

1976. The resulting outcry from tax practitioners who had the difficult (often impossible) job of determining the tax basis of decedents' property was so loud that Congress retroactively repealed the law change.

Under current law, only a tiny percentage of decedents even 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 a 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.

#### 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 devoted to his family and served a dedicated career 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 colleagues. Central coach, principal and teacher John Rivas 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 Colorado 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 thirty-year-old golf clubs he received as a retirement gift.

Throughout his life, Ed received many honors and awards, including having his name included in the Greater Pueblo Sports Association Hall of Fame and the Centennial Hall of Fame. Perhaps his greatest reward was that, as former coach Sollie Raso attested, "I honestly 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 inspiration 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 immeasurable love for his work, his community, his life, and his family. It brings me great sadness to report that Gerald J. Renuart of Lighthouse Point, Florida, passed away on June 24, 2000, at the age of 63 after a lengthy battle with cancer.

Gerald Renuart was born in Coral Gables, Florida. He attended school at the University of Miami where he received a degree in business, and went on to Nova University where he received his Master's Degree. Upon graduation, 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 mentoring, 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 Commissioner, and District Chairman. He was awarded scouting's highest award, the Silver Beaver, for his loyal and dedicated service.

Gerald also occupied the role of civil servant for many years. He worked as a Town Manager 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 America. 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 man he was and will compliment the other accolades received by Mr. Renuart in recognizing 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 children, 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.

#### PERSONAL EXPLANATION

### HON. BOB RILEY

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, July 18, 2001*

Mr. RILEY. Mr. Speaker, I was unavoidably detained for rollcall No. 229, to honor Paul D. Coverdell. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 230, commending the United States military and defense contractor personnel responsible for a successful in-flight ballistic missile defense interceptor test on July 14, 2001. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 231, on agreeing to the substitute amendment. Had I been present I would have voted "no." Mr. Speaker, I was unavoidably detained for rollcall No. 232, proposing an amendment to the Constitution of the United States authorizing the Congress to prohibit the physical desecration of the flag of the United States. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 233, on agreeing to the amendment. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 234, on agreeing to the amendment. Had I been present I would have voted "no." Mr. Speaker, I was unavoidably detained for rollcall No. 235, on agreeing to the amendment. Had I been present I would have voted "no."

#### CONGRATULATIONS TO CYRIL SWEENEY FROM CASTLEKNOCK, DUBLIN, IRELAND, ON HIS 60TH BIRTHDAY

### 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 went on to become an accomplished horticulturist. 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 highlight of the day was the speech Cyril delivered at the reception. The consensus of those in attendance was that Cyril's speech—which explored and explained life and its mysteries and its unexpected twists and turns—ranks alongside Cicero's Orations, Lincoln's Gettysburg Address and the 1916 Easter Proclamation.