

planners who are hired by families trying to navigate their way through these eligibility hoops.

The Death Tax Elimination Act (H.R. 8) is the right answer at the right time. The productivity of enterprising Americans and a Republican-led Congress intent on reducing wasteful spending has helped to produce the first budget surplus in a generation. What will be Congress's response to this surplus? Will it spend the money on dozens of government programs that could no doubt be created or expanded? Or, will it cobble together a complicated tax plan that aims to help everybody and, therefore, helps almost no one? We must provide the American people with fairness in our tax system so that individuals who save and invest for their children and grandchildren's future will no longer be punished.

Restoring fairness to our tax system must center around two main principles: the non-Social Security surplus belongs to the American people and it ought to be returned to them; and we must preserve the foundations on which strong communities are built. I can think of no better idea that fulfills both these principles than repeal of the death tax. The ingredients to a successful family or business—savings, investment, and hard work—must be once again rewarded, not taxed.

Mr. Speaker I commend the effort of Senator Hillman, Representative Young, and the Colorado General Assembly. They remind us that the impact of our decisions here will be surely felt in Colorado and everywhere in America. I hereby submit for the RECORD Colorado's Senate Joint Memorial 99-004.

SENATE JOINT MEMORIAL 99-004

Whereas, The Federal Unified Gift and Estate Tax, or "Death Tax" generates a minimal amount of federal revenue, especially considering the high cost of collection and compliance and in fact has been shown to decrease federal revenues from what they might otherwise have been; and

Whereas, This federal Death Tax has been identified as destructive to job opportunity and expansion, especially to minority entrepreneurs and family farmers; and

Whereas, This federal Death Tax causes severe hardship to growing family businesses and family farming operations, often to the point of partial or complete force liquidation; and

Whereas, Critical state and local leadership assets are unnecessarily destroyed and forever lost to the future detriment of their communities through relocation or liquidation; and

Whereas, Local and state schools, churches, and numerous charitable organizations would greatly benefit from the increased employment and continued family business leadership that would result from the repeal of the federal Death Tax: Now, therefore, be it

*Resolved by the Senate of the Sixty-second General Assembly of the State of Colorado, the House of Representatives concurring herein:*

That the Congress of the United States is hereby memorialized to immediately repeal the Federal Unified Gift and Estate Tax; and be it further

*Resolved,* That copies of this Joint Memorial be sent to the President of the United States, the Speaker of the United States House of Representatives, the President of the United States Senate, and each member of the Colorado congressional delegation.

DESIGNATING THE CHESTNUT-GIBSON MEMORIAL DOOR

SPEECH OF

HON. STENY H. HOYER

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, July 20, 1999*

Mr. HOYER. Mr. Speaker, one year ago this Friday, the Capitol Building was shaken by a maniacal and senseless shooting spree. This day reminds us once again that the risk is always present for those we ask to defend this free society. The vagaries of life are such that there are those, either demented or angry or for whatever reasons, that take unto themselves the opportunity to commit violence.

We lost Officer Jacob J. Chestnut and Detective John Gibson so that many others might be safe and to indicate that the Capitol of the United States, freedom's house, will not only be accessible, but also protected.

This past May we rededicated the Capitol Police headquarters in honor of Officer Chestnut, Detective Gibson, and Officer Christopher Eney, the first Capitol Police officer killed in the line of duty during a training accident in 1984. This resolution complements the renaming of the headquarters building. Henceforth, every tourist, staffer, Member or head of state that uses the "memorial door" will remember the public service of these three men and the ultimate sacrifices that each of them made.

While this resolution renaming the document door specifically honors Officer Chestnut and Detective Gibson, the memorial door is a tribute to all of the men and women of law enforcement who leave their homes each day and take to their duties to defend America's principles, to defend Americans, and to defend an orderly society.

Just down the street from this building stands the Law Enforcement Officers Memorial. Since last year's tragedy, the names of Officer Chestnut and Detective Gibson have been added to a long list of fallen officers including their colleague, Officer Eney and others from departments around the Nation.

In the last year we have taken some very positive steps in insuring that this type of incident does not happen again. While we can never guarantee that there is not another shooting, the security enhancement plan is an important step in the right direction. With additional officers, acquisition of new equipment, and a restructuring of the department, we can work to decrease the chances of another shooting while retaining the accessibility that the American public and the World over have come to know.

Let us not forget the ultimate sacrifice that these two brave officers made. I thank my colleague Representative DELAY, for bringing forward this resolution and I urge my colleagues to join with me in paying tribute to Officer Chestnut and Detective Gibson on this solemn one-year anniversary by passing this resolution.

IN HONOR OF DOROTHY EPSTEIN

HON. JERROLD NADLER

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, July 22, 1999*

Mr. NADLER. Mr. Speaker, I rise today to honor Dorothy Epstein, a dedicated community activist. We here in Congress have spent a lot of time talking about Social Security and ensuring that our seniors have the ability to lead safe, healthy, and productive lives. Mrs. Epstein has gone beyond the rhetoric by spending her time relentlessly promoting activism and leadership among older adults so that they, through their own efforts, can secure and protect their future. She played an essential role in creating the Institute for Senior Action, a leadership training program for seniors at the Join Public Affairs Committee (JPAC) for Older Adults in New York. She has served on the JPAC Advisory Committee since 1993 and has used her wisdom to guide that body. These efforts demonstrate Mrs. Epstein's tireless commitment to the cause of senior advocacy: after all, she accomplished all this after retiring at the age of 76.

But this is just another in the long list of Mrs. Epstein's accomplishments, a list which begins at her very first job: organizing unions with the New York City relief bureau. She also served as a chapter president at the Association of Workers in Public Relief Agencies, where she continued to work to prevent discrimination in the workplace and layoffs for civil service workers. Her efforts with these organizations laid the groundwork for what would become the American Federation of State, County, and Municipal Employees. After her great achievements in the public sector, Mrs. Epstein decided to try her hand in the private sector by founding Synergy, a vitamin company. Like all of her efforts, it was a great success.

It was after her retirement from Synergy that she began her extraordinary association with JPAC. Mrs. Epstein was eager to use her experience and vision to confront the issues facing older adults. It did not take long for her to make a big impact, and only a little more than a year after she joined the Advisory Committee, the Institute for Senior Action was born. Under her guidance, the Institute, which graduated its 10th class this year, has pursued vital issues such as the protection of health care, income maintenance, and other social services. The intense, all-day classes stress confidence, cooperation, and help everyone from recent retirees to older seniors get involved in social action. Through the Institute, Mrs. Epstein has been able to spread her energy and dedication to seniors of all backgrounds, who have then been able to make a difference in their own communities.

Mr. Speaker, whether she was organizing unions, fighting discrimination, or educating seniors, Mrs. Dorothy Epstein has dedicated her life to empowering people. So, even though she is pulling back from the day-to-day work at the Institute, the ripple of hope that she created with her life's work will continue to grow and expand, changing more and more lives along the way. It is for this ongoing contribution that I honor her today.