

It is basically revenue neutral, so it can be accomplished during a year when there is no non-Social Security budget surplus to fund tax cuts.

It does not attempt to shift money between income groups. The philosophy behind the bill is that those who benefit from tax simplification of the current code should offset any revenue loss involved.

I have put the bill together this way to make this philosophy clear. While some families will be phased out of the child credit, the revenue raised is invested in other similar families for AMT relief and for increases in the adoption and education credits.

The capital gains section of the bill is paid for internally to that section, so those who realize capital gains will have their current tax liability adjusted up or down slightly in order to achieve the simplification contained in the bill.

Finally, those adversely affected by the hidden marginal rate increase of current law that worsens as a family gets larger, will have simplification and some relief offset by other better off taxpayers within their own economic group.

It is estimated that this tax filing season will see 51 percent of individuals using tax return preparers, and that 16 percent will use computer software to prepare their return. Only about 1/3 of individuals actually fill out their own forms. There is no excuse for that reality, and we should do something about it. Given the lack of resources to write a major tax bill, the reality that no one wants to pay for simplification no matter how much they support the goal, and the need to resolve the solvency issues surrounding Social Security and Medicare, I think the opportunity exists this year to solve some of the problems that bother all our constituents during this tax filing season in the manner that I have suggested. I am introducing this legislation to get this discussion going, and I hope it will be seriously considered by all parties.

HONORING OPPORTUNITIES FOR A
BETTER TOMORROW ON THEIR
15TH ANNIVERSARY

HON. NYDIA M. VELÁZQUEZ

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Ms. VELÁZQUEZ. Mr. Speaker, I rise today to honor Opportunities for a Better Tomorrow, and its Executive Director Sister Mary Franciscus as they celebrate their 15th Anniversary.

We are at the dawn of the 21st Century. As we look ahead there are many challenges that will face Americans in the new millennium. And while these challenges hold many opportunities and great possibility, the rewards will only be realized if people have the skills and the training they need to compete and succeed. That's why I applaud Opportunities for a Better Tomorrow, and its Executive Director, Sister Mary Franciscus.

For the past fifteen years, Opportunities for a Better Tomorrow, has been committed to the education and training of individuals throughout Brooklyn. This organization has helped thousands of people receive the skills they need to join the workforce. The training programs and educational services they offer

have provided countless people with access not only to work, but have given them a chance to live the American Dream. The importance of this effort cannot be understated.

Opportunities for a Better Tomorrow, is one of the best examples of community activism in New York. The organization is consistently rated as one of New York's top employment agencies, and the reason for that is simple: they are not just an employment agency, but they are an organization that is deeply committed to the community and committed to the people who live and work there. Opportunities for a Better Tomorrow develops people into proficient, accountable and skilled professionals. And a graduate of the Opportunities for a Better Tomorrow program becomes a well-rounded individual, who learns self-respect and self-esteem which many times they otherwise might not have.

In a highly competitive, highly technological time such as this, people must be highly skilled. Opportunities for a Better Tomorrow gives people a chance to develop the skills that they otherwise might not have. For thousands of people throughout Brooklyn, Opportunities for a Better Tomorrow has provided the key to open doors of opportunity.

For these reasons, I would like my colleagues to join me in applauding Sister Mary Franciscus and the leadership and membership of Opportunities for a Better Tomorrow. The success of the program is directly linked to the dedication, and quality of its leaders and teachers. I congratulate them on the celebration of their 15th Anniversary and wish them the best of luck for the next 15 and beyond.

TRIBUTE TO MARCIE KASPER

HON. GARY G. MILLER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. GARY MILLER of California. Mr. Speaker, I rise today to honor seven young women in my district who have earned the Girl Scout Gold Award, the highest award in Girl Scouting.

The Gold Award requires the greatest achievement in career exploration, service to other people, and acquisition of skills. This award is a strong reflection of these youngsters' ability to set goals, to put value into action, to plan, and to relate to the needs of the community.

I wish to recognize Marcie Kasper of Troop 330 in Yorba Linda, CA.

Mr. Speaker, I also wish to congratulate and thank Karin Carlson, Director of Program Services for the Girl Scout Council of Orange County for notifying of their achievements. On behalf of the people of the 41st Congressional District of California, let me say that we are all proud of you.

A TRIBUTE TO HAROLD SHWERDT

HON. MICHAEL P. FORBES

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. FORBES. Mr. Speaker, I rise today in this hallowed chamber to pay tribute to Mr.

Harold Shwerdt, who will be presented with a Life Membership by the Griswold Terry Glover Post No. 803 of the American Legion. This honor is well deserved and acknowledges the tremendous sacrifices Mr. Schwerdt has made for both our country and our community.

The Life Membership will be given to Mr. Shwerdt on April 28, 1999 at the American Legion banquet. The Life Membership is the highest honor the American Legion can bestow on its members. Mr. Shwerdt has long been an active member of the Griswold Terry Glover Post No. 803 of the American Legion, which holds their meetings in Southold, Long Island.

Mr. Shwerdt's first, and most important sacrifice, was to our nation. He is a World War II Veteran who put his life on the line to end injustice around the world. During the war, Harold spent time in a German prisoner of war camp. For 2 years, Harold was a German prisoner. Before his capture, Harold was a well-decorated fighter. He served as Flight Engineer for a United States B-17 bomber. It was in his plane that he was shot down and eventually captured. For his service to protect freedom alone, Mr. Shwerdt deserves our highest recognition.

After the war, Harold joined this post of the American Legion. It is here that Harold's hard work and determination paid huge dividends. His countless hours of devotion to assist others have helped both his American Legion post and the less fortunate members of our community. In his group, he helped to organize and strengthen both their Color Guard and their Bingo Team. In our community, Harold has been active with the Association for the Help of Retarded Children. He has also spent a countless number of hours helping Senior Citizens, Disabled Veterans and the St. Patrick's Roman Catholic Church.

Mr. Speaker, I ask my colleagues in the House of Representatives to join me and the American Legion in honoring Mr. Shwerdt for his invaluable contributions to our community. Here on Eastern Long Island, we have the utmost respect for both our veterans and volunteers, and we are privileged to have Mr. Harold Shwerdt in our community. Thankfully, his service and generosity to our community will never go unnoticed.

TRIBUTE TO JACK SELVIAN ON
RECEIVING A PURPLE HEART

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to Corporal Jack Selvian on receiving a Purple Heart. Jack served the Far East Air Service Command of the United States Air Force in World War II.

The initial liberation of the Philippine Islands from Japanese occupation, operation RENO, began on October 20, 1944, on Leyte Island. The primary purpose of the Leyte campaign was to establish Allied air and logistic bases to support subsequent operations. On October 20, 1944, after two hour naval bombardment, assault waves of four divisions landed between Dulag and Tacloban and quickly secured beachheads. Tacloban was October 24, and an air base was established. Leyte was