

(A) PRIVATE BUSINESS USE.—Any activity that was not a private business use prior to the effective date of the amendment made by subsection (a) shall not be deemed to be a private business use by reason of the enactment of such amendment.

(B) ELECTION.—An issuer making the election under section 141(f) of the Internal Revenue Code of 1986, as added by subsection (b), shall not be liable under any contract in effect on the date of enactment of this Act for any claim arising from having made the election.

COMMENDING SAUL BENNETT ON THE PUBLICATION OF "NEW FIELDS AND OTHER STONES/ON A CHILD'S DEATH"

HON. MAURICE D. HINCHEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. HINCHEY. Mr. Speaker, on August 31, 1998, the United States Senate adopted Senate Resolution 193 of the 2nd Session of the 105th Congress, as follows:

"Whereas approximately 79,000 infants, children and young adults die each year in the United States;

"Whereas the death of a child is one of the greatest tragedies suffered by a family; and

"Whereas support and understanding are critical to the healing process of a bereaved family; Now, therefore, be it

Resolved, That the Senate—

(1) designates December 13, 1998 as "National Children's Memorial Day," and

(2) requests that the President issue a proclamation designating December 13, 1998 as "National Children's Memorial Day" and calls on the people of the United States to observe the day with appropriate ceremonies and activities in remembrance of infants, children, teenagers and young adults who have died.

Against the backdrop of this Resolution, I would like to commend a constituent of mine, Mr. Saul Bennett, on the publication of his book "New Fields and Other Stones/On a Child's Death." Mr. Bennett is himself a bereaved parent whose daughter Sara Bennett, died suddenly at the age of 24 from a brain aneurysm on July 14, 1994.

"New Fields and Other Stones" is comprised of 50 poems that eloquently and chronologically address life for an American family following the loss of a child. The book already has prompted memorable favorable reviews and laudatory comments by leading bereavement counselors and therapists. In addition, numerous newspaper articles and broadcasters have commented on the book's importance and power. Moreover, on reading these articles, parents who have also lost a child, have contacted the author to express their camaraderie and gratitude.

Mr. Speaker, losing a loved one is certainly one of the most traumatic experiences many of us will face in our lives. The void left behind is often too large to fill and it is usually quite difficult to soothe the pain that we had been afflicted with. Saul Bennett has not only worked diligently to heal his own wounds, he has reached out to help others who have faced such tragedy. I would like to commend

Mr. Bennett for his personal strength and compassion and I applaud his efforts to help others deal with a loss of their loved ones.

54TH ANNIVERSARY OF FLAG RAISING ON IWO JIMA

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. GILMAN. Mr. Speaker, I would like to take this opportunity to bring to the attention of our distinguished colleagues that February 23rd will be the 54th anniversary of the raising of our American flag on Iwo Jima. It has often been said that the photograph of the flag raising on Mt. Suribachi is the most widely duplicated and famous photograph ever taken. This may or may not be true, but I do not think anyone can deny it is to this day one of the most inspirational.

It was 54 years ago this month that 70,000 American soldiers stormed the tiny Pacific island of Iwo Jima in an effort to secure a safe place for the emergency landing of American bombers en route to strategic targets in Japan. A small island in the Pacific Ocean, Iwo Jima was a vital strategic point for both the Americans and Japanese due to its location for these bombings.

I am among the Americans who participated in our war effort in the Pacific theater. I fully recall how those of us who flew bombing missions over Japan were grateful, thanks to our courageous Armed Forces, that Iwo Jima had come into our control, although with great sorrow for the tremendous sacrifice that is conquest entailed. Iwo Jima allowed us a reasonable emergency landing base to refuel and to repair our aircraft damages incurred during our missions over Japan.

It is appropriate that all Americans should join in honoring the 6,000 American lives that were sacrificed in that famous battle that helped our nation to achieve victory in the Pacific theater. The photo of the 5 Marines and 1 sailor struggling to raise the stars and strips over Iwo Jima while battling against the brutal Pacific winds has become an enduring image to all Americans of those who gave their lives so that others may live free during that long and horrible war.

Perched high atop Mount Suribachi, our nation's flag served as an instant memorial to the dead and wounded of our great nation reminding us of the expensive price we paid for that victory.

Mr. Speaker, in closing, I invite all of our colleagues to join in remembrance of that historic day and in extending our deepest condolences and gratitude to the families of the fallen soldiers of the battle of Iwo Jima.

ARIZONA STATEHOOD AND ENABLING ACT AMENDMENTS OF 1999

HON. BOB STUMP

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. STUMP. Mr. Speaker, Sunday, February 14, 1999, marks the eighty-seventh anniver-

sary of statehood for my home state of Arizona. On behalf of my colleagues in the Arizona House delegation, I am pleased to introduce the following piece of legislation to mark this historic event.

Mr. Speaker, the proposed bill amends the 1910 act of Congress that granted the State of Arizona's entry into the Union. The bill makes two minor changes to the Arizona Enabling Act relating to the administration of state trust funds. This bill is supported by the Governor of Arizona, our State Treasurer, the Arizona State Legislature and most importantly the citizens of Arizona through their approval of this change through the ballot process.

Mr. Speaker, on November 3, 1998, Arizona voters passed Proposition 102 to amend the Arizona Enabling Act. The Enabling Act required the State of Arizona to establish a permanent fund for collecting the proceeds from the sale of trust land and the land's mineral and other natural products. The principal of the fund is not expendable, but rather invested in interest-bearing securities. The interest is used to support the financial needs of the beneficiaries. With this change in the Arizona Enabling Act, the State of Arizona will be provided with the opportunity to maximize these funds. In essence, this amendment to the Arizona Enabling Act will allow the State Treasurer to preserve the real value of the fund by reinvesting an amount equal to the rate of inflation, thereby providing higher payments to beneficiaries over time. This would improve management in the State and assist in the generation of more revenues for the beneficiaries by gaining authorization to invest part of the fund in stocks and to invest some earnings to offset inflation.

Mr. Speaker, this legislation will also make a change to the Arizona Enabling Act to allow the state to expend monies from the Miners' Hospital Endowment Fund to benefit the Arizona Pioneers' Home. Inadequate funds exist in the Miners' Hospital Endowment Fund to build and operate a separate hospital for disabled miners. Since 1929, disabled miners have been cared for at the Arizona Pioneers' Home, but current law prohibits the commingling of funds associated with state trust lands. This legislation would allow the Arizona Pioneers' Home to expend monies from the Miners' Hospital Endowment Fund to continue care for miners who meet the statutory admission requirements.

DISTILLED SPIRITS TAX PAYMENT SIMPLIFICATION ACT OF 1999

HON. MAC COLLINS

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. COLLINS. Mr. Speaker, I rise today to introduce the Distilled Spirits Tax Payment Simplification Act of 1999, also known as "All-in-bond" legislation.

This legislation streamlines the way in which the Federal Government collects the Federal excise tax on distilled spirits. Specifically, the legislation would extend the current system of collection now applicable for imported products to domestic products, thereby reducing