would also close a number of loopholes in the existing grantor trust tax rules. These rules specify when the existence of a trust will be ignored for tax purposes because the creator of the trust retains sufficient control over the assets transferred to be treated as continuing to own the assets. For example, a foreign person; generally not taxable in the United States, transferring assets to a trust for the benefit of U.S. persons generally would not be treated as the tax owner of the assets in the trust unless the trust was fully revocable. Instead, the U.S. beneficiary receiving income from the trust would be taxed on receipt of that income.

I am pleased that the Senate has adopted these changes. These are practical rules that would dramatically improve tax compliance without unduly burdening legitimate financial transactions.

LEBANON

● Mr. LEVIN. Mr. President, I am deeply distressed by the events of recent days in southern Lebanon. The deaths of innocent civilians is a horrible human tragedy and our hearts go out to the families of those who have been lost. The U.S. Government should continue to attempt to facilitate an end to

the fighting and to provide humanitarian assistance.

I support the President's call on all sides for a cease-fire in the area. The cycle of violence, of attack and counterattack, must be broken immediately.

The Secretary of State has been consulting with leaders in the region in an effort to reach an agreement which will restore calm to the area. I support those efforts. The Secretary will travel to the Middle East tomorrow. I am hopeful that he will be able to facilitate diplomatic efforts to reach a peaceful settlement and an end to the bloodshed and violence.

I have joined with Senator ABRAHAM and others in a letter to the Secretary of State, the Secretary of Defense, and the Director of the Agency for International Development calling for emergency humanitarian assistance for civilian refugees in Lebanon.●

TRIBUTE TO ROWAN COLLEGE

● Mr. BRADLEY. Mr. President, I rise today with great pleasure to congratulate New Jersey's very own Rowan College. As you may know, the Profs of Rowan College recently defeated Hope College by a score of 100 to 93 to become the 1995-96 NCAA Division III men's basketball champions.

Rowan's basketball team is special in more ways than one. Having finished the year with a 28-4 record, the Profs have once again risen to the challenges and competition of college basketball. This is hardly Rowan's first trip to the Final Four. Under the tutelage of their coach, Dr. John Giannini, the Profs have proven to be no flukes, as they have reached the Final Four three years running.

This championship season also marks the end of Terrence Stewart's stellar career. Terrence leaves Rowan College as its all-time leading scorer. Having been named this year's tournament most valuable player, Terrence has much to be proud of. As I can attest to, though, a championship team consists of a group of players who are all dedicated to the game, the work ethic, and the goal of being the best. Indeed, the entire team deserves praise and admiration.

Having played in a Final Four tournament myself, I know first hand how much hard work, time, and energy these players have put into achieving this tremendous goal. For college athletes face not only the pressures of the hardwood floor, but also the day-to-day pressures of performing in the classroom.

In closing, Mr. President, I would like to once again offer congratulations to Rowan College. Success in the sports arena, like many other endeavors, requires a great deal of dedication, hard work, and courage. I am very proud to have Rowan College represent our State.●

AN ANNIVERSARY STATEMENT— THE TECHNOLOGY REVOLUTION FOR PEOPLE WITH DISABILITIES

Mr. DOLE. Mr. President, Sunday, April 14, was a special anniversary for me. It was on that date during World War II I was wounded and joined the ranks of America's disability community.

We are a large, diverse community, from all walks of life, of every race and creed, and with the same hopes and dreams as other Americans.

Since joining the Senate, it has been my custom to remember this anniversary each year by speaking about an issue important to Americans with disabilities.

So today I will discuss a revolution in technology for the disabled—a quiet but extraordinary revolution that is bringing us closer to our national goals of independence and full participation.

NEW TECHNOLOGIES FOR THE DISABLED

Mr. President, today's technologies for the disabled are yesterday's science fiction pipedreams.

For my friend Kyle Hulet in Hutchinson, KS, technology provides a new world of independence. Kyle has only limited use of his hands, and has had to depend on others for the simplest things—even turning the lights on in his room.

But with a new environmental control unit strapped to his wheelchair, which operates much like a TV remote control, Kyle can run 16 appliances, including lights, TV, and stereo.

Jenni Koebel of Topeka, who cannot speak and has limited use of her hands, taps out words on the keyboard of a communication device—that then speaks with a voice synthesizer. Sure, the voice is a little mechanical, but Jenni's intelligence and charm shine through.

When Jenni visited me sometime back, she was a high school student. Today, she is enrolled in my alma mater, Washburn University. Technology has helped make this possible.

Even the venerable wheelchair has gone high technology. For too long wheelchair users have been described as “wheelchair bound” or “confined to a wheelchair.” This stereotype unfortunately contained some truth—wheelchairs were heavy and awkward.

That is, until innovators like Marilyn Hamilton came along. Marilyn, who became a wheelchair user following a hang-gliding accident in 1978, asked why chairs couldn't be light, compact, fast—and good looking.

And when no one could give her a good answer, she went out and built a chair that was all these things. And then helped set up a company, Quickie Designs, to build those chairs for others.

And for the amputee, artificial legs made of new plastics can now mimic the spring and bounce of the natural footstep.

Perhaps the toughest test for these artificial limbs is sports. And the

toughest sports events for disabled athletes can be found at the Paralympic games.

For example, in 1992, Tony Volpentest of Edmonds, WA, ran the 100-meter dash in 11.63 seconds, just 1.83 seconds off Carl Lewis' Olympic record. Tony was born without hands or feet, and uses two high technology artificial legs.

The 1996 Paralympics will be held later this year in Atlanta, following the Olympics. Over 120 countries will be represented—and with talent like Tony's, we are talking real competition among world class athletes.

In the future, we can expect even more astounding devices—such as systems that will allow blind people to freely navigate city streets using signals beamed from global positioning satellites overhead. And sophisticated voice recognition systems that will automatically closed caption videophones of the future.

The bottom line here is simple. For people with every kind of disability—whether sensory, cognitive, motor, or communication—technology can provide tools to speak, hear, see, learn, write, be mobile, work, and play—in short, to live as fully and independently as possible. Technology increasingly allows people with disabilities to make the same choices about their lives—good and bad—that other Americans often take for granted.

THE INFORMATION SUPERHIGHWAY

Mr. President, one can hardly open a newspaper or turn on the TV these days without hearing about the Internet—the worldwide hookup of thousands of computers. For the price of a local phone call, an individual can retrieve information from almost anywhere on the planet.

But for Holly Haines, the Internet is about a job. Holly lives in rural Pennsylvania. The nearest traffic light is 8 miles away—a lot like western Kansas where I grew up. Because of muscular dystrophy, Holly rarely leaves home.

Several years ago Holly called my office, asking for some help in getting access to the Internet through a local university. She had a job offer at a national database company, but to call the company's computer directly every day would have meant huge, unaffordable long-distance phone bills.

Well, Holly got on the Internet and went to work. And about a year ago the Microsoft Network called to offer her a job as supervisor of Chat World.

Every day hundreds of network subscribers talk on-line in the virtual town square of Chat World. Life in the virtual world can get pretty wild, and Holly is Chat World's mayor and Miss Manners rolled into one. She oversees a staff of 75 people.

By the way, Microsoft never had a clue that Holly was disabled when they hired her. And here's the important lesson. For Holly, and for millions of Americans with disabilities, the Internet is both a great equalizer and a great opportunity.