1976. The resulting outcry from tax practi-
cioners 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cedents’ property was so loud that Congress retroactively repealed the law change.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 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 deceased
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.

EXTENSIONS OF REMARKS

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 grad-
uation, 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-
er 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 our nation and community have been
lucky enough to have for their leadership,
service, and dedication to their family and
friends. His dedication and devotion to all
of his endeavors are unparalleled and should
good not go without recognition. I am proud to
have this opportunity to pay tribute to such an
amazing man, he will be greatly missed.

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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 unavoid-
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, on agreeing to the amendment. Had I been
present I would have voted "yes." Mr. Speak-
er, I was unavoidably detained for rollcall No.
233, 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 amend-
ment. 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
trew 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, Ballinking STB and University College,
Dublin, Cyril distinguished himself as a student
and went on to become an accomplished hor-
ticulturist. For a number of years Cyril has
been the proprietor of Sweeney Landscapes
Ltd. in Dublin.
Most importantly, however, Cyril is the
pride 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-
plained 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.

July 18, 2001
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