

broadcast community. Beginning with the formation of Baldwin County's first radio station, WHEP, in Foley, Alabama, in 1953, Mr. Stewart has been the head of a growing broadcast family that has provided immeasurable joy and valuable information for thousands of listeners along Alabama's Gulf Coast. During his professional career, Mr. Stewart has been actively involved in the life of his community and has taken a leading role in many civic and professional organizations. Many groups including the South Baldwin Chamber of Commerce, the Alabama Council of Hospital Governing Boards, the Foley Rotary Club, and the South Baldwin Health Care Foundation have benefited from his experience, leadership and interest in promoting further growth in Baldwin County, and from his desire to ensure that his fellow residents received the best that life in South Alabama has to offer.

Moreover, Mr. Stewart has received on many occasions the most important recognition of all: the respect and admiration of his professional peers. From his service in the Alabama Radio-Television Broadcasters Association to membership on Legislative Liaison Committees of the National Association of Broadcasters, Jim Stewart has been honored for his outstanding professional and journalistic integrity and for his genuine concern for and love of his community and state.

Mr. Speaker, I don't feel there are a sufficient number of honors or awards to recognize the significant contributions Jim Stewart has made during the past five decades, nor are there enough words to express the thanks of the many people he has touched during that time. I can only express my deepest appreciation for his service to Baldwin County and to the entire State of Alabama. His many accomplishments during his life can be counted; the tremendous number of lives he has impacted cannot.

RECOGNIZING CRYTAL BANUELOS

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Crystal Banuelos, a very special young woman who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Girl Scouts of America, Troop 116, and in earning the most prestigious honor of the Gold Award.

The Girl Scout Gold Award is the highest achievement attainable in girl scouting. To earn the Gold Award, a scout must complete five requirements, all of which promote community service, personal and spiritual growth, positive values, and leadership skills. The requirements include, (1) earning four interest project patches, each of which requires seven activities that center on skill building, technology, service projects, and career exploration, (2) earning the career exploration pin, which involves researching careers, writing resumes, and planning a career fair or trip, (3) earning the Senior Girl Scout Leadership Award, which requires a minimum of 30 hours of work using leadership skills, (4) designing a selfdevelopment plan that requires assessment of ability to interact with others and prioritize values, participation for a minimum of

15 hours in a community service project, and development of a plan to promote girl scouting, and (5) spending a minimum of 50 hours planning and implementing a Girl Scout Gold Award project that has a positive lasting impact on the community.

For her Gold Award project, Crystal organized a poetry and writing appreciation program.

Mr. Speaker, I proudly ask you to join me in commending Crystal Banuelos for her accomplishments with the Girl Scouts of America and for her efforts put forth in achieving the highest distinction of the Gold Award.

EXECUTIVE COMMITTEE OF CORRESPONDENTS WISHES A DEAR COLLEAGUE AND FRIEND, DAVID HOLMES, WELL IN HIS RETIREMENT

HON. J. DENNIS HASTERT

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. HASTERT. Mr. Speaker, I would like to submit the following into the CONGRESSIONAL RECORD:

The Executive Committee of Correspondents conveys its gratitude on behalf of the more than 250 publications and 1,800 reporters who benefited from your 28 years as director of the House Periodical Press Gallery.

Over the decades, you have helped the gallery grow and expand, ranging from the number of reporters served to the amount of information available. You have kept the gallery and its staff up to date with the latest technology and pushed for even greater technological advances.

Reporters have always found you a valuable resource. Your vast knowledge of Congressional rules and procedures will be sorely missed, as will your keen political insights and ability to steer reporters in the right direction.

You have always looked out for the best interests of reporters and fought for increased access to lawmakers and events. You deserve our thanks and gratitude for getting to know the right people throughout the years so that we could do our jobs with minimum of interference.

We also acknowledge your role in defending our interests in court when the need arose and for always being fair and impartial when it came to credentialing new organizations for admittance into the gallery.

For all these and so many more reasons, the Executive Committee thanks you for your many years of service and wishes you and Shauna a happy, long and well-deserved retirement.

Sincerely,

CHERYL BOLEN
HEIDI GLENN
RICHARD COHEN
TIM CURRAN
DOUGLAS WALLER
TERENCE SAMUEL
LORRAINE WOELLERT

INTRODUCTION OF THE FAMILY FARM TAX SIMPLIFICATION ACT OF 2003

HON. EARL POMEROY

OF NORTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. POMEROY. Mr. Speaker, I rise today to introduce the Family Farm Tax Simplification Act of 2003, legislation that will allow married co-owners of family farms to significantly reduce the amount of time it takes to prepare a correct income tax return and to provide both spouses with Social Security and Medicare coverage.

As ranking member of the Ways and Means Oversight Subcommittee, I am pleased that we held a hearing on this issue earlier in the month and that, today, we are able to quickly move forward and act to simplify the tax law. I am honored to have the Oversight Subcommittee Chairman HOUGHTON join me in co-sponsoring this bill.

The National Taxpayer Advocate has reported that approximately 3,000 family farmers in North Dakota may not be eligible for Social Security and Medicare benefits because of the onerous partnership tax rules associated with preparing the return that allows both spouses to pay into the Social Security and Medicare systems. The IRS estimates that it takes the average partnership approximately 165–200 hours to prepare its return.

As a result, some family farms have chosen to file a sole proprietor return, attributing all income to, and paying self-employment taxes on, only one spouse. Unfortunately, when this occurs, the other spouse will not be covered under the Social Security and Medicare systems. Many, many hard-working couples are getting a bad deal under the current system, and they will not find out about it until it is too late.

For example, take a family farm run equally by husband and wife. If the business files a return with the husband as sole proprietor, he would be awarded Social Security disability benefits if he becomes disabled, alleviating some of the financial burden of his disability on the family. However, if the wife becomes disabled, she is unable to collect Social Security disability. By not collecting this benefit, the business is further financially disadvantaged.

Current law puts husband and wife businesses in a serious dilemma with a difficult choice under our current tax return filing rules. If they file a partnership return which is technically correct they face hundreds of hours in tax return preparation and/or very expensive charges from a tax attorney or accountant. If they file a sole proprietorship return, which is technically not correct, one of the spouses loses coverage for Social Security disability benefits, Social Security survivorship benefits, and Medicare benefits.

The IRS has been "winking" at letting couples file as a sole proprietorship since there generally is no tax liability difference between the two approaches to filing. In fact, these couples are subject to serious civil and criminal penalties for filing incorrect returns. This is just a plain, bad arrangement.

The solution is quite simple. The tax law needs to be changed to allow a couple to file a simple return with income attributed to both spouses and both spouses paying into the Social Security/Medicare system.