Federal Prison system has grown by 182 percent, compared to 152 percent for men. Prison has never accommodated the needs of women prisoners well. And while health care available to low-income women is poor, women in prison face terribly inadequate medical care. Although all women in federal prison receive annual OB–GYN exams, the ban on federal funds for abortion services is a direct assault on women’s reproductive health care. There are many reasons why women decide not to bear children. Abortion has been a legal health option for women for almost 30 years. But because women in federal prison are more likely to be poor and minority, the ban prevents these women from controlling their own bodies.

Women who are able to pay for abortion may use their own funds to do so, however, jobs available to prisoners pay at a rate of 23 cents to $1.15 per hour. This means that inmates make anywhere from $4.80 to $16 per week. At this rate, very few inmates are able to make enough money to pay for an abortion. The ban on the use of federal funds effectively forecloses their opportunity to obtain these health services. Imprisonment is a necessary punishment when the law is broken. Imprisonment does not mean, however, that prisoners have no right to safety and medical care. Poor medical care is not punishment, it’s a denial of fundamental rights.

I urge my colleagues to vote in favor of the DeGette amendment.

HONORING PUEBLO COUNTY SHERIFF’S DEPARTMENT

HON. SCOTT McINNIS
OF COLORADO
IN THE HOUSE OF REPRESENTATIVES
Wednesday, July 18, 2001

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to honor the Pueblo County Sheriff’s Department for its dedicated professional service. Recently, the Department received the highest award given by the National Sheriff’s Association, the Triple Crown Accreditation. In recognition of this award, I ask my colleagues to join me in honoring them for their remarkable service.

The Commission on Accreditation for Law Enforcement Agencies, Inc. awarded the Sheriff’s Office this prestigious accreditation. The honor was given after a process of “through agency-wide self-evaluation” in addition to “an exacting outside review” by an independent team of assessors. The Pueblo County Sheriff’s Department self-evaluation showed an efficient operation and respect among staff, while the impartial committee observed the same excellence from the outside. The Sheriff’s Department was also commended for its compliance with Standards for Health Services in Jails.

The requirements to pass the assessment for the Triple Crown Accreditation Award are so stringent that only 33 organizations in the world earned all three accreditations. Sheriff Dan Consentino rightfully shows pride in his organization in saying, “We are a professional organization, we are a united organization, we are an organization that plans, and we are an organization that is worthy of the Triple Crown Accreditation that was awarded to us . . . in Ft. Lauderdale, Florida.”

As you can see, Mr. Speaker, the Pueblo County Sheriff’s Department has set an example for other corrections offices throughout the world to follow. In every sense, the people of this department are the embodiment of all the best in law enforcement and they deserve our praise and admiration. My thanks to them for a job well done.

HONORING THE COMMUNITY SERVICE OF REV. ROYAL J. GARDNER

HON. JOHN W. OLVER
OF MASSACHUSETTS
IN THE HOUSE OF REPRESENTATIVES
Wednesday, July 18, 2001

Mr. OLVER. Mr. Speaker, I rise today to ask my colleagues to join me in paying tribute to the Reverend Royal J. Gardner, who on June 7, 2001, celebrated his 50th anniversary of his ordination to the priesthood.

Since 1989, Reverend Gardner has faithfully served as the parochial vicar of Sacred Heart Parish in Pittsfield, MA. Reverend Gardner continues to have unwavering dedication and complete devotion to the many communities and thousands of families he has served over the years. I am proud to know of the accomplishments of Reverend Gardner over the last 50 years and wish him many more years of service.

Mr. Speaker, please join me in honoring the community services of Rev. Royal J. Gardner. I am including for the CONGRESSIONAL RECORD a copy of a recent article that appeared in the Berkshire Eagle on June 16, 2001, that details his extraordinary career.

Sacred Heart Vicar Celebrates 50 Years

PITTSFIELD.—The Rev. Royal J. Gardner, parochial vicar of Sacred Heart Parish, celebrated the 50th anniversary of his ordination to the priesthood June 7.

A ceremony marking the event took place June 10, on the 50th anniversary of his first Mass. The Mass at Sacred Heart was concelebrated by Gardner and several visiting priests. Approximately 400 friends and parishioners attended a reception that followed in the school hall.

Gardner was born in Brooklyn, N.Y., on April 28, 1924 to Royal C. Gardner and Beatrice Dewey Gardner Furer. He was educated at St. Mark’s Grammar School and St. Augustine’s High School in Brooklyn. He graduated from Providence (R.I.) College in 1945 and began his study for the priesthood at the Dominican House of Studies in Springfield, Ky., the St. Joseph Dominican House of Philosophy in Somerset, Ohio, and the Dominican House School of Theology in Washington, D.C.

He was ordained a priest in the Dominican Order on June 7, 1951, at St. Dominican’s Church in Washington by auxiliary Bishop John McNamara.

Gardner’s assignment was to St. Vincent Ferrer Church in New York City. He then became dean of admissions at Providence College, a position he held from 1955 to 1963. He served as a retreat director at the St. Stephen Dominican Retreat House in Dover.

He was assistant to the Dominican province of St. Joseph’s Province in New York City from 1974 to 1980.

In 1989, Gardner, wishing to return to parish work, was incardinated by the Rev. Joseph Masciarelli, bishop of Springfield. Incardination is the process by which priests from one diocese are accepted into another diocese for service.

Gardner spent several months at St. Joseph’s in Pittsfield before he was assigned to Sacred Heart as parochial vicar in September 1989. Because he is not yet ready to retire from the active priesthood, at the end of June he will move to St. Teresa’s Church to assist the Rev. John Varley.

Gardner has traveled widely in the past and has assumed the responsibility of directing the gardening on the church’s ground over the years.

CHANGE IN ESTATE TAX WOULD HURT MANY

HON. DOUG BEREUTER
OF NEBRASKA
IN THE HOUSE OF REPRESENTATIVES
Wednesday, July 18, 2001

Mr. BEREUTER. Mr. Speaker, this Member would like to call his colleagues’ attention to the following Op-Ed from the Omaha World Herald, entitled “Change in Estate Tax Would Hurt Many,” as this Op-Ed raises some of the very concerns raised by this Member.

[From the Omaha World Herald, July 7, 2001]

CHANGE IN ESTATE TAX WOULD HURT MANY

By Gary L. Maydew

The new tax bill gradually raises the exemption from estate taxes from the current $675,000 to $3.5 million by the year 2009. The estate tax is then scheduled to be repealed for the year 2010 (through only for one year). So the new law is much better for estate holders in Nebraska and Iowa who hold a lot of appreciated farmland, right?

Not so fast. Accompanying the repeal of estate taxes will be a change in the income tax basis for inherited assets that will be much worse for all but a handful of estates than is the current estate tax. Under the new law, the income tax basis of property inherited is “stepped up” to fair market value at death. This means that the unrealized capital gains existing at death are never taxed.

The new law will, effective in 2010, change the basis to what is known as a carry-over basis. Result: The seller of the property will have a whopping capital gains tax bill.

Example 1: Assume that I.B. Widow dies in 2001 holding farmland with a value of $1 million. The land was purchased many years ago at a cost of $200,000. After deducting various expenses, her taxable estate before the exemption is $675,000. Therefore the unified credit (which has an exemption equivalence of $675,000) results in zero tax. Shortly thereafter, her heirs sell the land. Because their income tax basis is stepped up to $1 million, they will have little or no taxable gain on the sale.

Example 2: Assume the same facts except that she dies in 2010. Again there is no estate tax; but now when her heirs sell the farmland, her tax basis of $200,000 carries over to them. Result: They have an $800,000 capital gain and could owe as much as $160,000 of tax.

Congress must have a short memory. The stepped-up basis rule was briefly repealed in
1976. The resulting outcry from tax practitioners who had the difficult (often impos-
sible) job of determining the tax basis of de-
cedents’ property was so loud that Congress 
retroactively repealed the law change.

Under current law, only a tiny percentage 
of decedents ever have to file federal estate 
tax returns (3.4 percent for those who died in 
1995). Only 668 estate tax returns of Nebraska 
residents were filed in 1997. Those decedents 
had an average gross estate of about 
$1,480,000 and paid an average estate tax of 
slightly more than $94,000.

So in return for exempting a very small 
number of wealthy decedents from estate 
tax, we will be subjecting millions of heirs to 
capital gains tax on property they inherit, 
and further subjecting them to the difficulty 
of providing the tax basis of property that 
may have been acquired decades earlier. This 
is not a good trade-off.

EXTENSIONS OF REMARKS

HONORING THE LIFE OF ED SMITH
HON. SCOTT McINNIS
OF COLORADO
IN THE HOUSE OF REPRESENTATIVES
Wednesday, July 18, 2001

Mr. McINNIS. Mr. Speaker, I would like to 
take this opportunity to honor Ed Smith as we 
sadly mourn his passing. Ed was a man de-
voled to his family and served a dedicated ca-
reer as the Centennial football coach and 
school district administrator. Ed has been a 
model to us all, teaching us how to win, how 
to lose graciously, and how never to give in.

Professionally, Ed was revered by his col-
leagues. Central coach, principal and teacher 
John Rivis told Loretta Sword, of The Pueblo 
Chieftain, “He was the godfather of it all, you 
might say, and he was always there to help me 
if I had a problem or a situation I didn’t have 
a handle on.” His initiative helped ensure 
that the Dutch Clark Stadium had the financial 
and community support necessary to be built. 
Also, he made certain that the annual All-Star 
games were properly organized when they were 
in Pueblo, and that everything went 
smoothly and safely. For his success, he was 
named Honorary Meet Director of the Colo-
rado statewide track meet he helped bring to 
Pueblo, and was honored for his work with the 
athletic arena for the community. Ed was a 
gifted athlete himself, and he never lost his 
love for competition, or his skill at it. When he 
was 91 years old, he shot a hole-in-one with 
twenty-year-old golf clubs he received as a re-
tirement gift.

Throughout his life, Ed received many hon-
or awards and awards, including having his name in-
cluded in the Greater Pueblo Sports Associa-
tion Hall of Fame and the Centennial Hall of 
Fame. Perhaps his greatest reward was that, 
as former coach Solie Raso attested, “I hon-
estly think Ed and his wife, they were at 
peace with one another, their family, and their 
God.” Indeed, Ed was a dedicated husband 
up until his wife, Margaret Boyer Smith, 
passed away. He also devoted himself to his 
two sons, Dr. Dean B. Smith, who preceded 
him in death, and Dr. E. Jim Smith. Ed also 
had sixteen grandchildren and nineteen great-
grandchildren.

Clearly, Mr. Speaker, Ed Smith was an in-
spiration to his students, colleagues, family 
and friends. His dedication and devotion to all 
of his endeavors are unparalleled and should 
not go without recognition. I am proud to have 
this opportunity to pay tribute to such an 
amazing man, he will be greatly missed.

HONORING GERALD RENUART
HON. PETER DEUTSCH
OF FLORIDA
IN THE HOUSE OF REPRESENTATIVES
Wednesday, July 18, 2001

Mr. DEUTSCH. Mr. Speaker, I rise today to 
honor a man who will be greatly missed by all 
those who knew him. A man who served his 
country proudly, and a man who displayed im-
measurable love for his work, his community, 
life, and his family. It brings me great sad-
ness to report that Gerald J. Renuart of Light-
house Point, Florida, passed away on June 
24, 2000, at the age of 63 after a lengthy bat-
tle with cancer.

Gerald Renuart was born in Coral Gables, 
Florida. He attended school at the University of 
Miami where he received a degree in busi-
ness, and went on to Nova University where 
he received his Master’s Degree. Upon gradu-
ation, he began what was to become a very 
long, meaningful life as a contributor to both 
his country and community in a variety of 
ways.

A strong believer in the importance of men-
toring, Gerald worked with local youth through 
his participation with the Boy Scouts. As a 
member of the organization for 25 years, he 
held the position of Scoutmaster for National 
and World Jamborees, Roundtable Commis-
sioner, and District Chairman. He was award-
ed scouting’s highest award, the Silver Bea-
er, for his loyal and dedicated service.

Gerald also occupied the role of civil servant 
for many years. He worked as a Town Man-
ger for Surfside for nine years, and then 
served as a City Administrator and Executive 
Assistant to the Mayor of Lighthouse Point for 
23 years. In addition, he was past president of 
the American Society of Public Administrators 
and the Municipal Finance Officers of Amer-
ica. In recognition of his outstanding public 
service, Gerald Renuart was honored by then 
President Jimmy Carter.

As a retired Naval Officer, Gerald Renuart 
will be given full military honors at Arlington 
National Cemetery on July 20, 2001. These 
honors serve as an example of the caliber of 
men he was and will complement the other ac-
colades received by Mr. Renuart in recog-
nizing him as an admirable and exceptional 
member of his family, community, and nation.

Mr. Speaker, Gerald Renuart was both well-
loved and widely respected by all those 
blessed to have known him. He is survived by 
his father, Firmin, his two brothers, Michael 
and Robert, his sister, Claudette Voehringer, 
his loving wife of 40 years, Maureen, his chil-
dren, Shirley Dion, Ronald and Daniel, and 
eight grandchildren. Gerald selflessly served 
his country. His life’s work was his dream. And 
his family was a source of admiration and 
great pride. Today we celebrate Gerald’s life, 
which serves as a wonderful example to all 
who follow in his footsteps.

HONORING GERALD RENUART
HON. PETER T. KING
OF NEW YORK
IN THE HOUSE OF REPRESENTATIVES
Wednesday, July 18, 2001

Mr. KING. Mr. Speaker, I proudly rise today to 
honor and congratulate Cyril Sweeney, a 
true friend of mine from Castleknock, Dublin, 
Ireland, who celebrated his 60th birthday this 
past July 7th. Cyril, the fourth of nine children, was born in 
Muckerstown, County Dublin, and raised in 
County Meath. Educated at Kilbride Primary 
School, Ballinkill STB and University College, 
Dublin, Cyril distinguished himself as a student 
and World Jamborees, Roundtable Commis-
sioner, and District Chairman. He was award-
ed scouting’s highest award, the Silver Beae-
er, for his loyal and dedicated service. 

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who follow in his footsteps.

Cyril, the fourth of nine children, was born in 
Muckerstown, County Dublin, and raised in 
County Meath. Educated at Kilbride Primary 
School, Ballinkill STB and University College, 
Dublin, Cyril distinguished himself as a student 
and went on to become an accomplished hor-
iculturist. For a number of years Cyril has 
been the proprietor of Sweeney Landscapes Ltd. in Dublin.

Most importantly, however, Cyril is the 
proud father of six children and grandfather of 
four grandchildren. And most significant to me, 
Cyril’s eldest son John married my daughter 
Erin this past February 17th. While everything 
about the wedding and the reception went 
well, it was acknowledged by all that the high-
tight of the day was the speech Cyril delivered 
at the reception. The consensus of those in 
attendance was that Cyril’s speech—which ex-
plored and explained life and its mysteries and 
its unexpected twists and turns—ranks along-
side Cicero’s Orations, Lincoln’s Gettysburg 
Address and the 1916 Easter Proclamation.