

Blacks turned out to vote in record numbers in Florida this year, but huge numbers were systematically turned away for one spurious reason after another.

The tactics have changed, but the goal remains the same.

EXPRESSING SORROW OF THE  
HOUSE AT THE DEATH OF THE  
HONORABLE JULIAN C. DIXON,  
MEMBER OF CONGRESS FROM  
THE STATE OF CALIFORNIA

SPEECH OF

**HON. THOMAS M. DAVIS**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, December 8, 2000*

Mr. DAVIS of Virginia. Mr. Speaker, I join my colleagues in expressing my condolences to the family of Congressman JULIAN DIXON. His sudden death is a great loss for his family, for Los Angeles County, and for Congress.

For nearly 11 terms, JULIAN DIXON spent his career serving others. He was a strong supporter of civil rights and education issues throughout his career. He served on the Intelligence, Ethics, and Appropriations Committees with dignity and fairness.

I will remember JULIAN DIXON for his passionate concern for the people of the District of Columbia, JULIAN was born in Washington, DC, and although his political career was spent serving California, he never forgot his roots. For many years, JULIAN DIXON served as the chairman of the full committee on the District of Columbia, and demonstrated his extensive knowledge of the city and the major issues affecting its residents. He continued that work while serving on the Appropriations Subcommittee on the District of Columbia.

But most of all, I will remember what a great help JULIAN DIXON was to me when I first became chairman of the District of Columbia Subcommittee. He played a key role in helping me to craft meaningful reform. His expertise and friendship were a great source of comfort to us during those early days of the 104th Congress.

JULIAN DIXON will be greatly missed.

CONCERNING IRS TECHNICAL ADVICE  
MEMORANDUM RELATED  
TO THE LOW-INCOME HOUSING  
TAX CREDIT PROGRAM

**HON. NANCY L. JOHNSON**

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

*Monday, December 11, 2000*

Mrs. JOHNSON of Connecticut. Mr. Speaker, I am very concerned that the Internal Revenue Service is taking a position in audits that has the possibility of undercutting all we have been trying to accomplish with the low-income housing tax credit program.

Recently, a series of five IRS technical advice memoranda (TAM) were released under the Freedom of Information Act. These TAMs gave IRS national office legal advice to revenue agents auditing a particular low-income

housing developer. The TAMs involved what costs may be included in the eligible basis of a property for the purpose of determining the amount of low-income housing tax credit that are allocated by a state housing finance agency.

The TAMs are very technical, but they are inconsistent with current industry practice and have the potential of retroactively disallowing substantial amounts of credits that have already been allocated and used to finance affordable housing around the country. I am concerned that retroactive tax treatment to investors will have the effect of shaking the confidence that has been built up over the years in this program. Perhaps equally troubling is that the position the IRS has taken in these TAMs could change the economics of future affordable housing and could frustrate the goals of the low-income housing tax credit program to provide good quality housing to lower-income working people and senior citizens at the most reasonable rent possible.

Since the low-income housing program is essentially a block grant program to the states operated through the tax laws and is fully subsidized, the position the IRS has taken in the TAMs will not save the Treasury any revenues. It simply will force the states to allocate the available credits differently and run the risk that the properties built in the future will not be able to be rented at rental rates as low as they are today.

It is truly unfortunate that the first guidance from the IRS on these issues comes in the form of technical advice memoranda, purportedly limited to an individual taxpayer, rather than in the form of regulations after full opportunity for review and public comment on how the rules for allocating basis will affect the policy goals of the low-income housing tax credit program.

I would urge the Treasury Department immediately to announce initiation of a regulation project on the subject of eligible basis and to give the project expedited treatment. We cannot afford to allow allocation of credits and construction of affordable housing to be hindered by the cloud of these TAMs.

I would urge my colleagues to learn more about this issue. It may be necessary for us to act quickly in the next Congress to respond to these TAMs in order to protect the viability of the low-income housing credit.

TRIBUTE TO NEIL STAEBLER

**HON. SANDER M. LEVIN**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Monday, December 11, 2000*

Mr. LEVIN. Mr. Speaker, last weekend a former colleague passed away, Neil Staebler of Michigan.

Neil Staebler was the embodiment of the democratic person.

His career in the public arena combined a belief in the importance of the involvement of citizens at the grassroots and the fullest integrity and honesty of political leaders of all levels of government.

Having achieved financial security in the world of business, Neil Staebler joined with G.

Mennen Williams and Martha and Hicks Griffiths in an effort to transform the Michigan Democratic Party into a modern and progressive institution based on broad citizen participation. Perhaps even sooner than they anticipated, this small group succeeded. Soapy Williams became Governor, Martha Griffiths went to Congress, and Neil Staebler began a decade as State Democratic Chairman. In that capacity he spread a message of the importance of people becoming involved in political affairs to every town and virtually every hamlet in Michigan.

Neil Staebler deeply believed that government must be the people's servant, not its master. While there were, of course, many differences between the parties over policies during the Williams-Staebler era in Michigan government, no one questioned the honesty and degree of commitment of the political leadership or the caliber of people—Phil Hart and so many, many others—brought into public life in the executive, and judicial branch.

The famous chronicler of Presidential elections and politics, Theodore White, summed up Neil Staebler so very well: "one of the most moral men in American politics."

It was my deep privilege to know Neil Staebler over a period of almost four decades. Like for so many other younger men and woman who came into politics in the 1960's, I entered at a time when public service beckoned as an important calling. John F. Kennedy became the most famous inspiration for a new generation. Neil Staebler stood tall among those, many of whom like him had served in World War II, who led the endeavor to help the America of the post war period implement its promise of freedom and equal opportunity for all its citizens.

Neil Staebler's generation left this Nation a legacy that it must not forget. He was so proud to have served, no matter for only one term, in the Congress of the Untied States. We who serve here now join in sending our deepest condolences to his beloved wife of 65 years, Burnette, to his children, Michael and Elizabeth, and to all the Staebler family. They have so many reasons to be proud of the life of Neil Staebler.

HONORING PROFESSOR EUGENE  
SMITH

**HON. JOHN D. DINGELL**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Monday, December 11, 2000*

Mr. DINGELL. Mr. Speaker, I rise today to recognize my good friend, Professor Eugene Smith, on the occasion of his retirement after nearly sixty years of teaching in some of the finest schools and universities in the country.

Gene was a born teacher. After earning his Bachelor of Science in mathematics education in 1941, Gene began teaching junior and senior high school mathematics in Ohio's public schools. During World War II, Gene taught math, gunnery and tactics at the Officer Candidate Prep School at Fort Still, Oklahoma. After the war, Gene returned to Ohio where he served in the public schools until 1959. During that time, Gene returned to school himself to

earn both his M.A. and Ph.D in mathematics education. Gene moved to Wilmington, Delaware, where he served as the Supervisor of Mathematics for their public schools from 1959–1961.

It was in 1961 that Professor Smith moved to Michigan to join the faculty of Wayne State University as a Professor of Mathematics Education. Gene established the M.A. and Ph.D program in mathematics education and served as the department chair for 28 years. After 30 years of service at Wayne State University, Professor Smith held a part-time Visiting Professor position at the University of Michigan-Dearborn. After nearly sixty years of teaching our children, Professor Smith has decided to retire.

During his tenure as a teacher and professor, Gene has held numerous leadership positions including President of the Columbus Council of Teachers of Mathematics, President of the Ohio Council of Teachers of Mathematics and President of the National Council of Teachers of Mathematics. Gene's many honors include Ohio State University's Centennial Medallion for outstanding contributions to education and teaching, the Mu Alpha Theta Award for Wise Counsel and Leadership in Mathematics Education and, 1994, the National Council of Teachers of Mathematics awarded Gene the Mathematics Education Trust Lifetime Achievement Award for Teaching.

Mr. Speaker, as Gene leaves teaching after sixty years of service, I would ask that all my colleagues salute him and his leadership.

#### PERSONAL EXPLANATION

### HON. MICHAEL E. CAPUANO

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Monday, December 11, 2000

Mr. CAPUANO. Mr. Speaker, I respectfully request a leave of absence for today, December 11, 2000. Due to a terrible case of the flu, I am unable to be present to take part in the House of Representatives' legislative activities.

#### ON REVEREND JIM MITULSKI

### HON. NANCY PELOSI

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, December 11, 2000

Ms. PELOSI. Mr. Speaker, I wish today to pay tribute to the Reverend Jim Mitulski, a true friend and hero to thousands of people in need. For 15 years Reverend Mitulski has lead the congregation at the metropolitan Community Church (MCC) in San Francisco. Through his caring and compassion, his action and his deeds, he epitomizes the real spirit of Christianity.

Fifteen years ago, when Reverend Mitulski first came to MCC, situated in the heart of San Francisco's Castro District, the city was facing the onslaught of the AIDS epidemic. Reverend Mitulski recognized the needs and rose to the challenge, providing sanctuary and sustenance—physical, spiritual, emotional, and psy-

chological—to his congregants and other members of the community. He provided a safe haven, support, acceptance, and love for the sick and dying, some of whom had been rejected by their own families. He ministered to those in need with unflinching compassion and enabled them to live out their lives with dignity. Over the course of his service at MCC, Reverend Mitulski presided over 500 funerals of his parishioners. He never gave up hope and he never stopped serving as a source of faith and inspiration to the survivors.

Mr. Speaker, I join the other members of the San Francisco community who have met Reverend Mitulski's decision to resign with a mixture of sadness and happiness. We are sad that he is stepping down, but happy that he is finding new ways to contribute to our community and to grow. Mostly, however, we are grateful for his leadership, his spirit of Christianity, his unselfish offering up of everything he had, and his untiring willingness to work within a community in crisis as it faced untold losses. Rev. Jim Mitulski is an example of the best of what San Francisco has to offer. We have been blessed by his years of service and wish him all the best in his new endeavors.

#### CONGRATULATING THE MARYVILLE HIGH SCHOOL RED REBEL FOOTBALL TEAM

### HON. JOHN J. DUNCAN, JR.

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Monday, December 11, 2000

Mr. DUNCAN. Mr. Speaker, on December 2nd of this year, the Maryville High School Red Rebel football team became the 1999–2000 Class 4A state champions after defeating East High School of Memphis, 33–14, at this year's championship game in Murfreesboro, TN.

This is a remarkable accomplishment for this team, as they started this year's season with a record of 0–4. Against all odds, the team pulled it together with unparalleled strength and determination and came back to win their 2nd state championship in 3 years. Their last championship came in 1998.

The spirit of this team reminds me of the story of former Baltimore Orioles' third baseman Brooks Robinson, a Hall of Famer. Robinson once said that there were only a few in the Hall of Fame who got there mostly on superior athletic ability. Robinson said that the other 600 or so got here because of drive, determination, discipline, and desire. This team possesses the same qualities.

In an address to a jubilant crowd at a homecoming celebration at Maryville High School, George Quarles, Head Coach of the Maryville Red Rebels football team said, "To our team, I want to say thank you for not giving up. It would have been so easy to quit after going 0–4, but you didn't. The biggest lesson is not to give up. I am proud to be your coach."

Mr. Speaker, I ask the readers of the CONGRESSIONAL RECORD and my fellow colleague to join me in congratulating Head Coach George Quarles and the Maryville High School Red Rebel football team for their glorious victory. I also include the following news article

printed in the Knoxville News Sentinel. The team's leadership, strength, and determination should be recognized by all, and their sportsmanship and dedication are at a level that should be followed by every high school team in this Country.

[From the Knoxville News Sentinel,  
December 10, 2000]

#### MARYVILLE PLAYERS LAUDED FOR "TEAM EFFORT"

(By Ken Garland)

The Maryville High School football players never gave up, their coach said. They hung in there and went for the gold.

And they got it. A gold football trophy declaring them to be the Class 4A state football champions came their way after last weekend's state championship in Murfreesboro.

The Red Rebels defeated East High School of Memphis, 33–14, in the championship round Saturday night, Dec. 2.

They came home with that championship trophy, their second in three years, to the adoration of their fans in the community and at the school. Those fans came together Thursday morning in the MHS gymnasium for a celebration.

Meanwhile, across the county, fans of Alcoa High School were gearing up for a celebration honoring their football team. The tornadoes won the Class 2A state championship and were honored at a reception at Alcoa High School Saturday.

Read more about that reception in the sports section of today's News-Sentinel.

Maryville Head Coach George Quarles said the state win came as a surprise to him.

"Nobody was more shocked to be here than me," he told students and guests at the celebration.

After losing the first four games of the season, Quarles figured the team had no chance in the world of making even the playoffs. But, he said, the team proved him wrong.

The state championship gives the seniors on the team an impressive history, said Athletic Director Jerry Thompson. The seniors have "played on a (state) runner-up team and on two state championship teams," he said.

The Red Rebels won their other state championship game in 1998. They have won several other state championship games in years past.

Shortly after that 1998 game, the team lost its head coach to another school. School officials named Quarles, who had been offensive coordinator for six years, as the new head coach.

At the ceremonies, Quarles thanked school officials who "took a chance on an untried head coach" and promoted him.

Over and over, the officials who spoke, and some who didn't, kept attributing the state championship to the team's "never-say-die attitude."

"What a remarkable turnaround," Thompson said. "Never in the history of Tennessee football has this happened."

Maryville Mayor Steve West, who presented the team with a proclamation naming Thursday as Maryville High School Day, said it was a "team effort."

"It's a team effort that makes you go to the championships," he said, "Maryville High has always been known for team effort."

"You all did a fabulous job."

Quarles, who also was named Class 4A coach of the year, told the team members he was proud of them.