

May 11, 2000

HONORING THUNDER BOY

HON. HEATHER WILSON

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mrs. WILSON. Mr. Speaker, today I would like to bring to your attention the heroism displayed by Thunder Boy, the masked superhero of Albuquerque. Thunder Boy recently saved the city of Albuquerque from the clutches of the Evil Grouch. Though slow to anger, Thunder Boy does not suffer villains gladly. He rescued Weatherdog, turned the city's fountain back on, and recovered stolen toys for many sick children at Carrie Tingley Hospital.

Through his deeds, Thunder Boy has become Albuquerque's preeminent super hero. Time and again, through all adversity, he has proven himself a true hero, capable of whatever bravery and self-sacrifice are necessary to right a wrong or save a life. But, Mr. Speaker, let us not forget the joy that Thunder Boy brings to those around him daily, even when villains and evil-doers are on vacation.

Thunder Boy's generous heart is what makes him a true hero. He saved Albuquerque because he cares about our city and our neighbors. But his heroism shows in other ways as well. When he sees people who are sad, he smiles to brighten their day. He relishes the peace he finds in others' happiness and wants to spread joy to the world. Thunder Boy shows us that the most important superpower is the ability we all have to make someone else's life better simply by being kind.

Thunder Boy shows us that heroes are not only found in comic books or on television, but are here around us every day if we only look hard enough. Today we honor his strength and kind heart. His fight to help mankind will not be soon forgotten, and neither will his smile. May he teach us all the friendship and kindness that we may all become better people in the future.

Mr. Speaker, the newspaper in Albuquerque, formerly the Daily Planet but now known as the Albuquerque Journal, has been on the trail of Thunder Boy, trying to reveal his true identity. The paper has unconfirmed reports that Thunder Boy, when not battling the Evil Grouch, is a 4-year-old boy name Isaiah Perea, son of Alex Perea and Tanya Larranga, who is fighting another kind of battle—against Leukemia. His wish, through Make-A-Wish Foundation, was to be a superhero. On May 16, 2000, the Foundation arranged for him to save Albuquerque from the Evil Grouch. This report, of course, is still unconfirmed.

Whatever his true identity, the people of Albuquerque are grateful for all he has done for us.

Mr. Speaker, let us wish Thunder Boy God-speed in all the battles he faces.

EXTENSIONS OF REMARKS

A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE THAT ANCESTORS AND LINEAL DESCENDANTS OF PAST OR PRESENT MEMBERS OF THE ARMED FORCES SHALL BE TAKEN INTO ACCOUNT IN DETERMINING WHETHER A VETERANS' ORGANIZATION IS EXEMPT FROM TAX

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from New York, Mr. RANGEL, in introducing our bill to fix a current problem in the Internal Revenue Code regarding use of American Legion Post facilities by members and their families. That is, who qualifies as a "member" versus a guest, for purposes of unrelated business income and the exempt status of the Legion Posts. We do not believe Congress intended or contemplated that use of the facilities by families of the member would result in unrelated business income, or worse yet, the possibility of losing the Post's tax exemption under Section 501(c)(19).

By congressional charter, only veterans who served during specifically designated wars may become "members" of the American Legion. Section 501(c)(19) requires only that 75 percent of the members be current or former members of the Armed Forces, and substantially all the other members are cadets, spouses, widows or widowers of past or present members. The IRS says substantially all is 90 percent. The Legion requires internally that 100 percent of its members be qualifying veterans. However, the Legion has many programs, such as the Sons of the American Legion (SAL), as well as programs involving youth and family support groups. All are designed to further the purposes for which the exemption was granted.

The Post is a family gathering place for many social and patriotic activities. As a result, many family members of numerous generations attend these events. At the present time, the regulations provide that certain relatives related to the war veteran qualify. These include grandparents, brother, sister, and grandchildren. Questions have been raised whether SALs count for the 100 percent or 90 percent test, or might be considered "associate or social members." The same questions arise regarding auxiliary members and relatives beyond the position of the regulation, i.e. great grandparents, great grandchildren, etc. The answers could determine the extent of unrelated business taxable income as well as exempt status. This is not an issue regarding true guests, i.e. unrelated individuals who are, and must be, accompanied by a member. Nor is any substantive change contemplated regarding the sale of life and health insurance to members as provided in Section 512(a)(4). That section would be amended to conform the definition to Congressional charter members and their dependents.

Our bill would eliminate these potential issues by providing that the definition of

"member" for purposes of the exemption status and unrelated business income would be expanded to include "ancestors or lineal descendants of the member" (i.e. past or present member of the Armed Services meeting the congressional charter definition).

We believe this change is not only fair, but recognizes the original intent of Congress, and the fact that more distant relatives of the member will come into existence over time. We hope our colleagues will join us in cosponsoring this legislation.

THE 3M SALUTE TO SCHOOL LIBRARIES

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 11, 2000

Mr. TOWNS. Mr. Speaker, today I congratulate 3M, in partnership with the American Association of School Librarians, for their donation of \$1 million in detection systems to school library media centers in 2000.

In an effort to help school libraries maintain their valuable resource, 3M, a leader in library security, has launched "3M Salute to Schools," a program which will donate up to \$1 million in 3M detection systems for up to 100 schools in the United States. The American Association of School Librarians (AASL) will be responsible for receiving applications and selecting recipients for the donations.

The program is open to middle and high schools in the United States. Schools selected will be awarded a 3M Detection System for the entrance/exit of their media center, a supply of 3M Tattle-Tape security strips for marking items in their collection and necessary materials processing accessories. Individual donations will vary depending upon the size of the collection and the physical layout of the media center. To receive the donation, a school must meet eligibility requirements, including demonstrating a need for a security system.

Schools must apply by May 31, 2000, applications are available by calling the AASL Fax on Demand at 1-800-545-2433, then press 4 and request document No. 802. Recipients will be announced at the AASL Annual Conference, July 8-11.

For more information about "3M Salute to Schools," contact the AASL awards program at 1-800-545-2433 ext. 4383 or cattenh@ala.org.

This important award program reflects 3M's and AASL's shared commitment to education and investing in our nation's schools.

It is with this outstanding award, Mr. Speaker, that I offer this tribute in honor of 3M and their contribution to our nation's school libraries.

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