

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 AD-
VICE 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 subscribed, 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 United 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