

refuge without having to file a lawsuit or even threatening a lawsuit.

I want to make it clear that I support our refuges. I sponsored the National Wildlife Refuge System Improvement Act in 1997, which is now the law of the land. I want refuges to be places where wildlife can thrive and I want them accessible to the public. I support adequate funding so that our refuges can be open to the public. I agree that refuges and wildlife should not be used to stop needed projects and development in nearby communities.

But let's do away with the double standard—one for the rural west and another for the rest of the country. Let's also insure that private property owners get the same fair treatment that the Fish and Wildlife Service got with respect to the Minneapolis-St. Paul airport. Let's enforce the 5th Amendment and compensate private property owners when the government must use their land for public purposes. What's good for the government is even better for the people.

INTRODUCTION OF THE FAIRNESS IN IRS DEBT PAYMENT ACT OF 1999

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. TOWNS. Mr. Speaker, we have all heard Internal Revenue Service horror stories. Recently, the Washington Post began a series on harrowing encounters between the IRS and the average citizen. You do not have to be a Member of Congress to know that the average American deeply fears an IRS audit. This fear is not because of widespread tax fraud. The average American understands that tax revenue is the gasoline in the engine of our society. They do not balk from paying their fair share of taxes, but they fear that innocent mistakes or misunderstandings of complex laws will result in a large bill from the government. They know that it is not unusual for the penalty and interest payments to be two to three times higher than the actual tax owed. They know that it is not unusual for the agency to compound interest in such a way that the actual interest rate paid by the consumer is 40 percent. And they know that once they start paying they may never stop.

Current IRS reforms have centered on administrative structure instead of agency practices. Taxpayers are more concerned about IRS tax assessment practices than its organizational structure. Inequitable or coercive collection practices not only diminish respect for the government but cause hardship in individual lives. This legislation will bring much needed fairness to IRS collection practices and prevent the unjustifiable financial ruin of so many working American families. After discussing this measure with several of my colleagues, I am truly optimistic about the opportunity for expediting this legislation through the legislative process.

Mr. Speaker, today I am pleased to introduce the Fairness in IRS Debt Payment Act of 1999, which will require the Internal Revenue Service to compound interest annually (instead of daily); apply payments equally, and cap penalty accumulation. Additionally, the bill will prohibit the IRS from re-auditing an ac-

count or unilaterally suspending a payment plan. Finally, the bill will require the agency to issue written guidelines on penalty abatement and provide the taxpayer with a written explanation for refusal of a penalty abatement request.

PERSONAL EXPLANATION

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Ms. CARSON. Mr. Speaker, due to official business in my district, I was unavoidably absent on Tuesday, February 9, 1999, and Wednesday, February 10, 1999, and as a result, missed rollcall votes 12–18. Had I been present, I would have voted "yes" on rollcall vote 12, "yes" on rollcall vote 13, "yes" on rollcall vote 14, "yes" on rollcall vote 15, "yes" on rollcall vote 16, "no" on rollcall vote 17, and "yes" on rollcall vote 18.

TRIBUTE TO REVEREND FATHER ARMANDO BALADO

HON. ILEANA ROS-LEHTINEN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Ms. ROS-LEHTINEN. Mr. Speaker, I would like to pay tribute today to an outstanding citizen and great man of God, the Reverend Father Armando Balado who will celebrate his golden 50th anniversary in the order of priesthood on March 24.

Born in Havana, Cuba, Fr. Balado entered seminary at the young age of eighteen and was ordained by Cardinal Manuel Arteaga Bantancourt and performed pastoral responsibilities in a number of Cuban towns for the next 12 years. Fr. Balado was one of thousands of Cubans tormented and persecuted by Fidel Castro and his imposed communist regime. By 1961, he and 100 Brothers of the Order of La Salle became some of the thousands of religious leaders who were forcibly driven to leave Cuba due to their faith.

The U.S. granted Fr. Balado the opportunity of continuing his holy calling to the order of priesthood as he performed duties in Catholic churches of Los Angeles, Puerto Rico and Miami. Fr. Balado soon pastored a variety of churches throughout the state of Florida and assisted in the building of a parochial school in Miami. He remains in Miami as the appointed Pastor of St. Raymond of Penyafort where he has served for 11 years and where he is loved and respected by parishioners and the South Florida community.

TRIBUTE TO "GRANNY D"

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. BROWN of California. Mr. Speaker, last month, I had the distinct pleasure of meeting in my congressional district with Doris Had-dock, known nationally now as Granny D, and

a former Member of this body and current Secretary of State in West Virginia, Ken Hechler.

Granny D, an 89-year-old youngster from New Hampshire, began a cross-country journey in Los Angeles in January. She is walking across America to bring attention to the need for meaningful campaign finance reform. On January 12, 1999, she visited me in my district office in Colton, California.

Granny D is spritely and passionately opinionated on the issue of campaign finance reform. So spritely and so passionate, in fact, that she will walk 3,055 miles this year through 210 cities and towns from Pasadena to Washington, DC. I hope that many of my colleagues will have the pleasure of meeting her and listening to her message as she walks through their congressional districts.

Public interest in and support for her cause is swelling. As we stood outside my office in Colton, passersby recognized Granny D and rushed forward to speak with her. In the homes where she stays on her trek, enthusiastic neighbors and community groups gather to hear her message.

Granny D's effort is non-partisan and inclusive. She wants more ordinary citizens to become aware of campaign financing and remedies for soft money intrusions into electoral politics. She supports the Shays-Meehan bill, which I co-sponsored.

I ask my colleagues to join me today in saluting this remarkable woman and in agreeing to at last seriously take up the issue of campaign finance reform in this Congress.

COMMEMORATING THE HONORABLE ROBERT K. PUGLIA

HON. JOHN T. DOOLITTLE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. DOOLITTLE. Mr. Speaker, I rise today to pay tribute to an outstanding public servant, Justice Robert K. Puglia. Robert K. Puglia, Presiding Justice of the Court of Appeal in the Third Appellate District of California, has brought credit and distinction to himself through his illustrious record of public service, and it is appropriate at this time to commemorate the valuable leadership and dedicated service he has provided to his community and the people of the State of California.

Robert Puglia was born in 1929 in Westerville, OH. He completed his undergraduate work at Ohio State University in 1952. After serving 3 years in the U.S. Army as an infantryman, Bob Puglia enrolled in law school at the University of California at Berkeley and earned his law degree in 1958.

Bob became a member of the California State Bar in 1959, upon passing the bar exam, and began working as a Deputy Attorney General for the State of California. Later that same year he became Deputy District for the County of Sacramento. While serving in the Sacramento District Attorney's office until 1969, including over 5 years as Chief Deputy, Bob found time to teach law at McGeorge School of Law and government at California State University.

Bob then joined the private law firm of McDonough, Holland & Allen in Sacramento until Governor Ronald Reagan tapped him in