

life-long habits of savings, discourages entrepreneurship and capital formation, penalizes families, and has an enormous negative effect on other tax revenues. Americans today are living longer and enjoying their retirement. At a time when this Congress is discussing the future of Social Security, and how to personalize and modernize the system, we also need to encourage private investment. We should be encouraging people to plan for their future with retirement plans and IRAs, rather than encouraging reckless spending and a me-first attitude. This country was born on the promise of hope and opportunity, and by taxing families and businesses at their most agonizing time, we destroy their hope for the future.

By today's tax system, it is easier and cheaper to sell a business before death rather than try to pass it on after. More than 70 percent of family business and farms do not survive through the second generation. Nine out of ten successors whose family-owned businesses failed within three years of the principal owner's death said trouble paying estate taxes contributed to the company's demise. For family owned business, this is a tax just because the business is changing ownership due to the death of an owner.

Aside from being a source of revenue, another express purpose of the estate tax was to break up large concentrations of wealth. 75 years later, however, reality suggests that rather than being an important means for promoting equal economic opportunity, the estate tax is in fact a barrier to economic advancement for people of all economic circumstances. In effect, the death tax, which was established to redistribute wealth, hurts those it was meant to help—namely, America's working men and women. When small businesses close their doors, loyal employees lose their jobs.

The saying goes that death and taxes are the only certainties in life. I believe it is ridiculous that the government force the American people to deal with both on the same day. Families should be allowed—and encouraged—to save for future generations. I invite my colleagues to join JOHN TANNER and me in our bi-partisan effort to eliminate this detrimental and cruel tax.

TRIBUTE TO THE 75TH ANNIVERSARY OF THE JUDSON CENTER

**HON. SANDER M. LEVIN**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 25, 1999*

Mr. LEVIN. Mr. Speaker, I rise to honor the Judson Center on the occasion of their 75th Anniversary.

The Judson Center began as a children's home with a single matron tending to the emotional, physical and spiritual growth of only a few children. As children and families became more fragmented and victimized by poverty, disabilities, abuse and neglect, the Judson Center grew to meet these new challenges.

Under the 17 year leadership of Mounir W. Sharobeem, the Judson Center has 365 employees and is a comprehensive, multi-faceted, community-based human service center

providing care for over one thousand individuals on any given day. It serves individuals in Wayne, Oakland, Macomb, Washtenaw and Kalamazoo counties.

In 1991, the agency won Crain's Detroit Business "Best Managed Non-Profit Award," and the Peter F. Drucker Award for Non-Profit Innovation. In 1994, Judson Center was a finalist in the Innovations in State and Local Government Award program, sponsored by the Ford Foundation and the John F. Kennedy School of Government. The Richard Huegli Award sponsored by United Community Services has been presented to the agency on two occasions. In 1994 it received this award for its innovative Supported Employment program, and in 1998 for its Living in Family Environment initiative.

Judson's leader, Mounir W. Sharobeem was awarded Executive of the Year by United Community Services in 1990, and Michiganian of the Year by the Detroit News in 1992.

Mr. Speaker, I ask my colleagues to join me in congratulating Judson Center for 75 years of fulfilling its mission to help children, adults and families reach their fullest potential. I wish them success in continuing to serve so many communities in need.

IN MEMORY OF WILMER "VINEGAR BEND" MIZELL

SPEECH OF

**HON. MICHAEL G. OXLEY**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mr. OXLEY. Mr. Speaker, I'd like to offer a tip of the old baseball cap to a great team player—Wilmer Mizell.

I was saddened to learn of Wilmer's death this past Sunday at the age of 68. It's appropriate that Congress put its appreciation of one of its most genial Members in the record books.

I first came across Wilmer Mizell not as a Congressman from North Carolina, but as a cagey major league pitcher known as "Vinegar Bend" on his baseball cards. Truly the kind of great baseball nickname I fondly remember from my boyhood in the 1950's.

Anyway, I was a 14-year-old fan when I met Wilmer and some of his fellow St. Louis Cardinals in Milwaukee. He gave me his autograph—in fact, I still treasure those Cardinal autographs today—and tickets to the game. That's when ballplayers really were heroes to their fans, and when baseball was the indisputable National Pastime.

You'll find Wilmer Mizell permanently listed in the baseball fan's bible, the Encyclopedia of Baseball. He pitched for the Cardinals, the Pittsburgh Pirates, and the New York Mets. He was a key addition for the Pirates in 1960, when Pittsburgh capped an improbable World Series victory over the Yankees on Bill Mazeroski's stunning home run. Wilmer then performed the ultimate sacrifice on behalf of the grand old game by toiling for the expansion Mets.

After a few years, Wilmer Mizell broke into another exclusive lineup. He was elected as a Congressman from North Carolina. Wilmer

served his district with distinction from 1968 to 1974. He would later serve in the Commerce Department under President Ford and in the Agriculture Department under President Reagan. His easy-going style masked a savvy mind.

When I was a boy, I couldn't have imagined that I would meet Wilmer Mizell on the baseball field again \*\*\* only this time, as a Congressman. For years, Wilmer was a fixture at the congressional baseball game. As a long-time player, I can't tell you how much it meant to have Wilmer at practice and at the game itself. One of my great regrets in my first year as manager of the Republican team is that Wilmer won't be there to share his advice, wisdom, and wit.

But we will all remember Wilmer Mizell when we rise for the National Anthem before the game this June. He was the essence of two traits common to success in baseball and politics: good-hearted competition and real camaraderie. We'll miss this great ballplayer, great American, and truly good friend.

TRIBUTE TO CAPE AND ISLANDS EMERGENCY MEDICAL SERVICES

**HON. WILLIAM D. DELAHUNT**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 25, 1999*

Mr. DELAHUNT. Mr. Speaker, I rise today to recognize the important work of Cape and Islands Emergency Medical Services on the occasion of its twenty-fifth anniversary on February 25, 1999.

The Cape and Islands Emergency Medical Services system was created in 1974 by a group of physicians, fire fighters and chiefs, local officials and educators who recognized the need to develop a comprehensive paramedic training program and who had the vision to create a system to provide advanced life support ambulance services to the people of the Cape and Islands.

Today, Cape and Islands EMS provides these comprehensive services to 26 towns, 29 provider agencies, 5 hospitals and a fluctuating population of 200,000 in the winter months and over 1,000,000 during the summer.

Cape and Islands EMS has made significant contributions to the delivery of health care on Cape Cod, Martha's Vineyard and Nantucket through education, medical direction and oversight, communications and administrative services for EMS providers.

After twenty-five years, Cape and Islands EMS has become a leader in the delivery of high-quality emergency medical services. Its team has set a high standard of excellence, always striving to exceed the needs and expectations of the Cape and Islands medical community as well as area residents.

Today, I ask my colleagues to join me in congratulating the Cape and Islands EMS System for twenty-five years of outstanding service.