

has never limited the time he gives to his most important interest, his family. He and his wife, Deborah, have three children: Staci, Christopher, and Samantha.

Mr. Speaker, I ask that you and my distinguished colleagues join me in congratulating Mr. Nannenga for his professional achievements and his many years of dedication to the betterment of our community. We in Northwest Indiana are truly thankful to have someone of Gerry's talents on our team. His work in the labor movement provided workers in Indiana opportunities they might not have otherwise had. Gerry Nannenga's leadership has and will continue to keep the region's labor force strong and help keep America working.

#### TAX TREATMENT OF MOTORSPORTS

### HON. J. D. HAYWORTH

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

*Friday, July 25, 2003*

Mr. HAYWORTH. Mr. Speaker, today I am joined by Congressman JEFFERSON and eleven of our colleagues in introducing legislation that would clarify the tax treatment of motorsports properties under current law.

The IRS has created various categories of depreciable assets and assigned various depreciable lives to each. Since at least 1962, the IRS has listed "entertainment facilities" as one such class, and has excluded racetracks from its definition. However, in 1974 the IRS established a new category of assets called "theme and amusement facilities" that included a portion of the old entertainment facility category, but also expanded the types of assets that qualify as theme and amusement facilities. While retaining the exclusion of racetracks from the "entertainment facilities" category, the IRS dropped the exclusion from the theme and amusements category.

Since that time, the racetrack industry has relied on the theme and amusement facility category for depreciating investments. While it has varied over the years, today the depreciation period is seven years.

These taxpayers have made significant investments based on their reasonable reliance on the depreciation period for theme and amusement assets. Now, many years later, after many tax audits and reviews of tracks and track owners across the country, the IRS is questioning the right of motorsport facilities to be treated as theme and amusement assets.

Motorsports entertainment facilities have a tremendous positive economic impact, both regionally and nationally. Racing promotes travel and tourism, and for some venues, a race week or weekend significantly boosts the local economy by drawing tens of thousands of fans. The building and upgrading of these facilities is a capital-intensive activity—and taxpayers who make these investments deserve certainty in the manner in which our tax laws allow investments to be written off.

This clarification of the Internal Revenue Code will recognize the long-term reliance of this large and growing industry on a broadly accepted interpretation of tax law. The legislation will also provide the owners of motorsports entertainment facilities with the certainty they need to make new investments. I urge

my colleagues to support this important and needed legislation.

#### SHELBYVILLE CHAUTAUQUA CENTENNIAL

### HON. JOHN SHIMKUS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Friday, July 25, 2003*

Mr. SHIMKUS. Mr. Speaker, I rise today to recognize the citizens of Shelbyville, Illinois and their celebration of the Shelbyville Chautauqua's Centennial. The Chautauqua Auditorium is on the National Register of Historic Places, and on August 6th, the town will be celebrating the building's 100th birthday.

In the late 1800's and early 1900's, thousands of people would gather in Shelbyville every August for the 2-week celebration known as the Chautauqua. It was the event of the summer, and families from around Central Illinois drove miles by horse and buggy to attend. The Chautauqua started off as a kind of community tent meeting where people who lived miles apart would gather, share news, and visit for this one time every year.

Then, in 1903, the Shelbyville Chautauqua Auditorium opened in Shelbyville's Forest Park. The one-of-a-kind structure boasts a huge, round auditorium that is free of interior support posts that would obstruct the audience's view, instead relying on a unique series of beams in the ceiling. It is the largest building of its kind anywhere in the world.

With the new auditorium, the event transformed from a community tent meeting into a larger event where families came to hear many of the famous speakers and entertainers of the time. Presidential candidate William Jennings Bryan, evangelist Billy Sunday, and future President William Howard Taft all had turns taking the platform in Shelbyville.

The Shelbyville Chautauqua closed down in 1930, but the memories live on in events such as this Centennial Celebration. The Chautauqua brought a sense of community to the area that is unknown in our day, but with events like this, that sense is returning. I wish the people of Shelbyville the best in their celebration of a truly historic building that exemplifies what was so right about community life in the early 1900's.

#### IN HONOR OF EVE BUTLER-GEE, HOUSE JOURNAL CLERK, ON HER RETIREMENT FROM THE HOUSE

### HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, July 25, 2003*

Mr. WOLF. Mr. Speaker, I want to call to the attention of the House the impending retirement of Eve Butler-Gee, the Journal Clerk of the House, who is a resident of the 10th District of Virginia. According to research by the Congressional Research Service of the Library of Congress, Eve is the first woman Journal Clerk in the history of the U.S. House of Representatives.

She began her professional career in the House in her early 20's. She went on to work for a charitable foundation in the middle of her

working life, then returned to the House in 1987 as the Minority Enrolling Clerk of the House, appointed by then Minority Leader Bob Michel of Illinois. She served in that position for eight years, before her appointment in 1997 as Chief Journal Clerk.

Eve and three assistant clerks are responsible for keeping the Journal of the House proceedings at the rostrum on the House floor. As you know, Mr. Speaker, the House Journal is the official record of the parliamentary proceedings of the House and is mandated to be kept pursuant to Article 1, Section 5, of the United States Constitution. The first order of business of each day, following the prayer by the House chaplain, is the vote on the Chair's approval of the Journal of the last day's proceedings.

The Journal Clerk's office also publishes the Journal of each session of Congress for use as a reference for the House parliamentarians, Members of Congress, regional libraries, state governments and the general public. During Eve's tenure, the publication of the House Journal has been brought up-to-date and publication procedures modernized.

During her time at the House rostrum, Eve has been a witness to history as the House voted on the Gulf War resolution and a presidential impeachment, authorized the use of force in Iraq, and grieved a gunman's killing of two U.S. Capitol Police officers. She was also in the Capitol when it was evacuated during the terrorist attacks of September 11, 2001, and like all offices on Capitol Hill, she had to deal with concerns raised by an anthrax attack.

Both Eve and her husband, Tom Gee, are active in the Episcopal Church. Eve serves on the Vestry and as head verger at the Church of the Holy Comforter in Vienna, Virginia, while Tom is director of lay liturgists. After her retirement, Eve plans to be a volunteer verger at the Washington National Cathedral. She also looks forward to spending her retirement years traveling, pursuing interests in writing and community theater, and enjoying the company of her family, including her daughter and son-in-law, Lora and John Williams, and grandson, Evan, welcoming a new grandchild expected in December.

Mr. Speaker, on behalf of the entire House—members and staff—we express our deep gratitude to Eve for her public service career and wish her the best in her retirement.

#### THE REAL MEANING OF RESPECT

### HON. JANICE D. SCHAKOWSKY

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Friday, July 25, 2003*

Mr. SCHAKOWSKY. Mr. Speaker, I rise today to express my opposition and my outrage over the rule designed to govern the debate over the FY04 VA-HUD Appropriations bill. This rule, by not allowing two amendments to be made in order, severely restricts the ability of this body to take care of its obligations. These two amendments, one by Representative SMITH of New Jersey and Representative EVANS of Illinois would have increased the funding for veterans' health care to the level that we promised in the budget resolution passed earlier this year. The other, by Representative EDWARDS of Texas, would