

postpones the inevitable decision to abolish the death tax once and for all.

Permanent repeal of the death tax will protect millions of small and family-owned businesses from the return of this devastating tax. I have seen the effects of the death tax firsthand in my district. Before I came to Congress in 1992, I practiced law in a rural county in northern Illinois. I was there at the estate sale when the mom and her kids had to sell off half the family farm because they couldn't afford to pay the death tax after dad died. All they wanted to do was continue on with their lives, work the farm, and put food on the table. But in their most vulnerable time, after they had lost their dad and husband, after they had spent their lives paying taxes, the government came to them and said, "We want more!" And their American Dream was crushed.

Despite serious estate planning efforts, 70 percent of small and family-owned businesses do not survive through the second generation and 87 percent do not make it through the third generation. In fact, 9 out of every 10 successors whose family business failed within three years of the owner's death said death taxes played a major role in their company's demise.

The death tax is one of the most archaic and destructive taxes to small businesses in our tax code. The death tax discourages savings and investment, reduces wages and job creation, and is a leading cause of dissolution for thousands of small businesses. This is an immoral tax. It's time to once and for all permanently do away with the death tax that confiscates the hard work and savings of the most productive and important part of the U.S. economy, our small businesses.

HONORING CHIEF WARRANT
OFFICER DAVID AYALA

HON. NITA M. LOWEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 14, 2005

Mrs. LOWEY. Mr. Speaker, I rise today to pay tribute to David Ayala who gave his life in service to our country in Ghanzi, Afghanistan.

David, a graduate of New Rochelle High School, was a dedicated son, friend, husband and citizen. He knew before he graduated high school that he wanted to serve his country in the U.S. Army. As a young boy, David dreamt of one day flying a helicopter for the Army. Just three months after his high school graduation in 1998, David enlisted to pursue his dream, studying to become a helicopter mechanic.

After receiving 18 months of training in Fort Rucker, Alabama, David emerged as a Warrant Officer and began his deployment in Germany. David would later be joined in Germany by his loving wife Athena, who was also serving her country as a nurse in a military hospital. As Chief Warrant Officer, David was assigned to F Company, 5th Battalion, 159th Aviation Regiment, Giebelstadt, Germany.

In March of 2005, David and his unit were deployed to the Middle East under control of Army Central Command as part of Operation Enduring Freedom. On April 6th of this year, David died when the CH-47 Chinook helicopter he was aboard crashed.

David was a true patriot who never gave up his love for the sky and who paid the ultimate

price for loyalty to his country. All Americans are truly fortunate to have had a person of David's caliber working to defend our Nation and keep it safe, strong, and secure.

Mr. Speaker, I ask my colleagues to join me in honoring Chief Warrant Officer David Ayala along with all of our Nation's other fallen heroes.

DEATH TAX REPEAL
PERMANENCY ACT OF 2005

SPEECH OF

HON. HOWARD COBLE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Mr. COBLE. Mr. Speaker, I rise today in support of H.R. 8, the Death Tax Repeal Permanency Act of 2005.

I was proud to support the Economic Growth and Tax Relief Reconciliation Act of 2001, which included a permanent repeal of the Death Tax. Unfortunately, due to arcane rules of the Senate, this much-needed relief for working Americans is scheduled to sunset at the end of 2010. Since then, my colleagues and I have voted three times to make this repeal permanent. I am hopeful that both the House and Senate will finally agree to permanently repeal the Death Tax and send this legislation to President Bush for his signature.

Unless we pass this much needed legislation, my constituents in the Sixth District of North Carolina will once again be subject to the Death Tax in 2011. Further, the sunset of this tax makes it difficult for business owners to make strategic planning and investment decisions that could have a major impact on the future of their businesses and loved ones. Finally, I do not believe that we should punish American families who have worked diligently to provide for themselves and want to pass along their success to their children and grandchildren.

It is my belief that few sections of the tax code are more unfair and hazardous to the economy than the Death Tax. Conceptually and in practice, it diminishes personal incentive to remain industrious. Furthermore, it encourages people to become less reliant on themselves and their loved ones and more reliant on a government that is on occasions intrusive, confiscatory, and ill-suited to help people.

After 20 years in Congress, I still believe that smaller government and lower taxes are the most effective economic policies. Eliminating the Death Tax will continue to restore consumer confidence, spur capital investment, and create new jobs which are critical components of economic growth, particularly within the small business community.

Mr. Speaker, I support a complete and permanent repeal of the Death Tax.

SMALL BUSINESS SPECTRUM
OWNERSHIP OPPORTUNITIES ACT

HON. BOBBY L. RUSH

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 14, 2005

Mr. RUSH. Mr. Speaker, I rise today to introduce the "Small Business Spectrum Owner-

ship Opportunities Act." This bill would level the playing field in the acquisition of spectrum for telecommunications services so that small businesses and economically disadvantaged business owners could enter the communications field. As you know, since the passage of the 1996 Telecommunications Act there has been an unprecedented growth on the Telecommunications sector, which has often been referred to as the telecommunications revolution. However, conspicuously absent from this revolution has been economically disadvantaged business owners. They have in essence been left on the fringes of this telecommunications revolution. There are many factors attributed to this lack of participation but chief among them is lack of capital. Because entry into the telecommunication field is capital intensive, many deserving, innovative, and well qualified small business owners have been denied entry into this vital sector because they lack access to the needed capital to compete with large companies. The problem of small businesses access to capital in telecommunications is greatly amplified because potential lenders to small telecommunications businesses cannot secure an interest in spectrum licenses as a condition of a loan. Given that new spectrum is auctioned and requires cash, this defect in spectrum financing means that small business are disadvantaged in their opportunities when compared with companies that have broad access to capital.

My bill would increase telecommunications ownership opportunities for small businesses, including small businesses owned or controlled by socially disadvantaged individuals, through Small Business Administration participation in a market-oriented restructuring of the credit aspects of Federal Communications Commission telecommunications spectrum auctions. The Act establishes two programs. THE TELECOMMUNICATIONS SPECTRUM INSTALLMENT LOAN PROGRAM which permits an entrepreneur to apply for a direct loan from the Small Business Administration in order to bid on a spectrum license in an auction of the Federal Communications Commission. In addition, the SBA Administrator may make loan guarantees (guarantees on private sector loans) only for telecommunications equipment and working capital necessary to carry out the terms of the license to be financed. The second program is the TELECOMMUNICATIONS ACCELERATED LENDER PROGRAM. In this program the SBA guarantees loans that are provided in the private sector. Guaranteed loans are to be used by entrepreneurs to obtain spectrum in auction or in secondary spectrum markets. An approved borrower is given a letter of credit by the lender (and SBA). The Federal Communications Commissions accepts this letter of credit in lieu of any up front payment or earnest money deposit required by Commission regulation. In addition, the SBA Administrator may make loan guarantees (guarantees on private sector loans) for telecommunications equipment and working capital necessary to carry out the terms of the license to be financed. The SBA Administrator requires, as a condition of any direct loan and any loan guarantee, that (1) any disbursement of a loan amount be fully protected by a secured interest in the proceeds of sale or other assignment of the license involved; (2) the loan agreement contain specific measures by which, in the case of default by the borrower,

the lender may require the borrower to sell or otherwise assign the license.

I believe the "Small Business Spectrum Ownership Opportunities Act embodies the essence of this statement by making economically disadvantaged small business owners not only consumers of technology but also producers of technology. I hope that all my colleagues will join me in supporting this important initiative.

LOCALISM REFORM IN
BROADCASTING ACT OF 2005

HON. LOUISE McINTOSH SLAUGHTER

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 14, 2005

Ms. SLAUGHTER. Mr. Speaker, I rise today to address the ever-growing problem of radio and television stations that seem to have forgotten that the American public owns the airwaves on which they broadcast. Those stations also appear to have lost sight of the public interest obligations they assumed when they were awarded those airwaves, which today are collectively worth hundreds of billions of dollars.

To cite evidence of this lack of responsibility, a recent Poynter Institute study found that in the month leading up to Election Day 2004, local issues and races garnered just 8 percent of the local evening newscasts in 11 of the nation's largest TV markets. Stated another way, ninety-two percent of the news broadcasts studied contained no stories about races for the U.S. House, state senate or assembly, mayor, city council, law enforcement posts, judgeships, education offices, or regional or county offices.

Our citizens and constituents deserve more from broadcasters than canned weather and news, and local reporting of fires and murders. They deserve the vital information about issues of national and local importance that will allow them to make decisions about how our democracy should operate. Therefore, today I am introducing with my colleague JOHN J. DUNCAN, Jr., the Localism Reform in Broadcasting Act of 2005 to increase broadcasters' accountability to the public they serve.

The bill will have slight impact on stations meeting their public interest obligations, but it will give citizens greater leverage dealing with stations that do not. It would reduce the license term for broadcasters from 8 years to 3, thereby requiring broadcasters to provide the Federal Communications Commission (FCC) with information every 3 years why their license should be renewed. Broadcasters would be required regularly to post information about their local public affairs programming on their Internet site. The FCC would be required to review at least five percent of all license and renewal applications. During license renewal proceedings, the FCC will be able to review not only the performance of the station seeking approval, but also the performance of all stations owned by the licensee. Finally, the FCC would be required to complete its open proceeding on whether public interest obligations should apply to broadcasters in the digital era.

I think we all would prefer that broadcasters honor their responsibilities without being forced to do so by Congress. However, owner consolidation is growing, more and more stations are being run by absentee landlords in

corporate offices far away, and their record is going from bad to worse. It is now up to us to put local back into local broadcasting, by giving citizens more control over content in what is—again, I repeat—their airwaves. This legislation is a step in the right direction to make that happen, and I urge my colleagues to join me in this effort.

HONORING JOHN SCHAEFFER

HON. JIM GERLACH

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 14, 2005

Mr. GERLACH. Mr. Speaker, I rise today to honor John Schaeffer who has recently been named the Boyertown Area Educator of the Year, by the Berks and Montgomery County Newspapers.

John Schaeffer began his teaching career in the Boyertown Area School District 35 years ago and has since continued to touch students' lives and inspire them to be the best that they can be.

As a math teacher, Mr. Schaeffer excelled at reaching out to his students by utilizing his own teaching philosophy and practice. From the very beginning, Mr. Schaeffer realized that each student learns the same material at a different pace. Mr. Schaeffer decided that the best approach would be one of simplicity. He deliberately tries to make things simple for his students so they can learn the basics and, once the foundation had been laid, he would develop their knowledge base in greater detail. Mr. Schaeffer is also keenly aware that each child's learning style and ability is different from their classmates. He works to adapt his teaching style to help each child individually in order to achieve their goals. This skillful enhancement of the learning process has worked remarkably well for both Mr. Schaeffer and his students as he encouraged his students.

John Schaeffer is also considered a great educator because of the time and effort he exerts to create a personal relationship with each of his students. He shows care and empathy for his students which, in turn, allows him to create relationships built on trust and understanding with his students. Mr. Schaeffer feels that gaining this trust is an important step in the learning process. Mr. Schaeffer wisely spoke, "I think the teacher's role has had to change because you have to show you care for them as a kid, and then you deal with the math problem."

Mr. Speaker, I ask that my colleagues join me today in honoring John Schaeffer for his many years of exemplary service and distinguished contributions to the Boyertown Area School District and its students over the past 35 years. He has touched countless lives and made an incredible impact on both the students and parents in Boyertown. I am honored to stand before you to congratulate and celebrate John Schaeffer on his many impressive accomplishments.

A TRIBUTE OF WESTSIDE WOMEN

HON. DANNY K. DAVIS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 14, 2005

Mr. DAVIS of Illinois. Mr. Speaker, although Women's History Month has just ended, while

riding back on the airplane from Sri Lanka, I was thinking of the community where I live and decided to write this article about some of the women who have helped shape the Westside of Chicago. Obviously, there are many additional women who I could have featured and, hopefully, I will have an opportunity to do that some day.

NEEDED: A NEW GENERATION OF COMMUNITY LEADERS

The recent passing of Ms. Leola Spann jarred my thoughts and inspired me to write to put these thoughts down on paper. Ms. Spann was a delightful, committed, dedicated, visionary, hardworking woman of great integrity. She was willing to work hard for what she believed. She revitalized the Northwest Austin Council and kept it alive and thriving until she could work no more. Now we face the question: Who will be the next Leola Spann?

The Westside of Chicago has been rich with people like Leola Spann. Mary Volpe for many years lived, ate, slept, dreamed her commitment to the Northeast Austin Organization. She worked in a bi-racial environment as her community was experiencing transition, yet she never wavered, and remained steadfast until she could go no more. Who will be the next Mary Volpe?

Illinois Daggett moved with her husband, Jerry and their children, from the Near Westside to Austin at the beginning of its great transition: a period of block-busting, panic peddling, racial turmoil and community instability. She immediately established herself as an activist and community leader. She became a seriously fierce advocate for education, mental health and community stabilization. She founded, and operated for several years, the Austin Developmental Center, was a WVON "On Target" radio talk show host and a social service professional. Unfortunately, Illa was injured by an insane man at her job on the Near Northside where she was running a City of Chicago Community Service Center. As a result of her injuries Illa has been in a coma for the last fifteen or so years. Who will be the next Illinois Daggett?

The death of Pope John Paul II has caused me to think of Nancy Jefferson, who used to be called the Mother Theresa of the Westside. Nancy was a crusading nurse and social worker who became Executive Director of the Midwest Community Council. In this role Nancy became a premier protector and promoter of the Westside of Chicago which had been the last port of entry for large numbers of African Americans migrating to Chicago from the rural South. Nancy and the Midwest Community Council set up social service programs, organized block clubs and other self help activities, got people actively involved in politics, was credited with helping to elect Jane Byrne Mayor, was one of the architects of the Harold Washington campaigns and was instrumental in getting Leroy Martin appointed Superintendent of Police. Who will be the next Nancy Jefferson?

Obviously this is a call for new leadership. Nobody appointed these women, nobody moved out of their way, nobody decreed that these women should lead. They simply stepped up to the plate, did what they did, led where they went, and made valuable contributions to the community.

You can too!