

phase-out of the EITC, the payroll tax, and any state income taxes imposed.

When it comes to tax policy, reducing marginal tax rates is the best insurance policy we can buy for ensuring a strong economy in the future. By reducing tax rates as he has proposed, the President would reduce disincentives for individuals, partnerships, sole proprietorships, and even for a special brand of economic organization called an S Corporation. However, his program does not provide similar relief to the more common corporate form, known as the C corporation. The bill I am introducing today extends the principle of reducing tax rates to the top corporate income tax rate faced by C corporations, which currently stands at 35 percent. My bill would reduce this tax rate to 33 percent, and in so doing would provide tax relief to almost all corporate taxpayers.

Reducing the corporate income tax rate to 33 percent would reduce the disincentive facing corporations to invest in new plants and equipment. Thus, the level of investment would increase, helping America out of its current economic slowdown and putting us on a path of stronger growth in the future. The extraordinary growth we experienced prior to the current slowdown was driven largely by productivity growth that is largely attributable to increased capital formation. Reducing the corporate income tax rate would encourage a resumption of this capital formation and, in the process, would increase the competitiveness of America's corporations and America's workers.

As the corporate community searches for tax relief that is broad in application, defensible in principle, and conducive to prosperity at home and greater competitiveness abroad, they can hardly do better than to reduce the corporate income tax rate as I have proposed in this bill. That is not to say that other changes would not also be beneficial. For example, repeal of the corporate Alternative Minimum Tax, reform of our international tax laws, and a thorough modernization of our system of capital cost recovery system would each be highly beneficial and worthy of consideration. However, in the context and an era of individual tax rate reduction, I believe a simple reduction in the corporate income tax rate has the greatest chance for success at this time. And so I urge my colleagues to support this legislation, modest though it is, to permit America's corporations and America's shareholders to share in tax relief while ensuring our companies remain strong and competitive.

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#### RECOGNIZING LOUISE DAVIS

### HON. HILDA SOLIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Ms. SOLIS. Mr. Speaker, I rise to recognize the notable accomplishments and the extraordinary life of a woman from the 31st Congressional District of California.

Louise Davis is retiring from serving over 20 years of public office in the San Gabriel Valley. Louise served as the mayor of Monterey Park for three terms, from 1980 to 1981 and again in 1983. Prior to her mayoral terms, she was elected as "The Grass Roots Candidate," for Monterey Park City Council in 1976 where

she served for eight years. She was a unique council member who spent her time directly addressing her constituents' problems and working to make Monterey Park a better place for all its residents. After a brief break from public life to enjoy her children and grandchildren, Louise accepted the encouragement from residents and ran for Monterey Park City treasurer in 1988. She served in this capacity for 12 years and was known for her sharp wisdom and good judgment.

Louise was born and raised in Joliet, Illinois, graduated from St. Angelea's Academy where she was class president and received a scholarship to pursue her college education in Milwaukee, Wisconsin. At the conclusion of World War II, she met Bill Davis and when he returned from the Navy, they were soon married. Louise and Bill Davis moved to Monterey Park in 1955 and raised seven children—all attended public schools. Louise became heavily involved with the PTA and the Mothers March of Dimes. She was appointed to the Community Relations Commission, where she worked to foster better ethnic relations in Monterey Park, a city known for its multicultural and diverse population. She served as the hostess of the City's Welcome Wagon in the 1960s, represented her community in the March of Dimes, served on the Monterey Park Boys and Girls Club Board, the President's Community Advisory Board of East Los Angeles College and the American Red Cross Board, San Gabriel Valley. She has also worked diligently to preserve the history of the City she served so well as President of the Monterey Park Historical Society.

Louise has served as a charter member and president of Hillhaven Health Care Center's Community Advisory Board and a charter member and chairperson of the Friends of the Seniors, Langley Senior Center.

Among her many honors, Louise was named, Woman of the Year by Soroptomist International, Monterey Park. She has been the recipient of the Most Valuable Citizens Award from the Monterey Park Boys and Girls Club, an Award of Merit from the Monterey Park Chamber of Commerce, and the Community Service Award from the Monterey Park Lions Club.

Louise Davis enjoys respect and notoriety from numerous residents of Monterey Park because of her vast contributions to the community. It is both fitting and proper that we recognize this community leader for her exceptional record of civic leadership and invaluable public service.

Mr. Speaker, I ask this 107th Congress to join me in recognizing the tireless, grass roots work of Louise Davis upon her retirement on March 8, 2001 for her service to the constituents of California's 31st District and wish her good health and prosperity in her retirement.

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#### TRIBUTE TO WILLIAM J. PITKO

### HON. JAMES A. TRAFICANT, JR.

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. TRAFICANT. Mr. Speaker, today, I am deeply saddened to share the news of the passing of William J. Pitko.

William J. Pitko was born on July 4, 1939 to Joseph Sr. and Mary Krulik Pitko. One of four

brothers and a sister, he leaves David, George, Joseph Jr., and Gladys Stahara. He also leaves two daughters, Laurie Pitko and Cindy Rawden, two granddaughters, and his companion.

For 16 years, William J. Pitko was treatment plant operator for the Mahoning County Sanitary Engineering Department. I knew he was a tremendous athlete from when we played football, baseball, and basketball together at St. Matthias parochial school. He dedicated much time and effort to his church, and proudly served his country in the U.S. Army.

William J. Pitko will be sorely missed in the Poland community. He touched the lives of many people, and was adored by all who had the privilege to know him. I extend my deepest sympathy to his friends and family.

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#### RESTORATION OF WOMEN'S CITIZENSHIP ACT

### HON. ANNA G. ESHOO

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Ms. ESHOO. Mr. Speaker, I rise on the third day of National Women's History Month to reintroduce the Restoration of Women's Citizenship Act, legislation that corrects an antiquated law that mars our Nation's history.

In 1922, Rose Bouslacchi, an American citizen, married Conrad Sabatini, a tailor by profession and an immigrant from Northern Italy. When the couple married, a Federal law existed which stripped women of their U.S. citizenship if they married resident alien men, but the law did not apply to men. Ironically, a year later the U.S. granted Conrad Sabatini the privilege of citizenship while his wife, Rose Bouslacchi, lost hers.

During the course of her life, Rose Bouslacchi reared a family of five daughters, each a college graduate and each a contributor to the well-being of our Nation. Four became teachers and one became a nurse. Rose Bouslacchi was an active member of her church and worked with her husband in the running of their business. Her life embodied the values of family and faith, representing the best of America. But, Rose Bouslacchi could never be called an American again.

Rose Bouslacchi was not alone. There were many women affected by this law. After decades of women voicing the gender inequities of our laws, Congress modified the law. In 1952, Congress enacted a procedure for women wronged by the 1907 law to regain their citizenship. A legislative oversight, however, failed to provide a procedure to enable deceased women to have their citizenship restored posthumously. Thus, many families like Rose Bouslacchi's have been left without any recompense. The Restoration of Women's Citizenship Act would grant U.S. citizenship posthumously to the women who were wronged in 1907 and were unable to benefit from the 1952 law.

I urge all my colleagues to celebrate National Women's History Month and honor those deceased women and their families by cosponsoring the Restoration of Women's Citizenship Act.

TRIBUTE TO THE LATE SEELY  
JOHNSTON

**HON. TIM JOHNSON**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. JOHNSON of Illinois. Mr. Speaker, on February 7, 2001, the 15th District of Illinois lost a dear friend in Seely Johnston. Seely was born May 25, 1903 and lived in the Champaign-Urbana area for all of his 97 years. During that time he made his mark as a Champaign City Council member, sporting goods store owner, and friend of all. Seely said he was always guided by the advice of his father who told him once that making a living is important, but not as important as making friends. Whether it was with the likes of Harry Houdini or one of the many University of Illinois students he had over for breakfast every Sunday morning, Seely took this advice to heart. There are few people, in each community and generation, who not only enrich lives during their lifetime, but also leave a legacy. Seely Johnston was one of these people. Without Seely, the Champaign-Urbana area would have been a lesser place.

INTRODUCTION OF A BILL TO RE-  
DUCE THE ALTERNATIVE MIN-  
IMUM TAX RATE TO 25 PERCENT

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. CRANE. Mr. Speaker, today I am introducing three pieces of legislation to refine the tax proposal put forward by President Bush. Let me state at the outset that I fully support President Bush's tax proposal as he laid it out. I think it is appropriate for the times and well-designed. Even so, there is no legislation or proposal that cannot be improved upon. And so I offer these three bills in this spirit and in the belief that the President in all likelihood would and should support them.

The first bill I am introducing takes as its starting point the income tax rate reductions proposed by President Bush, phased in over ten years. I have included these rate reductions to provide the context for my proposed refinement, which is to reduce the tax rates of the individual Alternative Minimum Tax (AMT) from 26 and 28 percent to 25 percent, consistent with the reduction of an individual income tax rate under the Bush proposal from 28 to 25 percent.

The individual (AMT) is a complex and unfortunate aspect of our tax code. Most taxpayers are blissfully unaware that they are, in fact, subject to two federal income taxes—the regular income tax and the AMT—and that their annual tax liability is the greater of the two produced by these two systems. The modern AMT was intended to ensure that certain upper-income taxpayers paid a significant amount of tax. It was to achieve this objective by denying to these taxpayers certain deductions and exemptions available under the regular income tax. For example, in addition to denying taxpayers any of a set of “preferences”, such esoteric items as excess intangible drilling costs and a deduction for pollu-

tion control facilities, the AMT denies taxpayers the personal exemptions allowed under the regular income tax, and denies them a deduction for State and local taxes paid.

For a variety of reasons, the number of taxpayers, especially middle-income families, subject to the individual AMT has been soaring in recent years, and this trend is expected to continue. Ideally, the AMT should be repealed outright. The abuses the AMT was established to address have long since been eliminated from the income tax. Until full repeal becomes timely, however, we must at least ensure that matters do not worsen.

In the context of the Bush income tax rate reductions, the AMT poses additional problems because these rate reductions do not extend to the AMT rate. This means that many taxpayers currently subject to the AMT suffer the additional wrong of being excluded from any tax relief under the Bush program. This is patently unfair as many Members on both sides of the aisle have pointed out.

It also means that many more taxpayers will see far less tax relief than is intended. This would occur for those taxpayers whose current regular income tax liability barely exceeds their AMT liability. Once the Bush rate reductions are put into effect, these taxpayers' regular income tax liability will drop below their AMT liability. They will still receive some tax relief, to be sure, but far less than they expected and far less than was anticipated when the Bush proposal was developed.

The new income tax rate structure suggested by President Bush starts at 10 percent, and then rises to 15 percent, 25 percent, and finally 33 percent. The current individual AMT has two rates of 26 and 28 percent. My bill reduces the AMT rates to a single rate at 25 percent to be more consistent with the President's proposed rates. Thus, my proposal would reduce marginal tax rates for AMT filers so they, too, have a better incentive to work, save, and invest. Just as important, however, under my bill current AMT filers and near AMT filers would join with all other taxpayers in enjoying significant tax relief.

This legislation is sound tax policy. By any measure it increases fairness in the tax code. And it deserves the support of this Congress.

IN HONOR OF THOMAS G. FERN

**HON. KEN LUCAS**

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. LUCAS of Kentucky. Mr. Speaker, I rise today in recognition of Thomas G. Fern, immediate past State Director of the United States Department of Agriculture in Kentucky.

For more than 35 years, Mr. Fern has served the people of Kentucky thru his work at USDA/Rural Development, formerly the Farmers Home Administration. Mr. Fern served as Assistant County Director, County Director, and District Director before being appointed State Director by President Clinton in 1993. His broad experience in agriculture, housing, and community development made him a strong advocate for the people of rural Kentucky. His wealth of experience and knowledge qualified him to serve on various committees and commissions such as the Kentucky Renaissance Committee, The Kentucky

Rural Water Resource Commission, and the Kentucky Appalachian Commission.

Mr. Fern administered with great professionalism the programs offered by USDA Rural Development, including Rural Utilities Service, Rural Housing Service, and Rural Business Service, as well as the Empowerment Zone, Enterprise Community, and Champion Communities programs. Mr. Fern worked hard to help rural Kentucky reap the benefits of these programs. As a result, many community improvements were funded during Mr. Fern's time as State Director of USDA/Rural Development, and I and my fellow Kentuckians owe him a big thank-you. Projects funded under his leadership will improve the quality of life in the great Commonwealth of Kentucky for decades to come.

I rise today to commend Thomas G. Fern for his 35 years of service to the people of rural Kentucky. I ask my colleagues to join me in thanking him and wishing him well.

LEGISLATION TO SIMPLIFY THE  
EXCISE TAX ON HEAVY TRUCK  
TIRES

**HON. WES WATKINS**

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. WATKINS. Mr. Speaker, I rise today to introduce legislation that would simplify the excise tax on heavy truck tires.

The IRS and the tire manufacturers are today laboring under an unnecessary administrative burden. The tire industry pays an excise tax on heavy truck tires that goes directly to the Highway Trust Fund. But the means by which the IRS collects the tax are inefficient and costly. Under the current collection system, the IRS requires manufacturers to weigh each line of taxable tires for each tire size, to track the sales and taxes paid for each tire, and to maintain burdensome compliance systems to verify sales and tax payments by weight. Manufacturers must determine if a tire is for a taxable highway use or for a non-taxable off-road use, and then track whether the purchasers are tax exempt. This system of tax collection is both onerous and wasteful; I propose we change it.

The legislation I am introducing today would reduce these administrative burdens without reducing any revenue to the Highway Trust Fund. It does this by revising the current system based on the weight of the tire to one based on the weight-carrying capacity of the tire. This new system would simplify the payment and collection of taxes for both the tire industry and for the IRS—resulting in reduced expenses for both.

We also may simplify this tax by adopting a bright line that identifies which tires are subject to the excise tax. Under the Federal Motor Vehicle Safety Act, as administered by the Department of Transportation, all tires sold in the U.S. for highway service are required to be marked with the maximum weight carrying capacity of the tire. The IRS would take the data already collected by the DOT and base its tax on the amount per pound of weight carrying capacity. And the tax rate would be set at an amount that provides revenue neutrality to the U.S. Treasury.

This much-needed bright line test would be simple to apply and easy to enforce: Tires that