

Roberto's interest in the community has led him to become involved in several organizations. In 1978, he became a member of Livingston Lodge and was elected as the worshipful master in 1993. In 1979, he became a member of the Scottish Rite of Fresno and Shriners of Fresno, where he rose to assistant executive director general Tehran Temple. He joined the Merced/Mariposa Shiner Club in 1979 and served as president in 1998. After many years as a member of the Mariposa Masonic Lodge he was elected as worshipful master in 1998 and reelected in 1999. He is a former Grand Bible Bearer of the State of California Freemasonry for the year 1999–2000. Roberto has been active in his local Chamber of Commerce. He has served on the board of directors and was elected in 2000 as president of the Mariposa County Chamber of Commerce.

Roberto is married to Amy. They have two children, Katrina and Roberto Jr.

Mr. Speaker, I want to pay tribute to Roberto Perez for his active and distinguished community involvement. I urge my colleagues to join me in wishing Roberto Perez many more years of continued success.

TRIBUTE TO NANCY J. SPIKER'S
RETIREMENT

HON. TIM HOLDEN

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. HOLDEN. Mr. Speaker, I wish to pay tribute to Nancy J. Spiker, who recently retired from the U.S. Department of Agriculture. Ms. Spiker is the State Director for USDA's Rural Development Mission Area in Pennsylvania. That appointment by President Clinton caps a nearly 40-year career of service dedicated to improving the quality of life in rural America.

While most of Ms. Spiker's career in USDA was spent in her native Maryland, I have had the good fortune to work with her since she came to the Pennsylvania state office in February 1993. She arrived as the Chief of Community and Business Programs, and among her accomplishments is the complete turnaround of the state's performance in the programs under her leadership. These programs were critical to rural Pennsylvanians, especially in my district. Yet, before he arrived, Pennsylvania had been regularly turning back much of its funding allocations for programs that provided clean water and safe waste disposal and rural communities, created and saved rural jobs, and financed essential community facilities, such as hospitals, schools, and emergency services. As a direct result of Ms. Spiker's leadership, Pennsylvanians now receive the full benefit of funding available, plus additional funds derived from national reserves. Many rural communities, including my district, have benefitted from her resolve and her hard work.

Nancy Spiker has exemplified "public service" in the finest sense of the term. She has vigorously protected taxpayers' interests. At the same time, she ensured that those who most needed financial assistance learned of USDA's programs and got whatever help they needed to navigate the application process. Whether it was starting the first minority-owned steel business in Pennsylvania, open-

ing a shelter for battered women in a rural community, or helping the residents of a small town ravaged by acid mine drainage get clean drinking water for the first time in decades, Ms. Spiker has consistently gone the extra mile. She didn't just spend taxpayers' money, she invested it wisely in projects that have touched thousands of lives over her career.

As Assistant State Director, Ms. Spiker helped the Pennsylvania Rural Development staff successfully implement a major reorganization, and was instrumental in retraining staff to maintain service to the public. As State Director, she led what has become one of the most robust state operations in Rural Development, and completed a personal journey that began in 1961 as a file clerk.

Mr. Speaker, I know my colleagues will join me in congratulating Nancy for her exemplary career in civil service, and a lifetime of lasting achievements in rural America.

TRIBUTE TO THE RETIRED
ROBERT T. HEALEY

HON. FRANK PALLONE, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. PALLONE. Mr. Speaker, I rise today to honor the life of Robert T. Healey of Burlington County, New Jersey. Mr. Healey is a son of the Great Depression and like the great souls that showed America a better way during that time, his life has been one of resiliency. In 1954, Mr. Healey received his Jurist Doctor degree from University of Pennsylvania Law School. Mr. Healey was admitted to the bar in all state and federal courts in New Jersey. He was also admitted to the practice of law in the U.S. Supreme Court and the Third Circuit Court of Appeals. He recently retired as senior partner of Healey, Mueller and Tyler to give full time interest to several "Viking" business ventures in which he serves as Chairman and Chief Executive Officer. He has chaired the National Coalition to Save Jobs in Boating, the Atlantic City Marine Expo and is the President of the New Jersey Boat Builders Association.

Mr. Healey has also worked in several philanthropic ventures throughout his life. He is the President and principal benefactor of Living Bridges International, a nonprofit foundation working to assist needy-at-risk children. The foundation has helped build two schools in Mexico and helps provide 2400 hot meals per day for Mexican children. Mr. Healey has also been very active in his church and civic duties and has served as the vice-chairman of the Lumberton Township Economic Development Authority.

The honorable Mr. Robert Healey is now a hearty retired grandfather with seven grandchildren and resides with his wife and three children at Gleneayre Farms in Lumberton, New Jersey. The wise philosopher Socrates once asserted that an unexamined life is not worth living. Mr. Healey, I salute you in saying that your examined life, dear sir, was truly worth living.

INTRODUCTION OF A BILL TO
CLARIFY THAT NATURAL GAS
GATHERING LINES ARE 7-YEAR
PROPERTY FOR PURPOSES OF
DEPRECIATION

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 30, 2001

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am joined by Representatives MCCREY and WATKINS in the introduction of legislation that will clarify the proper tax treatment of natural gas gathering lines for purposes of depreciation.

For several years, a level of uncertainty has hampered the natural gas processing industry as well as imposed significant costs on the energy industry as a whole. Of course, these costs are ultimately passed on to American consumers in the form of higher heating prices. Consequently, I have been working to bring certainty to the tax treatment of natural gas gathering lines. During this time, I have corresponded and meet with a variety of people from the Department of Treasury in an effort to secure the issuance of much needed guidance for the members of the natural gas processing industry regarding the treatment of these assets.

Unfortunately, I have not received satisfactory responses. Protracted Internal Revenue Service audits and litigation on this issue continue without any end in sight. As a result, I chose to introduce legislation in the 105th and the 106th Congress in order to clarify that, under current law, natural gas gathering lines are properly treated as seven-year assets for purposes of depreciation.

This bill specifically provides that natural gas gathering lines are subject to a seven-year cost recovery period. In addition, the legislation includes a proper definition of a "natural gas gathering line" in order to distinguish these assets from pipeline transportation lines for depreciation purposes. While I believe this result is clearly the correct result under current law, my bill will eliminate any remaining uncertainty regarding the treatment of natural gas gathering lines.

The need for certainty regarding the tax treatment of such a substantial investment is obvious in the face of the IRS's and Treasury's refusal to properly classify these assets. The Modified Accelerated Cost Recovery System (MACRS), the current depreciation system, includes "gathering pipelines and related production facilities" in the Asset Class for assets used in the exploration for and production of natural gas subject to a seven-year cost recovery period. Despite the plain language of the Asset Class description, the IRS and Treasury have repeatedly asserted that only gathering systems owned by producers are eligible for seven-year cost recovery and all other gathering systems should be treated as transmission pipeline assets subject to a fifteen-year cost recovery period.

The IRS's and the Treasury's position creates the absurd result of the same asset receiving disparate tax treatment based solely on who owns it. The distinction between gathering and transmission is well-established and recognized by the Federal Energy Regulatory Commission and other regulatory agencies. Their attempt to treat natural gas gathering