

The letter writer, a resident of Washington, noted that there was a debate in the Senate over the likeness that should appear on the new dollar coin that is to be minted. The competing proposals include one for a replica of the Statue of Liberty and a proposal for a likeness that would depict a "woman of historical significance."

The Post's correspondent said this is his opinion.

"The introduction of the new coin provides a unique opportunity to give the recognition that is long overdue to Sacagawea, a great American woman of historical significance, a woman of indomitable spirit and undaunted courage whose image on a coin would be an inspiration to American women of all races."

The letter writer recalled that Sacagawea was a young Shoshone Indian woman who, with her newborn baby, accompanied Lewis and Clark on their epic expedition to explore the Louisiana Purchase. The letter recalled some of the details of Sacagawea's remarkable contributions to the success of the Lewis and Clark expedition—details recounted in Stephen Ambrose's beautifully written "Undaunted Courage, an Account of the Lewis and Clark Expedition," and told also in a recent splendid PBS documentary, "Lewis and Clark: the Journey of the Corps of Discovery."

The Post correspondent summarized his case for recognizing Sacagawea on the new dollar:

"To put her likeness on the dollar coin would be a tribute both to the contributions that women and Native Americans have made to the development of our nation and would be an inspiration to women from all facets of our society to be as great as they can be."

Sounds like a good idea.

PARKS IN PERIL

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 18, 1998

Mr. HAMILTON. Mr. Speaker, I would like to insert my Washington Report for Wednesday, March 18, 1998 into the CONGRESSIONAL RECORD.

PARKS IN PERIL

As families throughout the nation plan their summer vacations, millions will include a visit to a national park on their itinerary. National parks offer an unsurpassed opportunity to enjoy America's natural beauty and learn more about her history. But many national parks are increasingly showing the strain of their popularity, possibly jeopardizing future generations' enjoyment of these national treasures. Congress is now examining proposals to address the needs of the park system.

SCOPE OF THE PARK SYSTEM

The National Park System comprises 376 units covering roughly 83 million acres. These units include national parks, monuments, battlefields, historic sites, recreation areas, lakeshores, and other types of sites. Every state but Delaware is home to at least one national park facility. Indiana has three: the Lincoln Boyhood National Memorial, located in Spencer County in the Ninth District; the George Rogers Clark National Historical Park in Vincennes; and the Indiana Dunes National Lakeshore, along Lake Michigan in northwest Indiana. The National Park Service (NPS), part of the U.S. Department of the Interior, operates the park system, employing about 20,000 and benefiting from the efforts of its 90,000 volunteers.

STRAINS ON THE SYSTEM

In recent years, the park system has faced unprecedented strains from the increasing popularity of the system, declining funding, and development near the park's borders.

Funding: Though Congress has provided modest increases in funding for the NPS in the last few years, the NPS's budget has sustained substantial cuts over the last decade and a half. From 1983 to 1996, funding for the NPS dropped by 13%, adjusted for inflation. At the same time, Congress continued to add new parks to the system, placing even more demand on these limited funds. As a result, the NPS had to cut back on maintenance and repair of park facilities and infrastructure and has been hindered in trying to improve services to park visitors. According to the NPS, there is now a multibillion-dollar backlog of repairs, which the NPS is unable to accommodate in its \$1.8 billion 1998 budget.

Visitor growth: As the NPS has struggled to maintain more parks with fewer dollars, the number of visitors to national parks has continued to grow. In 1996, national parks received nearly 266 million visits, an increase of almost 30 million over 1986. The resulting wear and tear on park facilities and traffic congestion on park roads is troublesome, but more alarming is the degradation of the natural resources the parks aim to protect. For example, in Colorado's Mesa Verde National Park, heavy visitor traffic has caused the walls of some ancient cliff dwellings to deteriorate so much that visitors may no longer tour the famous Cliff Palace dwelling on their own.

In addition, the purposeful destruction of park resources, ranging from the cutting of live trees to the theft of Native American pottery, has increased by 123% over five years. At Petrified Forest National Park, for example, the NPS estimates that approximately 12 tons of petrified wood have been removed by park visitors yearly.

Development: Because of the parks' popularity, the surrounding areas have attracted hotels, restaurants, entertainment complexes, and other types of development. Near the Great Smoky Mountains National Park, for example, a large theme park lies just outside the north entrance and a new casino recently opened at the south entrance. Unfortunately, this development sometimes has adverse effects on the parks—visibility at the top of the Smokies has been reduced by 80% due to air pollution and air tours of the Grand Canyon produce noise pollution.

SOLUTIONS

In recent years, a number of proposals have been developed to create new sources of revenue for the NPS. First, private foundations are stepping up efforts to solicit large corporate contributions for the park system. Three large companies were recently honored for donating millions of dollars to refurbish the Washington Monument. While I am pleased to see support from the private sector, I do think that corporate alliances should be limited in order to preserve the parks from commercialism. Second, some have proposed letting certain national parks sell revenue bonds to finance infrastructure improvements. Third, some favor reforming concessions contracts to allow the NPS to get more of the revenue generated by food, lodging, and souvenir sales within the parks. Fourth, in 1996, Congress approved an experimental program which allowed about 100 parks to increase entrance fees and keep the additional money instead of funneling it to the federal treasury. Fifth, some have suggested more restrictive criteria for the creation of new national parks, as well as alternatives to placing important resources in the National Park System. Congress has in recent years, for example, designated several

"heritage areas," where the NPS supports state and community conservation efforts through start-up funds and technical assistance for a set number of years. The local communities would have the ongoing responsibility for these areas. However, legislation to expand the heritage areas program has been controversial because of concerns about private property rights.

OUTLOOK

The challenge for Congress and other policy makers is to balance the need to preserve our nation's tremendous natural and cultural resources while making them as accessible as possible to the public. In my view, this will entail putting more money into the park system to ensure adequate upkeep as well as some restrictions on access to particularly fragile resources. Congress should work with the NPS to explore alternative financing methods for park improvements. No one wants the parks to become overly commercial, but carefully crafted agreements with private organizations seem to me to be a promising source of future funding, though not a substitute for federal funding. In addition, Congress must use more discretion in creating new national parks, and not use the park system as an opportunity for pork barrel politics. The NPS must also further its efforts to work with the parks' "gateway communities" to ensure that development near the parks is done with an eye toward its effects.

Many Americans remember fondly family trips to the Grand Canyon, Yosemite, or the Statue of Liberty. We have an obligation to ensure that these and the many other natural wonders and historical treasures our country has to offer are preserved for Americans in the 21st century and beyond.

CONGRATULATIONS TO GEORGE A. MACDONALD FOR HIS YEARS OF SERVICE TO AMERICA'S AIRLINE INDUSTRY

HON. GEORGE P. RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 18, 1998

Mr. RADANOVICH. Mr. Speaker, I rise today to congratulate George A. Macdonald on the occasion of his retirement after 42 years of exemplary service to America's airline industry. Captain Macdonald's hundreds of thousands of miles of flying have quite literally taken him to every corner of the globe as he manned cockpits for Pan American World Airways and United Airlines.

Born in Oakland, Capt. Macdonald worked his way through flying lessons so he could pursue his dream. Hired by Pan Am in 1995, he has moved forward while explosive technological advances transformed his job and economic tumult rocked the industry he loves. The list of planes he has flown with passengers aboard is right out of an aviation textbook. Boeing Stratocruiser 377, Boeing 707, SA-16 seaplane, DC-4, DC-6, Boeing 727 and the mammoth Boeing 747.

Over the years Capt. Macdonald has served his country, the world and the cause of freedom. When Pan Am was awarded a contract by the United Nations to fly planes in the Marianas, he transferred to Guam. It was there where he first received his captain wings and on his first flight in the left seat on the two-engine SA-16, one of the engines went out. With the Coast Guard in tow, Captain Macdonald

guided the crippled plane to a safe landing and passengers and crew had *nary* a scratch.

It seems eons ago that Berlin was a city divided and West Berlin was surrounded by communist East Germany. Captain Macdonald flew Pan American 727's that connected Berlin to its free countrymen in a years-long effort that kept hope alive for the united Germany we have today.

Over the years, Capt. Macdonald was selected for leadership positions by both his fellow pilots and his company. He served in top executive positions for the Airline Pilots Association and rose to be Chief Pilot for Pan American in Los Angeles. He held that position when Pan Am sold its Pacific routes to United Airlines and Capt. Macdonald was chosen to pilot the first United non-stop to Tokyo.

Mr. Speaker, on April 26, Capt. Macdonald will fly from our nation's capitol to San Francisco on his last trip as a commercial airline pilot. I ask my colleagues to join me in wishing George Macdonald and his co-pilot—his beautiful wife, Peggy—much love, health, and happiness in retirement.

INTERNAL REVENUE CODE'S COST RECOVERY RULES

HON. E. CLAY SHAW, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 18, 1998

Mr. SHAW. Mr. Speaker, as a Member of Congress, I am continually seeking sound policy changes that will make and keep our economy productive, create jobs and improve the overall quality of life for Americans. It is my belief that an important element of a productive economy is modern, efficient and environmentally responsible space for Americans to work, shop and recreate. In order to create and maintain such space, a building owner must regularly change, reconfigure or somehow improve office, retail and commercial space to meet the needs of new and existing tenants.

I believe that the Internal Revenue Code's cost recovery rules associated with leasehold improvements are an impediment for building owners needing to make such improvements. Therefore, I am pleased to introduce this legislation to change the cost recovery rules associated with leasehold improvements.

Simply stated, this legislation would allow building owners to depreciate specified building improvements using a 10-year depreciable life, rather than the 39 years required by current law, thereby matching more closely the expenses incurred to construct these improvements with the income the improvements generate under the lease.

To qualify under the legislation, the improvement must be constructed by a lessor or lessee in the tenant-occupied space. In an effort to ensure that the legislation is as cost efficient as possible, improvements constructed in common areas of a building, such as elevators, escalators and lobbies, would not qualify; nor would improvements made to new buildings.

Office, retail, or other commercial rental real estate is typically reconfigured, changed or somehow improved on a regular basis to meet the needs of new and existing tenants. Internal walls, ceilings, partitions, plumbing, lighting

and finish each are elements that might be the type of improvement made within a building to accommodate a tenant's requirements, and thereby ensure that the work or shopping space is as modern, efficient, and environmentally responsible as possible.

Unfortunately, today's depreciation rules do not differentiate between the economic useful life of a building improvement—which typically corresponds with a tenant's lease-term—and the life of the overall building structure. The result is that current tax law dictates a depreciable life for leasehold improvements of 39 years—the depreciable life for the entire building—even though most commercial leases typically run for a period of 7 to 10 years. As a result, after-tax cost of reconfiguring, or building out, office, retail, or other commercial space to accommodate new tenants or modernizing work places is artificially high. This hinders urban reinvestment and construction job opportunities as improvements are delayed or not undertaken at all.

Additionally, a widespread shift to more energy-efficient, environmentally sound building elements is discouraged by the current tax system because of their typically higher expense. For example, the Natural Resources Defense Council notes that commercial lighting alone consumes more than one-third of the electrical energy produced in the United States. If a greater conservation potential of energy-efficient lighting were to be realized, the demand for the equivalent of one hundred 1,000-megawatt power plants could be eliminated, with corresponding reductions in air pollution and global warming.

Reform of the cost recovery rules for leasehold improvements has been long overdue but we are making progress. Two years ago, Congress enacted legislation I sponsored, along with my colleague Mr. RANGEL, that would clarify that building owners are permitted to fully deduct and close out any unrecovered leasehold improvement expenses remaining at the time a lease expires and the improvements is demolished. Resolution of the "close-out" issue was an important reform step. Modifying the recovery period for improvements is the logical and reasonable next step in the reform process.

This legislation should be enacted this year. This would acknowledge the fact that improvements constructed for one tenant are rarely suitable for another, and that when a tenant leaves, the space is typically built-out over again for a new tenant. It is important to note that prior to 1981 our tax laws allowed these improvement costs to be deducted over the life of the lease. Subsequent legislation, however, abandoned this policy as part of a move to simplify and shorten building depreciation rules in general to 15 years. Given that buildings are now required to be depreciated over 39 years, it is time to face economic reality and reinstate a separate depreciation period for building improvements to tenant occupied space.

I urge all Members of the House to review and support this important job producing, urban revitalization legislation, and I look forward to working with the Ways and Means Committee to enact this bill.

TRIBUTE TO BROCKWAY TOWNSHIP'S SESQUICENTENNIAL CELEBRATION

HON. DAVID E. BONIOR

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 18, 1998

Mr. BONIOR. Mr. Speaker, the history of the United States is one of a colorful patchwork, stitched by people of diverse backgrounds and cultures. On March 22, the people of Brockway Township will celebrate their one-hundred and fifty years of history with a new township sign and an old-fashioned hoe-down.

In 1836, Lewis Brockway, John Grennell and James Haines were the first settlers of the area now known as Brockway Township. After 12 years, the Michigan legislature passed an act on March 17, 1848 to legally establish the township.

Brockway Township was blessed with fertile farming land and rich forests. Farming, lumber mills and woolen mills were the townships most successful occupations. In 1881, Brockway shifted to Brockway Center to take advantage of the railroads. It is said that people moved homes and business on skids to take advantage of the new technology.

Small midwestern towns are America's treasure. We are all drawn to the farmers markets, festivals, and parades that remind us of our heritage. Throughout the past one-hundred and fifty years, Brockway Township has witnessed the evolution from carriages to trains to automobiles; from wood planked, hand laid roads to the concrete freeways. But despite all the changes, it is the strong spirit of the citizens of Brockway Township that keeps the history alive and the hope for a successful future in the hearts of all who visit. On behalf of the people of the 10th District—Happy Birthday Brockway Township.

A TRIBUTE TO THE LEXINGTON DREAM FACTORY—"10 YEARS OF MAKING DREAMS COME TRUE"

HON. HAROLD ROGERS

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 18, 1998

Mr. ROGERS. Mr. Speaker, on Saturday, March 28th, a very special group of people will be gathering in Lexington to celebrate a very special anniversary.

March 28th marks the 10 year anniversary of the Lexington Dream Factory, a non-profit volunteer organization dedicated to making the wishes of critically-ill children in central and eastern Kentucky come true.

To commemorate the Dream Factory's anniversary, over 75 families of children who have been granted special wishes over the years will be gathering for a reunion celebration. This will be a time to come together, to rekindle friendships and start new ones, to find strength from others, and to celebrate the lives of the children.

Many of these families are from my congressional district, and I know how important the work of the Dream Factory has been to them. Families with children experiencing life threatening illnesses face what is perhaps the most tremendous and difficult challenge of