

TRIBUTE TO THE RETIRED  
ROBERT T. HEALEY

**HON. FRANK PALLONE, JR.**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 30, 2001*

Mr. PALLONE. Mr. Speaker, I rise today to honor the life of Robert T. Healey of Burlington County, New Jersey. Mr. Healey is a son of the Great Depression and like the great souls that showed America a better way during that time, his life has been one of resiliency. In 1954, Mr. Healey received his Jurist Doctor degree from University of Pennsylvania Law School. Mr. Healey was admitted to the bar in all state and federal courts in New Jersey. He was also admitted to the practice of law in the U.S. Supreme Court and the Third Circuit Court of Appeals. He recently retired as senior partner of Healey, Mueller and Tyler to give full time interest to several "Viking" business ventures in which he serves as Chairman and Chief Executive Officer. He has chaired the National Coalition to Save Jobs in Boating, the Atlantic City Marine Expo and is the President of the New Jersey Boat Builders Association.

Mr. Healey has also worked in several philanthropic ventures throughout his life. He is the President and principal benefactor of Living Bridges International, a nonprofit foundation working to assist needy-at-risk children. The foundation has helped build two schools in Mexico and helps provide 2400 hot meals per day for Mexican children. Mr. Healey has also been very active in his church and civic duties and has served as the vice-chairman of the Lumberton Township Economic Development Authority.

The honorable Mr. Robert Healey is now a hearty retired grandfather with seven grandchildren and resides with his wife and three children at Gleneayre Farms in Lumberton, New Jersey. The wise philosopher Socrates once asserted that an unexamined life is not worth living. Mr. Healey, I salute you in saying that your examined life, dear sir, was truly worth living.

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

*Tuesday, January 30, 2001*

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I am joined by Representatives MCCREERY and WATKINS in the introduction of legislation that will clarify the proper tax 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. Of course, these costs are ultimately passed on to American consumers in the form of higher heating

prices. Consequently, I have been working to bring certainty to the tax treatment of natural gas gathering lines. During this time, I have corresponded and meet with a variety of people from the Department of the 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 continue without any end in sight. As a result, I chose to introduce legislation in the 105th and the 106th 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 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 Treasury'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 has 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 business 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.

RECOGNIZING MR. HENRY L. (HANK) HECK, JR. FOR HIS 32 YEARS OF SERVICE TO THE ASSOCIATED PENNSYLVANIA CONSTRUCTORS

**HON. BUD SHUSTER**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 30, 2001*

Mr. SHUSTER. Mr. Speaker, I am pleased to have this opportunity to recognize a man from my home State of Pennsylvania who has dedicated 32 years of his life to enhancing the quality of life of all Pennsylvanians by working to improve the safety and reliability of the Nation's surface transportation network. Henry L. (Hank) Heck, Jr. has been with the Associated Pennsylvania Constructors since 1969 and has been executive vice president of the association since 1980. Over these past many years, both Hank and I have worked toward similar goals and fought similar battles—myself in the U.S. Congress and Hank on behalf of his association's members throughout the Keystone State. Anyone who knows Hank holds a great respect and admiration for his distinguished career—spanning more than three decades. Now that his well-earned retirement is upon us, Hank will be remembered as both a leader and friend by the many individuals throughout Pennsylvania's transportation construction industry who have had the privilege of working with him.

Although Hank has spent most of his career with the Associated Pennsylvania Constructors, his leadership has benefited several other organizations as well. As past chairman of the American Road and Transportation Builders Association's (ARTBA) Council of State Executives, Hank led the association's State chapter affiliates in supporting ARTBA's pursuit to increase federal investment in our Nation's transportation infrastructure. Hank's accomplishments also include service as past president of the Pennsylvania Society of Association Executives, the American Society of Highway Engineers (Harrisburg Chapter), and the Harrisburg Trade Association Executives. He also currently serves as treasurer of the Pennsylvania Highway Information Association. A man does not simply lead by his title alone, and Hank has exemplified what it means to be a true leader and a strong advocate for transportation infrastructure throughout Pennsylvania.

Over the years, I have considered Hank to be both a trusted friend and a knowledgeable advisor. Although many will most certainly miss Hank's everyday presence, his impact on the construction industry will be felt for many years to come. I would like to thank Hank for his commitment and service to the Commonwealth of Pennsylvania over the past 32 years and I respectfully request that the House join me in wishing Hank the very best as he begins his retirement with his wife, Jody, and their family at his side.

**HON. CAROLYN MCCARTHY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 30, 2001*

Mrs. MCCARTHY of New York. Mr. Speaker, I have named Joseph DiGiorgio, Army veteran and co-founder of the Mineola Volunteer Ambulance Corps as Citizen of the Month in the Fourth Congressional District for January 2001.

Joseph exemplifies the American spirit of patriotism and community activism. He served his country and came home to serve his community.

A resident of Mineola for 50 years—since 1955—Joseph served in the Army during World War II with distinction, receiving many commendations for courage under fire in England, France, Belgium, Holland and Germany.

Joe has a strong interest in veterans' issues and is an active member of Disabled American Vets (DAV) and the Veterans of Foreign Wars (VFW).

Never one to slow down, Joe's service to his country carried over to his community. He and his wife Louise stated the Mineola Volunteer Ambulance Corps in 1977 at their kitchen table at 116 Jerome Avenue, known as the "Mineola White House." Together they raised funding through citizen contributions and grants.

In the beginning, calls to the ambulance service were answered from homes. Today, the Mineola Ambulance Corps responds to over 1,300 calls per year.

The Mineola Ambulance Corps has grown from one basic life support ambulance to three Advanced Life Support Ambulances, equipped with modern life-saving equipment, administered by over 70 paramedics, EMT's and other emergency-trained people.

I congratulate and thank Joseph, his wife Louise, his daughter Joanne for their community activism and loyal service to Long Island.

## A TRIBUTE TO DR. JACK MACKKEY

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 30, 2001*

Mr. SCHAFFER. Mr. Speaker, today I rise to honor a man who has, throughout his entire career as a physician, embodied the values of rural America—hard work and dedication. On December 1, 2000, Dr. Jack Mackkey of Sterling, CO, after more than four decades of ardent service, retired and closed his medical practice.

As a young man, Jack Mackkey joined the Army entering corpsman's school. Shortly thereafter, he was stationed in Denver, at Fitzsimmons Army Base, for a stint of three years. Following his honorable discharge from the Army, he attended and ultimately graduated from the University of Denver and University of Colorado Medical School.

While completing his education, Jack gained valuable experience as an intern at St. Lukes Hospital in Denver. Afterwards he launched

## EXTENSIONS OF REMARKS

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into a private practice in Nebraska. Dr. Mackkey then moved to Sterling, CO, where he established a glowing reputation for his devotion, care and concern for humanity. He traveled long distances throughout the eastern plains, treating many patients on numerous house-calls.

Dr. Jack Mackkey has provided excellent care and the gift of good health to many residents of Colorado's Fourth Congressional District. I ask my colleagues of this great House to join me in extending a special "thanks" to Dr. Mackkey. May God's Blessings continue to be with him as he begins what we all hope will be a long and certainly a well deserved retirement.

## CONGRATULATING EDWARD AND PEGGY PESTANA

**HON. GEORGE RADANOVICH**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 30, 2001*

Mr. RANDANOVICH. Mr. Speaker, I rise today to congratulate Edward and Peggy Pestana as they celebrate their 50th wedding anniversary. Edward and Peggy Pestana were married on December 16, 1950 in Riverside, California.

In 1949, after graduating from San Leandro High School, Edward enlisted in the U.S. Air Force where he proudly served as a gunner, boom operator, instructor/evaluator, and recruiter until he retired in 1971 as senior master sergeant. In 1975, Edward earned his bachelor of arts degree in psychology from LaVerne College. Then, for 14 years he worked as a social worker and conservator investigator for Merced County.

Peggy graduated from Hayward High School in 1949. In 1965 she began her career as a textbook clerk, which she continued for 25 years at three different school districts.

Edward and Peggy Pestana retired together in 1991 and live at home in Mariposa. Since their retirement, the couple has traveled extensively around the world. They are still active docents at the Mariposa History Center. Peggy also participates in two programs to help the underprivileged: the Brown Bag and the Commodities programs.

Edward and Peggy have three sons and seven grandchildren.

Mr. Speaker, I want to congratulate Edward and Peggy Pestana on their Golden Wedding Anniversary. I urge my colleagues to join me in wishing them many more years of continued happiness.

## IMPROVE, DON'T RE-REGULATE OUR NATION'S AVIATION SYSTEM—THESE REMARKS APPEARED AS A "GUEST COLUMN" IN THE ALTOONA MIRROR ON JANUARY 29, 2001

**HON. BUD SHUSTER**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 30, 2001*

Mr. SHUSTER. Mr. Speaker, at the end of this month, I am retiring from Congress after

being fortunate enough to represent the 9th District of Pennsylvania for 28 years, most recently as chairman of the House Committee on Transportation and Infrastructure. I am proudest of my efforts to improve the nation's transportation system, especially highways, transit, and airports.

In 1998, I introduced the Transportation, Equity Act for the 21st Century, which guaranteed that revenue from highway users will be used to fund transportation improvements. This landmark legislation, TEA-21, will result in a \$219 billion investment in highway and transit systems by 2003.

And last April, President Clinton signed into law my Aviation Investment and Reform Act for the 21st Century (AIR-21), which will unlock revenue from taxes on airline tickets to enhance aviation safety and improve infrastructure by providing more money for terminals, gates, taxiways and other improvements. Overall funding for Federal Aviation Administration programs will increase from about \$10 billion in fiscal 2000 to more than \$13 billion annually over the next three years.

However, I believe this bipartisan measure should be regarded as only a first step. The FAA still lacks funding to modernize the air traffic control system, and we remain woefully short of airport capacity to serve the 660 million passengers who fly each year, a number that has more than doubled since 1978.

In recent months, there has been considerable discussion about how consolidation in the airline industry will affect the future of air travel, particularly in the wake of proposed mergers between United Airlines and USAirways, initiated last May, and the American Airlines takeover of TWA, announced this month. In my opinion, much of the concern about these developments is misplaced.

The United-USAirways merger, for example, will create more than 500 new airport-to-airport routes, including 64 new domestic non-stop flights. But more importantly, it will preserve and expand access by USAirways passengers to a convenient, seamless, national and international airline network—the kind of air travel that is essential for companies doing business in today's global economy. Without this merger, USAirways is almost certain to fade away, costing tens of thousands of jobs and reducing air service—especially for smaller cities on less-profitable routes that usually are the first to lose flights and the last to get them back.

Many of the same benefits apply to the American Airlines purchase of TWA, which has lost money for a decade and is now in its third visit to bankruptcy court. American gains a strong hub in St. Louis, allowing it to increase competition by adding capacity. But more significantly, the deal will preserve access to a competitive, comprehensive airline network for the cities now served by TWA.

Certainly, these mergers raise some issues, which are being handled by the Justice Department. United has proposed to increase competitiveness by operating the Boston-New York-Washington shuttle with American. DC Air, the spin-off airline created by the merger, will preserve service from Reagan National Airport to the 43 cities now served by USAirways. In addition, American is buying 49 percent of DC Air (thus giving the new airline