

tenet of a free society. The U.S. Supreme Court has addressed the issue and reached that conclusion. But it is one of several glaring cases of disregard for the law that the Clinton administration has ignored the principle. Without enforcement of that rule, any "reforms" of the current flawed campaign financing laws are worthless. Nothing wrong with unions spending big bucks for politics as long as the money is openly provided and comes from willing donors. Nothing wrong, either, with like amounts coming from readily identifiable business or other organizations operating under the same terms.

But let them use these resources openly to win friends and influence elections, and understand that true reform depends on voluntary contributions.

REAL ESTATE FLEXIBILITY ACT
OF 1999

HON. JIM McCRERY

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mr. McCRERY. Mr. Speaker, today I am introducing legislation, the Real Estate Flexibility Act of 1999, to remove a present-law tax penalty that confronts individual real estate investors who wish to sell debt-encumbered property.

This legislation is important to our Nation's real estate markets. It would provide real estate investors with flexibility in managing tax liabilities while at the same time allowing debt-strapped property to be put to its highest and best use.

An example will help to illustrate the need for this legislation. Assume that an individual investor owns commercial investment real property that is valued at \$100 and that is encumbered by debt of \$90. The individual's basis in the property is zero. Assume that the individual wishes to enter the residential real estate market and that a buyer offers to purchase his commercial property for fair market value. Under the terms of the transaction, the buyer will assume the \$90 of debt and will pay the individual \$10 in cash.

Under current tax law, the individual will be taxed not only on the cash received, but also on the discharged debt. In this case, the tax paid by the individual on the sale—as much as \$25 in this case (taking into account tax on unrecaptured depreciation)—will exceed the \$10 in cash the individual actually receives. Thus, selling the property would force the individual to come up with cash out of pocket to pay the IRS.

In light of this disincentive, many individuals in this situation do not sell. Rather, they sit and hold. As a result, the underlying property does not pass into the hands of new owners who may be more likely to make improvements and put the property to its highest and best use.

In these circumstances, I believe an individual taxpayer should be given flexibility to pay this tax liability when he or she has the necessary cash. The Real Estate Flexibility Act of 1999 would allow individuals wishing to

sell debt-encumbered property to elect to pay tax on the sale only to the extent of the cash received; the individual would have to reduce basis in other property to the extent that gains are not taxed. In our example, the individual would pay tax of \$10—i.e., the amount of the cash actually received—upon disposition of the commercial real estate and would reduce his or her basis in other depreciable property by the amount of untaxed gain on the commercial property.

I ask my colleagues to join me in supporting this important legislation.

CONGRATULATORY REMARKS TO
THE FOSTER GRANDPARENT
PROGRAM OF SOUTHEAST MISSOURI
FOR 26 YEARS OF SERVICE TO PUBLIC EDUCATION

HON. JO ANN EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mrs. EMERSON. Mr. Speaker, I'd like to take this opportunity to commend the Foster Grandparent Program of Southeast Missouri for recently completing its 26th year serving the senior citizens in the communities of East Prairie, Poplar Bluff, and Sikeston, Missouri.

The Foster Grandparent Program of Southeast Missouri has had a tremendous impact on the senior citizens who serve as mentors to at-risk children in local elementary schools. This program serves as a way for these mentors to be significant change-agents in their communities during their golden years.

In addition to providing an opportunity for seniors to feel a sense of self-worth and responsibility within the community, let me also share with you some stories from teachers who have seen first-hand the tremendous impact of the Foster Care Program.

One teacher from Mark Twain Elementary School in Sikeston, Missouri, spoke of a boy who suffered from a learning disability but progressed greatly with the help of a foster grandparent. "With his foster grandma's help, this child has made tremendous progress this year, in spite of his disability. He has changed from a frustrated student who couldn't read or spell to a student who beams because now he can pick up first grade and second grade-level books and read them with fluency. The positive impact that this foster grandparent has had in this student's life with her genuine care and concern, and one-on-one tutoring, cannot really be measured."

Another teacher spoke of a grandmother who worked one-on-one with several students throughout the school year. "This woman is such a great asset to our school and my classroom. She fulfills these children's needs in every way possible, not to mention the invaluable assistance she provides me. Without her, I could not give the extra attention to the students with the class size being so large. This grandmother is wonderful and gives the children an extended family while away from home."

I received dozens of letters from teachers, principals, participants, and mentors in the

program, all of whom believe that this program is one of the most rewarding programs within their communities. I cannot emphasize enough the importance of programs like this that realize the potential of senior citizens to make significant contributions to our society, and I congratulate the Foster Grandparent Program of Southeast Missouri for their wonderful efforts over the past 26 years.

INTRODUCTION OF LEGISLATION
ADDRESSING NAZI ASSET
CONFISCATION

HON. JIM RAMSTAD

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mr. RAMSTAD. Mr. Speaker, over 50 years ago, Nazi Germany began a systematic process of eliminating an entire race. Over 6 million men, women and children lost their lives in this tragic chapter in human history simply because they were Jewish. They were the ultimate victims.

Others were forced to work as slaves in German factories. Some were subjected to brutal experiments, and others had their assets and belongings stolen from them to be given to those of "Aryan" stock or used by the German government in its war effort.

Amazingly, these criminal acts have yet to be settled. The U.S. government is currently involved in negotiations between German companies and Nazi victims here in the U.S. which could lead to compensation for some of the victims.

I believe the companies which profited from their complicity with the Nazi regime and the Holocaust should pay for their actions. It is absolutely appalling that to this day, German banks and businesses have not admitted their role in this theft nor have they returned the fruits of their crimes. It is inexcusable that German banks and businesses continue to deny their obvious guilt and refuse to compensate the victims.

That's why I am introducing legislation today which would allow victims of the Nazi regime to bring suit in U.S. federal court against German banks and businesses which assisted in and profited from the Nazi's Aryanization effort.

My legislation would clarify that U.S. courts do have jurisdiction over these claims and would extend any statute of limitations to 2010.

There are people who say this occurred too long ago and that we should leave these events in the past. I strongly and fundamentally disagree. There must never be a statute of limitations on Aryanization, as genocide and related crimes should always be punished.

These companies need to come forward, open their books and return their criminally-obtained gains to close this open wound on the soul of humanity.

This legislation will right a terrible wrong in the annals of world history, and it's long overdue.

RECOGNIZING TORNADO RELIEF
WORKERS

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mr. SAM JOHNSON of Texas. Mr. Speaker, I want to commend 58 young men who selflessly spent two weeks in Bridge Creek and Midwest City, Oklahoma last spring to help search for missing persons and clear debris in the aftermath of multiple tornadoes. From May 5–21, 1999, these young men served others at their own expense, and through their hard work and willing attitudes they brought encouragement and hope to citizens who had sustained great loss.

Paul Aber, OH; Peter Ackerman, IL; Derek Aloisi, NY; John Baker, OK; Paul Bell, TN; Erik Benson, WI; Shawn Bradley, TN; David Breneman, NM; Jared Busse, MO; Joshua Craymer, MI; Daniel Davies, IN; John Dew, MI; Matthew Field, Australia; Jeremy Flanagan, TX;

David French, CA; Philip George, IN; Edward Harris, TX; Jeremy Hebert, LA; John Hill, IA; Isaac Houser, OH; Jeremy Jansen, KS; Jeffery Jestes, OK; Joshua Koyejo, NJ; Jonathan Kranick, WA; Caleb Lachmann, IN; Joshua Lachmann, IN; Daniel Lamb, CA; Barak Lundberg, WA; Joseph Lyle, IL;

Gregory Mangione, MI; David McKenzie, SC; John Miller, CA; Samuel Mills, TX; Daniel Moulton, OK; Alex Nicolato, OH; Joseph Nix, MI; John Nix, MI; Marc Payant, Quebec; Sean Pelletier, WA; Jadon Rauch, IN; Micah Richmond, OR; Bruce Rozeboom, MI; Robert Shumer, OH;

Ben Sibley, WI; Eric Singer, PA; Mark Stanley, MN; Shane Stieglitz, IN; Jacob Strain, KS; John Tanner, MI; Jeffrey TenBrink, MI; Daryn Thompson, GA; Brian Tuplin, Alberta; Benjamin Vincent, MI; Aaron Waldier, OR; Ryan Ward, OR; Christopher Wilks, CA; Vincent Williams, OK; Joshua Young, CA.

IN MEMORY OF AN OUTSTANDING
KENTUCKIAN: PAMELA FARIS
BROWN (1942–1970)

HON. HAROLD ROGERS

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mr. ROGERS. Mr. Speaker, almost three decades ago a 28-year-old woman set off on an adventure of a lifetime. It was an adventure that would end in heartbreak—an adventure from which she would not return.

At the time of her death Pamela Faris Brown had already made her mark as a nationally recognized actress and entertainer. Years earlier, she had also appeared on Kentucky's political stage—credited with helping to give a boost to the distinguished public service career of her father, John Y. Brown, Sr.

Tragically, however, along with her husband and another companion, Pam perished in September of 1970 while attempting to cross the Atlantic Ocean in a balloon.

I first encountered Pamela Brown in the early 1960's during my last two years of law school, when I served as a clerk for her fa-

EXTENSIONS OF REMARKS

ther's criminal law practice in Lexington, Kentucky. Pamela was a bright, energetic and charismatic young woman whose love of life was only matched by her love of family and friends.

She was born in Lexington on August 26th, 1942, and attended the University of Kentucky and Stephens College before setting out on her performing career. Pamela's skill as an actress took her from 'Shakespeare in the Park' productions in Louisville to the pursuit of her career in New York City. Her mother, Dorothy, issued a warning to the young woman headed for the big city: "New York will change you," she warned, to which Pam replied: "I'll change New York."

Pamela Brown did make an impression on New York. She worked her way into a regular role on the television daytime drama 'Love is a Many Splendored Thing' and appeared on highly popular national television programs. She made guest appearances on the Ed Sullivan Show and the Lawrence Welk Show, and performed with Walter Abel in a summer stock production of 'Take Her, She's Mine'.

But Pam's enthusiasm wasn't just limited to the dramatic arts. In 1966, when an illness nearly forced her father to withdraw from his political campaign, Pamela volunteered to appear in his place at speaking engagements. Years later, her father would recall his opponent's campaign manager as saying, "You didn't beat us. Pamela did." Her brother, John Y. Brown, Jr., would also serve as Kentucky's governor.

A spirit like Pamela Brown's is impossible to contain—so was her enthusiasm for the adventure that would eventually claim her life. On Sunday, September 20th, 1970, Pamela and her husband, Rod Anderson, along with their companion, Malcolm Brighton, set off from East Hampton, Long Island, aboard the balloon they called 'The Free Life'. They set out to make history. The following day, the trio encountered a cold front and a driving rain-storm, which forced their craft into the sea.

The famous aviatrix Amelia Earhart perished attempting to set another aviation landmark 62 years ago. Earhart once eloquently explained the spirit that also led Pam to follow her balloon adventure: "Please know I am quite aware of the hazards," Earhart said. "I want to do it because I want to do it. Women must try to do things as men have tried. When they fail their failure must be but a challenge to others."

Today, Pamela Brown's memory lives on at the Actor's Theater of Louisville, whose main stage was named the Pamela Brown Auditorium to honor her. Her memory and her spirit also lives on in the hearts and minds of many of us—friends, family, and fellow Kentuckians, for whom Pamela Brown still is an inspiration.

RECOGNIZING "BRAVO SAN
DIEGO"

HON. BRIAN P. BILBRAY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mr. BILBRAY. Mr. Speaker, it is with great pleasure that I rise to bring to the attention of

November 17, 1999

the Congress an event that symbolizes the synergy between the very best of human nature and the very best of human ability.

Too often, Members come to the floor to speak of tragedy, mishap, or malady; so much so, that when future generations look back upon us, it will appear as if our moment in history was consumed solely by the various tempests of our time. It is with this in mind that I bring news of an event to be held in my district of San Diego, California which celebrates the merger between the business community and the arts community, and highlights the philanthropic and community oriented nature of my constituency.

On November 20th, 1999 "Bravo San Diego" will bring together over 800 arts, business and civic leaders for an evening of arts, food and entertainment. The goal of this event is to raise awareness and funds for the Business Volunteers for the Arts (BVA), a not-for-profit program administered by the Performing Arts League. The BVA provides volunteers from the business community to act as private, voluntary consultants to arts organizations so they may better abide by business protocol and practices, and exact the most efficient use of their resources.

"Bravo San Diego" will be hosted by Mr. Earl Holding, the owner of the Westgate Hotel, and supported by major sponsorships from Qualcomm, Gateway, Sempra and many other philanthropic-minded San Diego businesses. Additionally, the program will be coordinated by Mr. Georg Hochfilzer of the Westgate and Mr. Rod Appel, producer for the Performing Arts League. Representing the largest gathering of arts and culture ever in San Diego, "Bravo San Diego" will showcase the accomplishments and programs of over fifty performing arts organizations and seven museums.

Mr. Speaker, as we pay tribute this month to the impact that arts and culture have on each of our lives, it is important that we also recognize those persons and organizations who will ensure that these vital community needs survive the changing times. Therefore, I extend my most sincere congratulations to the BVA, for their good work, and my most sincere thank you to the men and women who will make "Bravo San Diego" a success and example from which the rest of America may learn to support their arts and culture.

INTRODUCTION OF THE MILITARY
EXTRATERRITORIAL JURISDICTION
ACT

HON. SAXBY CHAMBLISS

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, November 16, 1999

Mr. CHAMBLISS. Mr. Speaker, currently, there are instances where American civilians have committed crimes outside the United States but have not been prosecuted because foreign governments decline to take any action and U.S. military or civilian law enforcement agencies lack the appropriate authority to prosecute these criminals. Consequently, only minor administrative sanctions are available to punish serious crimes.