

the country who could benefit from enactment of this legislation.

In short, while my bill would make only a relatively simple change in the tax laws, it has the potential to help many people and cut a lot of red tape at the same time. I greatly appreciate the Taxpayer Advocate's bringing it to our attention, and I think it deserves the support of every Member of the House.

For the benefit of our colleagues, Mr. Speaker, I am attaching an excerpt from the report of the Taxpayer Advocate that explains the recommendation upon which my bill is based.

EXPLANATION OF RECOMMENDATION

The National Taxpayer Advocate recommends that Internal Revenue Code section 761(a) be amended to allow husband and wife co-owned businesses to elect out of Subchapter K—Partners and Partnerships. At this time, we recommend that the election be made available only to married couples who file joint income tax returns. By making the election, the business would be exempt from the application of the complex rules of subchapter K and the husband and wife would be entitled to file a Schedule C instead of a Form 1065, (U.S. Return of Partnership Income). Internal Revenue Code section 761(a) already allows certain categories of taxpayers to opt out of subchapter K, so there is precedent for this approach.

Amending IRC §761(a) to allow a husband and wife co-owned business to elect out of subchapter K would not require an additional amendment to Internal Revenue Code section 6031 regarding filing partnership returns. Treasury Regulations currently state that a taxpayer who has made an election to be exempt from subchapter K is not required to file a partnership return except in the year of the election. In the election year, the taxpayers would only need to file a partnership return with the election statement. All income and deductions would then be reported on a Schedule C in the election year and for all subsequent years.

If this proposal is enacted into law, we recommend that the IRS design a form to supplement Schedule C for married co-owners who make the election to opt out of subchapter K. It could be called Schedule C-MC (for "Married Couple"). The business entity's income and expenses would be reported on Schedule C. The net profit (or loss) would then be allocated between the husband and wife on Schedule C-MC.

The supplemental form would serve three important purposes. First, the amount of income allocated to each spouse—and thus carried to separate Schedules SE—would be shown on the form.

Second, the form could be used to record each spouse's respective interest in the business. This could become important if, for example, one spouse dies and the value of his or her interest must be determined for purposes of computing the estate tax.

Third, the form could be designed to allow the business to make certain tax elections that are only available at the entity level. This issue arises because even if a business co-owned by a husband and wife is excluded from the definition of a partnership for purposes of subchapter K, the business generally remains a partnership for all other purposes of the Code.⁶² The principal significance of partnership classification outside the context of subchapter K is that a partnership may make certain tax elections available only to an entity and not to individuals. For example, a partnership may make an election under IRC §179 to expense depreciable business assets. We see no reason to prohibit husband-and-wife-owned partnerships that

elect out of subchapter K from making tax elections of this nature.

In sum, our legislative proposal would reduce the tax compliance burden on many husband-and-wife-owned businesses, would facilitate the coverage of both spouses under the Social Security and Medicare systems and, depending on state law, could facilitate more equitable divisions of property in the event of divorce. The revenue impact of the proposal should be negligible. Regardless of how the net earnings from the business are reported—either as a flow-through item from the partnership return or as net earnings from Schedule C—the income tax liability of the husband and wife generally will be the same. Social Security and Medicare receipts generally will also be the same.

PAYING TRIBUTE TO JOE COORS

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. McINNIS. Mr. Speaker, it is with a heavy heart that I rise today to honor the memory of Joe Coors—a man of unmatched dedication to his family, his community, and his beliefs. Joe died recently at the age of 85, and as his family mourns this loss, I would like to take this opportunity to acknowledge his life before this body of Congress and this nation.

Joe is a legend in my home state of Colorado and indeed across America. His grandfather, Adolph Coors, founded the Coors brewery in 1873. Joe began his career as a chemical engineer when his grandfather's company in Golden, Colorado was a small operation producing 300,000 barrels a year. He returned to Golden to begin working at the brewery in 1946, helping to develop the signature Coors cold-filtration process and eventually pioneering use of the aluminum can and the nation's first large-scale recycling program. When Joe retired from his job as chief operating officer in 1988 after 41 years of service, Coors had grown into the nation's third-largest brewer.

In addition to his role as a business leader, Joe was an active American citizen. In the 1970s he helped to found the Heritage Foundation, an influential think-tank and actively worked for other conservative groups and causes. Among the organizations he supported were the Independence Institute in Golden, Colorado and the Mountain States Legal Foundation, a public interest law firm. In the late 1960s, Joe served for 6 years on the Board of Regents for the University of Colorado. Throughout his life, Joe boldly fought for what he believed in; never for recognition but simply because he thought it was right.

Mr. Speaker, we are all terribly saddened by the loss of Joe Coors though we take comfort in the knowledge that our grief is overshadowed by his legacy of success and accomplishment. His life is the very embodiment of the American dream, and I am deeply honored to be able to stand before this body of Congress and this nation to recognize Joe's life and many accomplishments.

RECOGNITION TO MR. LUIS RODRIGUEZ MAYORAL FOR HIS LONG TIME DEDICATION TO THE LIFE AND ACHIEVEMENTS OF ROBERTO CLEMENTE

HON. JOSÉ E. SERRANO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. SERRANO. Mr. Speaker, 30 years ago, in 1973, the National Baseball Hall of Fame held a special election for Roberto Clemente, who had died on New Year's Eve while attempting to deliver supplies to earthquake victims in Nicaragua. He was the first Latino elected to Baseball's Hall of Fame. In celebrating this milestone, my dear friend Mr. Luis Rodriguez Mayoral wrote a very fitting tribute to Clemente that is posted on the National Baseball Hall of Fame's website. Mr. Rodriguez Mayoral has written, and continues to write extensively, on the long and distinguished career of Mr. Clemente.

The National Baseball Hall of Fame gave special thanks to Luis Rodriguez Mayoral for his account of Roberto Clemente. After 9 years as a Texas Rangers and Detroit Tigers official, Luis is in his 34th year in baseball. He is the author of five baseball books and he coordinated Major League Baseball's Latin American Baseball Players' Days for 25 years. A veteran of over 2,000 MLB radio broadcasts, he has been honored by the Puerto Rican, Mexican and Laredo-Texas Halls of Fame.

Mr. Speaker, I ask unanimous consent to insert into the RECORD the latest tribute to Roberto Clemente by Mr. Rodriguez Mayoral, and I ask my colleagues to join me in paying tribute to Roberto Clemente and congratulating Luis Rodriguez Mayoral for a well written piece.

ROBERTO CLEMENTE

(By Luis R. Mayoral)

Early one December 1987 morning, while chatting over breakfast at a golf course in Dorado, Puerto Rico, golfer Chi Chi Rodriguez said of Roberto Clemente, "If I were half of the man that he was, I would say I was a very fortunate man."

Those words impacted me so profoundly that since then I began thinking of the Pittsburgh Pirates Hall of Famer, more than ever, as an inspirational icon rather than as a superbly gifted player.

Clemente's death on December 31, 1972, provoked bereavement, for I faced the reality of no longer sharing precious time with a dear friend trying to "fix" the world, while knowing that the international world of baseball had forever lost a figure that personified excellence.

Many thought of him as Latin America's Jackie Robinson in search of equality for Hispanic players...but I also saw him as our Joe DiMaggio, for he gave us hope with his touch of a perfect hero.

Roberto was a man of simple, yet profound words who had a genuine interest in humanity.

The last time I saw him was several days prior to his untimely death while at Hiram Bithorn Stadium in San Juan. He directed the collection of goods destined to earthquake victims in Nicaragua.

That afternoon, in his eyes I saw the seriousness and dedication I had seen so many times while he wore a baseball uniform.

Moments before leaving the stadium, he invited me to his home on New Year's Eve.

That never came to be; as the second 1973 arrived he had been dead for some two hours

and forty-five minutes in the depths of the Atlantic Ocean a mile north of Puerto Rico. Roberto lived 38 years, 4 months and 13 days. That's how long it took him to become a Hall of Famer, a better person and a legend.

IN HONOR OF SAINT WENDELIN
PARISH

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. KUCINICH. Mr. Speaker, I rise today in honor of the parish community of Saint Wendelin Church, as they celebrate one hundred years of healing and hope in Cleveland's Ohio City neighborhood. Throughout the past century, Saint Wendelin's has served as a spiritual refuge, opening its doors to any soul in search of guidance and peace.

The ministry of Saint Wendelin's began in 1903, originally serving the Slovak community of Cleveland's near west side. On May 3rd of that same year, the community received permission to found Saint Wendelin Parish. A small church was soon constructed and on December 6, 1903, Father Koudelka celebrated Saint Wendelin's first mass. Not long after, the Sisters of Notre Dame established Saint Wendelin's School. The order would continue to provide quality Catholic education for the next seventy years.

In 1925, the current church and school complex was dedicated. Always reaching outward, Saint Wendelin's welcomes all believers to join in worship. It is a testament to the Saint Wendelin ministry that Catholics from all corners of the city heed the call to celebrate at the little church on Columbus Avenue.

Cleveland's vital tradition of Catholic education is reflected at Saint Wendelin's with their active participation in the Urban Community School. Saint Wendelin's facilities serve as a second home to over three hundred students of Urban Community School.

My fellow colleagues, please join me in honor and recognition of every member of Saint Wendelin Church, and its leaders—Pastor Jerome Lajack and Deacon James J. Armstrong, as they celebrate mass with Bishop Anthony Pilla in commemoration of one hundred years of service to God and community. Saint Wendelin parish continues its dedication to social justice and spiritual healing—within the neighborhoods of Ohio City, and the world community beyond.

PASSENGER VAN SAFETY ACT OF
2003

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. UDALL of Colorado. Mr. Speaker, today, I am introducing the Passenger Van Safety Act of 2003, legislation to enhance the safety of large passenger vans, which are highly susceptible to rollovers and have been associated with more than 500 fatalities since 1990.

In the last Congress, I introduced the School Bus Safety Act which had been designed to prevent schools from taking advan-

tage of a loophole that allowed them to purchase used 15-passenger vans even though it was illegal for them to purchase new 15-passenger vans because of safety issues. The bill I am introducing today goes farther and addresses the safety of these vehicles.

I became alarmingly aware of the safety problems of these vehicles when a church group from Westminster, Colorado rolled the 15-passenger van they were driving 2½ times en route to a religious retreat. This tragedy resulted in four people dying. I found out later that these vans were notorious for getting out of the drivers control and were highly susceptible to rolling. These kinds of accidents seem to be symptomatic to these kinds of vehicles. Early last summer another one of these vans, full of firefighters, rolled over numerous times killing four of the passengers in western Colorado. Accidents will happen, but I believe if these people had been in different vehicles their deaths may have been avoided.

When these vans are fully loaded they become highly prone to rollovers. In 2001, the National Highway Traffic Administration (NHTSA) conducted a study that demonstrated the dramatic increase in rollovers when these vehicles carry increasingly larger loads. A fully loaded van has a rollover risk that is six times higher than if there are only five people in the van.

The bill I am introducing today would require NHTSA to include 15-passenger vans in their Dynamic Rollover Testing Program required by the Transportation Recall Enhancement, Accountability, and Documentation (TREAD) Act, which currently does not include these vehicles. It does not make a lot of sense to me to exempt them from the same safety standards that NHTSA will apply to other passenger cars and sport utility vehicles. This information will give drivers information they need in order to safely operate certain vehicles under different conditions.

This legislation would also require 15-passenger vans to be included in NHTSA's New Car Assessment Program (NCAP). NCAP provides consumers information on how different vehicles withstand crashes, and was recently expanded to include the risk of rollover. Currently, NCAP does not do rollover testing for vehicles that carry more than 10 people.

In addition, the bill requires NHTSA to work with van manufacturers to evaluate and test the potential of new technologies to help drivers maintain control of their vans. Specifically, NHTSA would look at Electronic Stability Control (ESC) systems that some SUVs are already equipped with and rear-view mirror-based rollover warning systems. These kinds of innovative technologies could significantly reduce rollovers and save lives.

"Fifteen-passenger" vans were initially designed to carry cargo, not people. But now these vans are widely used by airports, hotels, and other commercial interests to transport customers from one location to another. People using these vans may not realize that the Federal Motor Carrier Administration (FMCA) has not completed rulemaking on Federal motor carrier safety regulations for 15-passenger vans that are used for commercial purposes. This bill would require the FMCA to complete their rulemaking, which began in 1999, to ensure that commercial passengers get to their destinations safely.

This bill was built on the foundation of my School Bus Safety Act of 2001 and it still ad-

resses the van loophole created in 1974 when organizations were banned from purchasing new 15-passenger vans to transport school age children but were allowed to purchase the vans used.

This legislation removes this nearly 30-year-old loophole in the Federal regulations and extends the ban to include leasing, renting, and buying of these vans, thereby making the buyers accountable, as well as the seller. These changes will insure that the intent of the 1974 law is finally realized. The bill would also strengthen the penalties on those who violate this important safety provision.

The legislation raises the prescribed penalty for breaking this law from "not more than \$1000" to "not more than \$25,000," thereby giving the enforcement agencies something to make it worth their while to pursue. This provision is important because from 1974 until 1997, NHTSA, which had responsibility for administering the law, did not initiate a single enforcement proceeding in the entire country.

Safety transcends party lines. Senator SNOWE and I have had tragic events take place in our states that have unfortunately made us very aware of the dangers of 15-passenger vans. Last year there was a tragic accident in the State of Maine that cost the lives of 14 forestry workers who were killed when their 15-passenger van rolled off of a bridge, killing all but one. This was the single worst motor vehicle accident in Maine's history. So we are introducing identical bills in the House and the Senate. With bipartisan support we hope to end these kinds of needlessly tragic accidents.

Mr. Speaker, one of the government's roles is to ensure the safety of its citizens. This legislation gives consumers the information they need to know about the safety of these vans and it eliminates a loophole that allows people to get around a child safety law. I strongly urge my colleagues to support this common sense legislation.

TRIBUTE TO THE SAN FERNANDO
CATHEDRAL

HON. CHARLES A. GONZALEZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. GONZALEZ. Mr. Speaker, last week the San Fernando Cathedral celebrated the completion of its renovation. Today I am introducing a resolution honoring the San Fernando Cathedral—the oldest cathedral in the United States and the oldest standing structure in my district of San Antonio, Texas. I and my fellow colleague from San Antonio, CIRO RODRIGUEZ, want to pay tribute to this exquisite building, and the great history and culture that it embodies.

San Fernando Cathedral is both literally and figuratively the geographic centerpoint of San Antonio. This cathedral is not only revered by the people of San Antonio, but by all the people of this Nation, who remember the strength and sacrifice of those who built this country. As I mentioned before, just last week, the renovation of this magnificent building was completed. I stand here today to mark this achievement.

The San Fernando Cathedral is a grand structure, rich in its history and meaning. Like