

Mr. Speaker, I invite my colleagues to join me in congratulating Emily Brooks. I hold this student up to the House, and to all Americans, as an example of the best of America's students.

HONORING MARTIN J. "MARTY"
FORD FOR OUTSTANDING SERVICE TO THE COMMUNITY

HON. ROSA L. DeLAURO

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Ms. DeLAURO. Mr. Speaker, I am proud to stand today to pay tribute to my good friend Marty Ford who will be honored this evening by the Guilford Democratic Town Committee for his contributions to the Guilford community.

Like an illustration of a quaint New England town, Guilford is probably best known for its historic Town Green. Residents take great pride in the enchanting atmosphere of this growing community and work hard to maintain its unique character and charm. As a longtime resident of Guilford, Marty has devoted countless hours ensuring that the culture and history of the town is preserved. He has served ten years on the Planning and Zoning Commission, eight years on the Historic District Commission and sat on two Charter Revision Commissions. We commend his distinguished record of service.

The political arena has served as a forum for Marty's diligent work to promote the values and ideas that have guided him. For decades he has served as a strong political supporter for candidates running for local, state and federal government. He cares about his community, and uses his talent to help elect leaders who will do the same. He has served twelve years on the Board of Education, helping to develop policies that will best serve Guilford's youth, the leaders of tomorrow.

Marty is also known for his work with Guilford residents and community leaders. As President of the Guilford Interfaith Ministries, Marty's energy is directed at assisting some of the community's most vulnerable citizens. Under his direction, programs such as "Meals on Wheels", Friendly Visitors, and the Guilford Food Bank assist hundreds of people in need.

As an active citizen of Guilford, Marty is the kind of man who quietly makes his town a better place. He appreciates Guilford's past and has a vision for its preservation for the future. If Marty sees a need in the community, he takes it upon himself to work toward a solution. At a time when many Americans are becoming bitter about problems that seem too great to solve, Marty is the kind of man that serves as an example of hope. If we continue striving for a better community as Marty does, we really can make a difference.

Mr. Speaker, it is with great pride that I rise before you today to join with family, friends and the town of Guilford to honor Marty Ford for his outstanding service to the community. His efforts are clearly deserving of this public recognition and gratitude. I wish him continued success and thank him for the high standard he has set for us all.

EXTENSIONS OF REMARKS

HONORING THE REVEREND ROBERT M. NERVIG ON THE OCCASION OF HIS RETIREMENT

HON. NYDIA M. VELÁZQUEZ

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Ms. VELÁZQUEZ. Mr. Speaker, I rise today in honor of Reverend Robert M. Nervig for his service to the people he has served and the communities he has enriched in his 43 years as a minister in Brooklyn and throughout the city and across the country.

Reverend Nervig began his ministry in 1956 when he was ordained into the Holy Ministry at the Luther Theological Seminary in St. Paul, Minnesota. Soon after that he began his religious ministry at the Trinity Lutheran Church in Brooklyn. Three years later he moved to Our Savior Lutheran Church serving the Staten Island community. And in 1988, Reverend Nervig returned to Trinity, Brooklyn where he continued his ministry in this multilingual, multi-cultural parish. During this time he also served as president of Augustana Academy, a school that broke all barriers by providing academic opportunities to children of all races and economic position.

Reverend Nervig has been a powerful force in our community, because of his strong commitment to serve diverse communities. His ministry is not bound by the constraints of language or culture, and extends to the many diverse groups of people in the communities to which he ministers. His parish is surrounded by the sounds of prayers in many languages, and each Sunday his multi-cultural parish prays in three languages—English, Norwegian and Spanish. His efforts to reach out and unite people involved him in the organization of 65 congregations of the former American Lutheran Church.

And beyond this, Reverend Nervig has touched the lives of thousands, of young adults in the community through his activities in youth ministries, where he is known as "Pastor Bob." As president of Augustana High School, he has helped strengthen and expand that diverse institution—a place where students rich and poor from many backgrounds and many nations can learn in a dynamic environment. He has organized youth outreach programs and national Lutheran youth gatherings that have become enormously successful, and have touched young people across the country.

Reverend Nervig is a model for our community in Brooklyn and a model for communities across the country. I urge my fellow colleagues to join me in honoring Reverend Robert M. Nervig for his 43 years of service to many communities—a ministry and a man that can be condensed into these words—a love for all God's children—no matter the age.

April 28, 1999

THE MILITARY RESERVISTS
SMALL BUSINESS RELIEF ACT

HON. DAVID D. PHELPS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. PHELPS. Mr. Speaker, today I introduced the Military Reservists Small Business Relief Act of 1999 to aid small businesses whose owner, manager or key employee has been or may be called to active duty in the Balkans. I am pleased to note that I have been joined by a bipartisan group of my colleagues in sponsoring this legislation. A companion bill is being introduced in the Senate, and we are hopeful that Congress will address this issue expeditiously.

Eight years ago, at the beginning of the Gulf War, substantially identical legislation was introduced and passed. Now, as then, we in Congress owe it to those brave men and women who are answering their nation's, and the world's, call to help resolve the situation in Kosovo. Small businesses which rely on the talents and energies of reservists called up for active duty can suffer immeasurable harm from the absence of those individuals.

The bill I am introducing today provides three forms of assistance to small businesses affected by the callup of reservists. Briefly, the bill would address the following matters:

Deferral of Loan Repayments. Payments would be deferred on any direct loans from the Small Business Administration, including disaster loans, which have been extended to reservists or guard members who have been called to report for active duty. SBA is further directed to develop policies consistent with this approach for microloans and for guaranteed loans under SBA's financial assistance programs. Deferrals will be available from the date of call up until 180 days after he or she is released from active duty.

Economic Injury Loans. The bill establishes a new program, to be administered by SBA's disaster loan program, to provide interim operating capital to any small business where the departure of a reservist causes economic harm to that business. This program applies when the individual called up is an owner, manager or a key employee; businesses can apply from the date of a call up until 180 days after the reservist is released from active duty.

Technical Assistance, Counseling and Training. SBA and its private sector partners, such as the Small Business Development Centers, are directed to reach out to businesses affected by the call up of reservists and guard members. The goal would be to mitigate business disruptions through counseling, training and other assistance for those left behind to run the business.

Mr. Speaker, I urge you and all our colleagues to join with me in moving forward to pass this bill and provide this much needed relief to our reservists. As former Senator Bumpers said when he introduced a similar bill in 1991 during the Gulf war, ". . . some small business will be irretrievably lost due to this war . . . We may not be able to save all

them. But where government can offer a helping hand, surely we must." The year is different, and the war in the mountains of south-east Europe rather than the sands of the Mid-east. But the needs are the same, as is our responsibility.

WADSWORTH ATHENEUM MUSEUM'S DOCENT PROGRAM CELEBRATES 30 YEARS

HON. JOHN B. LARSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. LARSON. Mr. Speaker, today I rise to honor a group of very special volunteers who have served the art community in my district for three decades. On May 1, 1999, the Wadsworth Atheneum Museum in Hartford, CT, will mark the 30th year of its Docent Program. A program that has continued to comprise some of the most dedicated and talented volunteers in Hartford.

While an artist cannot paint without brushes, the Wadsworth could not bring the thousands of art treasures in its collection to life without its docents. And while a docent is a volunteer position, the word "volunteer" does not fully recognize the vast amount of knowledge that a person must acquire before taking part in this program.

Before a docent can share the history behind each painting or sculpture with the public, he or she must first participate in a year-long training session. Having to master approximately 65 hours of education on art history, the museum collection, and tour techniques clearly demonstrates the high level of commitment that these volunteers bring to this position.

A visitor to the Wadsworth, which is the oldest public art museum in the United States, becomes a student of art no matter what their age. They rely on the docent to educate them about nineteenth-century American landscapes, to educate them about French and American Impressionist paintings, to educate them about twentieth century masterpieces, and to educate them about its MATRIX program of changing contemporary exhibitions and performances, one of the first of its kind in the country.

Most importantly, for some visitors the Wadsworth is the first art museum they have visited, or at least the first art museum in Hartford they have visited. That is what makes the docents so special. They are more than tour guides. They are ambassadors of art. They are ambassadors of Hartford.

As a resident of nearby East Hartford, I have made many trips to the Wadsworth as both a student and a father. It remains a place that educates the mind and excites our soul about the amazing world of paint, canvas, sculpture, marble and textiles. But just as a painting is not complete without the perfect frame, no visit to the Wadsworth would be complete without a lesson on the world of art from a docent.

It is with great pride that I congratulate the volunteers that have maintained the Docent Program for 30 years at the Wadsworth Athe-

neum. Thank you for so generously providing us with your time and knowledge.

84TH COMMEMORATION OF ARMENIAN GENOCIDE

SPEECH OF

HON. MICHAEL R. McNULTY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 21, 1999

Mr. McNULTY. Mr. Speaker, I join with my many colleagues today in remembering the victims of the Armenian Genocide. But rather than repeat what has already been said, let me say a few words about the very positive spirit of the Armenian people. They endured a great deal before, during and after the genocide. They were also under the totalitarian dictatorship of the Soviet Union for many decades.

That all ended in 1991, and I was there to see it. I was one of the four international observers from the United States Congress to monitor Armenia's independence referendum. I went to the communities in the northern part of Armenia, and I watched in awe as 95 percent of all of the people over the age of 18 went out and voted. And, of course, I thought how great it would be if we could get that kind of participation in our own democratic elections here in the United States of America. Sometimes we take things for granted.

But the Armenian people had been denied freedom for so many years, and they were very excited about this new opportunity. As best I could determine it, Mr. Speaker, almost no one stayed home. They were all out in the streets going to the polling places. I watched people stand in line for hours to get into these small polling places and vote.

Then, after they voted, the other interesting thing was that they did not go home. They had brought covered dishes with them, and all of these polling places had little banquets afterward to celebrate what had just happened.

What a great thrill it was to join them the next day in the streets of Yerevan when they were celebrating their great victory. Ninety-eight percent of the people who voted cast their ballots in favor of independence. It was a wonderful experience to be there with them when they danced and sang and shouted, "Ketse azat ankakh Hayastan"—long live free and independent Armenia. That should be the cry of all freedom-loving people everywhere.

INTRODUCTION OF THE FORMER INSURANCE AGENTS TAX EQUITY ACT OF 1999

HON. JERRY WELLER

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 28, 1999

Mr. WELLER. Mr. Speaker, I come to the floor today with my colleagues, Mr. KLECZKA, Mr. MCCRERY, Mr. NEAL, Mr. RAMSTAD and Ms. BALDWIN, to introduce the Former Insurance Agents Tax Equity Act of 1999, a bill designed to expand a provision in the Taxpayer

Relief Act of 1997 (TRA) that ensured that certain retired insurance agents are not unfairly subjected to self-employment tax. This bill will continue our efforts and will bring consistency and fairness to the tax treatment of similarly-situated former insurance agents.

Congress, recognizing that valued, long-time insurance agents with certain termination contracts were being improperly subjected to self-employment tax, enacted a provision in the TRA designed to clarify that termination payments received by former agents are exempt from self-employment tax.

In particular, the TRA amended §1402 of the Internal Revenue Code to provide that an agent's eligibility for termination payments could be tied to the agent's length of service. Unfortunately, the provision did not also allow for the actual amounts of the payments to depend on an agent's length of service. As a result, some termination payments are exempt from self-employment tax, but others are not since insurance companies structure their agreements with agents in slightly different ways.

Some companies tie a former agent's eligibility for termination payments to his or her length of service with the company. While the agent's eligibility for payments is tied to length of service, the actual amount of the termination payment is not. Under current law, these former agents could receive termination payments indefinitely without incurring self-employment tax. (The payments, of course, continue to be subjected to income taxes.)

Other companies structure their agreements slightly differently. These companies limit the period in which a former agent receives payments and they vary the amount of the payments according to each agent's length of service and performance during his or her last year of service. This payment structure is designed to encourage agent loyalty since agents are rewarded for long-term service with the company. However, since the amount of payment is tied to the agent's length of service, these payments would be subject to self-employment tax under current law.

There is no policy justification for providing different tax treatment for these substantially similar arrangements. Both types of contracts seek to satisfy the same goal of rewarding loyal, long-time agents with more compensation. It should not matter for tax purposes whether this result is achieved by varying the actual amount of compensation rather than the term of compensation.

The Former Insurance Agents Tax Equity Act of 1999 simply would strike language in the Internal Revenue Code that prevents companies from using a former agent's length of service in determining the amount of termination payment the agent will receive. In doing so, this bill provides equitable tax treatment for similarly-situated former agents.

This provision is supported by thousands of insurance agents around the country, as well as the National Association of Life Underwriters, the Coalition of Exclusive Agents, and the National Association of Independent Insurers. This issue affects a small number of agents and any revenue implications of making this clarification should be negligible.

In the interest of ensuring that termination payments to former insurance agents are