

TRIBUTE TO ANTHONY MOCERI

HON. JERRY F. COSTELLO

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 23, 1998

Mr. COSTELLO. Mr. Speaker, I rise today to pay tribute to Anthony (Tony) Mocerì. The International Brotherhood of Boilermakers Local 363 in Belleville, Illinois is naming their new hall for Tony Mocerì.

Tony Mocerì was a great union member. He got his union card in San Francisco and was initiated into Lodge 363 in 1942. He was a dedicated, hardworking member until his retirement in 1984. Mr. Mocerì was elected Lodge Assistant Business Agent in 1963 and moved to Business Manager in 1966—a position he held for nearly twenty years. Under Mr. Mocerì's leadership, an apprenticeship program was developed. This program, initiated by Mr. Mocerì in 1974, has proven extremely successful.

Mr. Mocerì was on the State Boiler Board and the Building Trades Committee. He also had the honor and distinction of serving on Senator Percy's Labor Task Force Committee.

Tony Mocerì was married to his wife, Vera, for 44 years.

I would like for my colleagues to give special recognition in honor of Local 363 naming their new facility for Tony Mocerì.

**SARDINE FACTORY COCKTAIL
LOUNGE AND RESTAURANT
CELEBRATES ITS 30TH ANNIVERSARY**

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 23, 1998

Mr. FARR of California. Mr. Speaker, I rise today to honor the Sardine Factory Cocktail Lounge and Restaurant on its 30th anniversary. The Sardine Factory is a local landmark, rising above Cannery Row. The founding owners, Ted J. Balestreri and Bert P. Cutino, have created a venue that is as trendy as it is historic.

The old oak bar in the Sardine Factory is reputed to have sailed to the West Coast around Cape Horn in southern Chile in 1919. In the Captain's Room, elegant antiques evoke the opulence of an Old World drawing room, with a risqué touch of the Barbary coast. Historic photographs and oil portraits of sea captains line the walls, overseeing diners enjoying a fireside dinner. The glass dome of the Conservatory reflects the sparkling cut-glass of a spectacular chandelier, which hangs over a marble fountain amidst the verdure of a garden setting.

Ted Balestreri moved to the Monterey Peninsula with his family as a teenager and worked as a busboy to pay for his education. Ted, recognizing the possibilities of the hospitality industry, set out to Lewis Hotel Management School in Washington, D.C. to learn more. When Ted and Bert established the Sardine Factory, Ted took charge of the marketing and management, making sure the guests were warmly welcomed by personally greeting arrivals at the door.

Bert Cutino grew up near Cannery Row in a fishing family. After his start as a dishwasher

at age 13, Bert's innate ability in the culinary field took him to the position of manager of a full scale restaurant by the age of nineteen. Bert became the culinary heart of the Sardine Factory whose creations continue to receive national recognition.

The Sardine Factory is widely known for its impeccably prepared fresh seafood, accompanied by superb wines, and exemplary service. Over these 30 years, celebrities, visitors and long-time residents and their guests, have sought out the Sardine Factory, to create new traditions in a setting evocative of long-ago times.

The Sardine Factory has grown in success and stature over its first thirty years. May it continue to achieve similar achievements long into the future.

**INTRODUCTION OF LEGISLATION
TO PROVIDE A TEMPORARY SOLUTION
TO ENABLE FAMILIES
TO RECEIVE THE FULL BENEFITS
OF THE CHILD TAX CREDIT
AND EDUCATION CREDITS FOR
1998**

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 23, 1998

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing legislation which provides a temporary waiver for taxable year 1998 of the minimum tax rules that deny many families the full benefit of nonrefundable personal credits, pending enactment of permanent legislation to address this inequity.

Recently, I introduced H.R. 4489, legislation which would allow nonrefundable personal tax credits (i.e., the child tax credit, the HOPE and lifetime learning credits, and the dependent care credit) to offset both the individual's regular income tax liability and the minimum tax liability and repeal the rule that reduces the additional child credit for families with three or more children by the amount of the minimum tax liability. Last week, the Committee on Ways and Means reported out the "Taxpayer Relief Act of 1998" which included a substantially identical provision to address the interaction between the minimum tax and nonrefundable personal credits.

H.R. 4489 and the "Taxpayer Relief Act of 1998" provide a permanent solution to ensure that families receive the full benefits of the child credit and the education credits. However, the "Taxpayer Relief Act of 1998" will almost certainly receive a Presidential veto and even if it were signed, I recently learned that Internal Revenue Service (IRS) would not be capable of implementing these changes in time for the 1998 tax year. For these reasons, I am introducing this new legislation that would provide a one year solution for 1998 to enable substantially all families to receive their full credits.

Under current law, the total allowable amount of nonrefundable personal credits may not exceed the amount by which the individual's regular income tax liability exceeds the individual's tentative minimum tax. For families with three or more children, an additional child credit is provided and this is reduced by the amount of the individual's minimum tax liability.

Under current law, all taxpayers who claim the child credit with incomes above \$45,000 for joint filers and \$33,750 for single filers will have to make at least a rudimentary minimum tax calculation. Many of these taxpayers will also have to fill out the full alternative minimum tax (AMT) form. Not only is the AMT complicated, it can penalize middle-income taxpayers who claim some of the new tax credits such as the child credit and the Hope Scholarship credit. The Department of Treasury estimates that in 1998, the alternative minimum tax will cause 800,000 taxpayers to fail to receive the full benefits of the child credit (Hope Scholarship credit and lifetime learning credit).

My new legislation makes nonrefundable personal credits allowable against the entire amount of an individual's regular tax liability for 1998 and it would repeal the rule that reduces the additional child credit for families with three or more children by the amount of the minimum tax liability. This is a one year solution for 1998 and the IRS is capable of making this change in time for the 1998 filing season.

Without enactment of this legislation, taxpayers who are planning to claim the child tax credit should be warned that the computation of their taxes will be difficult, time consuming, and unnecessarily complex. Without simplifying the child tax credit, the child tax credit form that will be required on next year's tax return is a nightmare. In a recent Wall Street Journal article, a tax expert stated that many people "will be totally overwhelmed" by required forms. The instructions and required forms total eight pages. The Internal Revenue Service has completed a time analysis for completing the AMT form which will be required for many taxpayers claiming the child credit and it takes approximately 5 hours to complete this form.

This legislation makes claiming the new credits, especially the child credit, simple compared to the draft forms that have been released by the IRS. Not only is this solution simplification for the 1998 tax year, it enables substantially all families to receive credits that they are entitled to for 1998. We need to enact this legislation to prevent the average family from having to pay a tax return preparer to receive the benefits that were promised.

I urge you to join me in cosponsoring this important legislative fix which should be enacted before Congress adjourns. This solution should be added to revenue neutral legislation to extend the expiring provisions. Also, we should continue to work on a permanent solution to ensure taxpayers receive their full credits.

**THE JOHN MARSHALL LAW
SCHOOL MARKS ITS CENTENNIAL
"A LEGACY OF OPPORTUNITY, A
LIFETIME OF ACHIEVEMENT"**

HON. NANCY L. JOHNSON

OF CONNECTICUT

HON. THOMAS W. EWING

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 23, 1998

Mrs. JOHNSON of Connecticut. Mr. Speaker, my colleague THOMAS EWING and I submit the following tribute.