

Nationwide, this legislation will affect the approximately 200 remaining veterans who have still not received an equitable settlement from the IRS—roughly 1/3 of these veterans reside in the State of California.

Basically this legislation boils down to restoring a sense of fairness. We need to do what is right and put an end to this inequitable situation once and for all. These veterans stood up for America—it's time we stand up for them.

TRIBUTE TO LIEUTENANT
GENERAL LESTER L. LYLES

HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Ms. LEE. Mr. Speaker, I rise today to pay tribute to Lieutenant General Lester L. Lyles, United States Air Force, on the occasion of his promotion to General. On May 27, 1999, LTG Lyles will become only the 2nd African American four star commander in the United States Air Force currently on active duty.

LTG Lyles has fought tirelessly and contributed greatly to the defense of our nation and to equal opportunity for other soldiers of color.

He currently is serving as the director of the Ballistic Missile Defense Organization, Department of Defense at the Pentagon. The organization is presidentially chartered and mandated by Congress to acquire highly effective ballistic missile defense systems for forward-deployed and expeditionary elements of the U.S. Armed Forces.

LTG Lyles entered the Air Force in 1968 as a distinguished graduate of the Air Force Reserve Officer Training Corps program. He served in a variety of both tactical and staff positions throughout his illustrious career. In 1992, LTG Lyles became the vice-commander of Ogden Air Logistics Center, Hill Air Force Base. He served as commander of the center from 1993–1994, then was assigned to command the Headquarters Space and Missile Systems Center, Los Angeles Air Force Base. He served in this capacity until August 1996 when he assumed his current position.

LTG Lyles is a highly decorated soldier. He has received the department's Distinguished Service Medal, the Defense Superior Service Medal, the Legion of Merit with oak leaf cluster, the Meritorious Service Medal with two oak leaf clusters, and a myriad of other awards.

LTG Lyles has an impressive educational background. He is a graduate of prestigious senior service schools including the Armed Forces Staff College, the National War College, and the Defense Systems Management College. He also holds a Bachelor of Science degree in mechanical engineering from Howard University, Washington, DC, and a Master of Science degree in mechanical and nuclear engineering from the Air Force Institute of Technology, at New Mexico State University, Las Cruces.

LGT Lyles serves proudly as a member of the United States Armed Forces. He is a distinguished soldier whose accomplishments reflect great credit upon himself, the United

EXTENSIONS OF REMARKS

States Air Force, and the United States of America.

On this occasion, Mr. Speaker, I am honored to join his family, friends, and colleagues as we recognize LTG Lester Lyles on his promotion to four star General in the United States Air Force.

THE 150TH ANNIVERSARY OF THE
DEATH OF FREDERIC CHOPIN

HON. JOHN D. DINGELL

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. DINGELL. Mr. Speaker, this year marks the occasion of the 150th anniversary of the death of one of the world's most enduring musicians. Frédéric Chopin. Chopin was born in Zelazowa Wola, a village six miles from Warsaw, Poland on March 1, 1810. He suffered from tuberculosis and died in Paris at the age of 39 on October 17, 1849. This year his life and work will be celebrated around the world, and it brings me and my Polish heritage great pride to recognize this event.

Chopin's abilities were recognized at an early age. At 9, he played a concerto at a public concert. He published his first composition at 15. And at the age of 21, Chopin moved to Paris where he was well-received. He taught piano lessons and often played in private homes, preferring this to public concerts.

One of the best-known and best-loved composers of the romantic period, Chopin was devoted to the piano, and his more than 200 compositions demonstrate his grace and skill. And his admirers included fellow composer Franz List and Robert Schumann. Chopin reportedly fell deeply in love with the novelist George Sand (Aurore Dudevant), and he described her as his inspiration.

His works include two sets of etudes, two sonatas, four ballads, many pieces he titled preludes, impromptus, or scherzos, and a great number of dances. Included among the latter are a number of waltzes, but also mazurkas and six polonaises, dances from his native Poland. Some of these dance pieces are among Chopin's best-known works, including the Polonaise in A-flat major and the Waltz in C-sharp minor.

Among Chopin's most engaging works are the Préludes. Intended to serve as improvised beginnings to an intimate recital, these pieces range from gentle melancholy to the dramatic. Many of Chopin's most beautiful compositions come from the series of short, reflective pieces he called nocturnes. His nocturnes were usually gentle with a flowing bass and demonstrate Chopin's flair for elegant, song-like melodies.

Indeed, Chopin composed some of the most beautiful piano music ever written, and I applaud those who will pay tribute to this remarkable composer and his Polish heritage in this important anniversary year.

May 27, 1999

TRIBUTE TO TEACHING FELLOWS
FROM STANLY COUNTY, NORTH
CAROLINA

HON. ROBIN HAYES

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. HAYES. Mr. Speaker, it is my pleasure to congratulate four Stanly County students who are among the 1999 recipients of the North Carolina Teaching Fellows scholarships. Each Fellow receives a \$26,000 scholarship loan from the state of North Carolina.

The full loan is forgiven after the recipient has completed 4 years of teaching in North Carolina public schools.

In addition, all Fellows take part in academic summer enrichment programs during their college careers.

The Teaching Fellows Scholarship program was created by the North Carolina General Assembly in 1986 and has become one of the top teacher recruiting programs in the country.

This innovative program attracts talented high school seniors to become public school teachers. This is a common sense, state based program that will help encourage our best and brightest to come back to their communities to teach.

The 1999 recipients from Stanly County, North Carolina are Catherine Ellen Hinson and Mai Lee Xiong, both of Albemarle High School, Adam Allen Cycotte of South Stanly High School, and Anna Beth Spence of West Stanly High School.

Mr. Speaker, I want to congratulate these individuals for the courage and desire to enter the teaching profession.

REMEMBRANCE OF OLD
MARBLEHEAD

HON. JOHN F. TIERNEY

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. TIERNEY. Mr. Speaker, recently I had the pleasure of joining with my constituents to celebrate Marblehead, Massachusetts' 350th Anniversary! At the festivities a remarkable young eighth grader from Marblehead Middle School shared her poem, "Remembrance of Old Marblehead" with those assembled. I can attest to the fact that her words and delivery truly "stole the show" and I take great pride in sharing Ms. Katherine Fowley's fine work with my Colleagues:

REMEMBRANCE OF OLD MARBLEHEAD

I stand on the rocks and I listen to the ancient whispers of the sea,
They sing the songs of fishermen, of cannon fire, of boats rich with merchandise.
I lie on the banks of Fort Sewall.
Suddenly, the benches transform into canons.
Trees become young soldiers.
Townpeople cheer as the proud bow of the Constitution steers into harbor.
At night men gather around a blazing fire.
Their triumphant songs rise to meet the surge of ocean waves.
When I walk on the old roads, I hear the drumming of Glover's Regiment marching over faded cobblestones.

May 27, 1999

On the steps of the Town House the crier is ringing his bell.
It calls out in the salty air like a foghorn leading sailors home. . . .
When I walk by the historic houses, I see the spirits of Marblehead.
A woman stands on a widow's walk. Her white dress flaps around her like the wings of wild seagulls.
She is waiting for her husband to return.
She is waiting to see the tall mast emerge from the fog.
She is waiting.
The aged bricks and wooden clapboards of these houses are filled with voices.
And the song of these voices is remember.

STATEMENT FOR THE RECORD ON
THE INTRODUCTION OF A BILL
TO CLARIFY THAT NATURAL
GAS GATHERING LINES ARE 7-
YEAR PROPERTY FOR PURPOSES
OF DEPRECIATION

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am joined by Representatives MCCRERY, HOUGHTON, WATKINS, MCINNIS, and CAMP in the introduction of legislation that will clarify the proper treatment of natural gas gathering lines for purposes of depreciation.

For several years, a level of uncertainty has hampered the natural gas processing industry as well as imposed significant costs on the energy industry as a whole. Consequently, I have worked to bring certainty to the tax treatment of natural gas gathering lines. During this time, I have corresponded and met with a variety of people from the Department of Treasury in an effort to secure the issuance of much needed guidance for the members of the natural gas processing industry regarding the treatment of these assets.

Unfortunately, I have not received satisfactory responses. Protracted Internal Revenue Service audits and litigation on this issue continues without any end in sight. As a result, I chose to introduce legislation in the 105th Congress in order to clarify that, under current law, natural gas gathering lines are properly treated as seven-year assets for purposes of depreciation. This year, I introduced similar legislation, H.R. 674, as a part of the 106th Congress. Today's bill supersedes my earlier bill, H.R. 674, and contains a few minor technical changes that are necessary to ensure that this legislation achieves its intended effect.

This bill specifically provides that natural gas gathering lines are subject to a seven-year cost recovery period. In addition, the legislation includes a proper definition of a "natural gas gathering line" in order to distinguish these assets from pipeline transportation lines for depreciation purposes. While I believe this result is clearly the correct result under current law, my bill will eliminate any remaining uncertainty regarding the treatment of natural gas gathering lines.

The need for certainty regarding the tax treatment of such a substantial investment is obvious in the face of the IRS's and Treas-

EXTENSIONS OF REMARKS

ury's refusal to properly classify these assets. The Modified Accelerated Cost Recovery System (MACRS), the current depreciation system, includes "gathering pipelines and related production facilities" in the Asset Class for assets used in the exploration for and production of natural gas subject to a seven-year cost recovery period. Despite the plain language of the Asset Class description, the IRS and Treasury have repeatedly asserted that only gathering systems owned by producers are eligible for seven-year cost recovery and all other gathering systems should be treated as transmission pipeline assets subject to a fifteen-year cost recovery period.

The IRS's and the Treasury's position creates the absurd result of the same asset receiving disparate tax treatment based solely on who owns it. The distinction between gathering and transmission is well-established and recognized by the Federal Energy Regulatory Commission and other regulatory agencies. Their attempt to treat natural gas gathering lines as transmission pipelines ignores the integral role of gathering systems in production, and the different functional and physical attributes of gathering lines as compared to transmission pipelines.

Not surprisingly, the United States Court of Appeals for the Tenth Circuit recently held that natural gas gathering systems are subject to a seven-year cost recovery period under current law regardless of ownership. The potential for costly audits and litigation, however, still remains in other areas of the country. Given that even a midsize gathering system can consist of 1,200 miles of natural gas gathering lines, and that some companies own as much as 18,000 miles of natural gas gathering lines, these assets represent a substantial investment and expense. The IRS should not force businesses to incur any more additional expenses as well. My bill will ensure that these assets are properly treated under our country's tax laws.

I urge my colleagues to join me as cosponsors of this important legislation.

HONORING THE ANNIVERSARY OF
THE BIRTH OF SAMUEL S.
SCHMUCKER

HON. WILLIAM F. GOODLING

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. GOODLING. Mr. Speaker, I rise today in recognition of the bicentennial of the birth of Samuel S. Schmucker, who made great contributions to American culture, religion, and education.

Mr. Samuel Schmucker was born 200 years ago on February 28, 1799 in Hagerstown, Maryland into a Lutheran parsonage family. At age ten, he moved with the family to York, Pennsylvania. As a young man at a time when there were no colleges under Lutheran auspices, Samuel Schmucker attended the University of Pennsylvania and Princeton Theological Seminary. While attending these schools, he demonstrated exceptional intelligence and leadership skills. After leaving school, Mr. Schmucker was determined to do

everything within his power to improve education in his denomination and in his commonwealth. In 1821, at the young age of 22, Samuel Schmucker was ordained and he quickly began to instruct candidates for the ministry. He founded and served the Lutheran Theological Seminary by preparing hundreds of men for the Lutheran ministry.

In 1832 Mr. Schmucker became the chief founder of Gettysburg College, one of the 50 oldest colleges in the United States today. Although the college was under Lutheran influence, he insisted that no student or faculty member be denied admission based on their religion. Samuel Schmucker remained an active member of the College Board of Trustees for more than 40 years. Throughout his life, he was an ardent supporter of education for women and minorities. He so adamantly opposed slavery and was outspoken on the subject that when confederate soldiers swept across the seminary campus on July 1, 1863, his home and library were ransacked.

I am pleased to recognize the sponsors of this special event: Gettysburg College, the Lutheran Historical Society, and Lutheran Theological Seminary at Gettysburg and I commend them for acknowledging the importance of Samuel Schmucker's accomplishments.

I am very proud of Samuel Schmucker's contribution to the educational system and culture of Pennsylvania. His legacy of leadership has benefited many generations of Americans.

INTRODUCTION OF THE MEDI-
CARE'S ELDERLY RECEIVING IN-
NOVATIVE TREATMENTS (MERIT)
ACT OF 1999

HON. JIM RAMSTAD

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 27, 1999

Mr. RAMSTAD. Mr. Speaker, I rise today to introduce legislation to promote the coverage of frail elderly Medicare beneficiaries enrolled in innovative Medicare+Choice programs.

This bill will exempt certain innovative programs specifically designed for the frail elderly living in nursing homes from being impacted by the new risk-adjusted payment methodology designed by the Health Care Financing Administration (HCFA) during its phase-in period.

While the concept of a risk-adjusted payment methodology would actually be beneficial for such programs, the interim methodology is limited in scope and is primarily based on hospital encounter data. This focus on hospitalizations will put programs that are designed to provide care in non-hospital settings, thus reducing the need for expensive hospitalizations, at a distinct disadvantage.

One such program is EverCare, an innovative health care program for the frail elderly in Minnesota and other states. A recent study by the Long Term Care Data Institute (LTCDI) has concluded that EverCare's revenue alone will decrease 42% under this new methodology. The program could not continue with such dramatic cuts.

Recognizing that EverCare and programs like it may be adversely impacted by the new