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could not have been awarded to a more deserving human being—Celia Cruz, a living legend, who continues to inspire the world.

THE INTRODUCTION OF THE FAIR TAX TREATMENT FOR INSURANCE AGENTS' TERMINATION PAYMENTS ACT OF 2001

HON. SAM JOHNSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 16, 2001

Mr. SAM JOHNSON of Texas. Mr. Speaker, I rise today in order to introduce a small business tax relief measure that will assist thousands of insurance agents throughout this country as they prepare for retirement.

Many exclusive insurance agents who leave or retire from their jobs receive what is known as a "termination payment" under a contractual agreement with their respective insurance companies. These payments are paid for intangible assets, including the agent's "book of business" and goodwill, and are usually spread out over a series of years.

Currently, there is confusion about the tax treatment of these termination payments, which has caused some IRS field agents to question the capital gains treatment of these payments. My bill, the "Fair Tax Treatment for Insurance Agents" Termination Payments Act of 2000," will make it clear that these termination payments are for the sale or other disposition of intangible capital assets and therefore should be subject to capital gains treatment. A clarification of current law is needed to ensure the correct result and prevent unknowing IRS agents from subjecting innocent insurance agents around the country to attack and audit on an issue that has no basis for controversy.

I urge my colleagues to support my bill and work with me to clarify the law to ensure that insurance agent "termination payments" are subject to capital gains treatment for Federal income tax purposes.

PERSONAL EXPLANATION

HON. JOHN M. McHUGH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 16, 2001

Mr. McHUGH. Mr. Speaker, I was called away from Washington on the evening of October 11th to attend to an ill family member. Due to my absence that evening and on Friday, October 12, I missed votes on the floor of the House of Representatives, including the vote on H.R. 2975, the Provide Appropriate Tools Required to Intercept and Obstruct Terrorism (PATRIOT) Act. Had I been present, I would have voted in support of the legislation and its worthy objective of providing law enforcement officials with additional tools to detect, apprehend, and prosecute terrorists.

The horrific events of September 11th have demonstrated that more needs to be done to protect Americans from terrorism. At the same time, my colleagues and I are quite cognizant

EXTENSIONS OF REMARKS

of our responsibilities in safeguarding the fundamental constitutional rights of the American people. The PATRIOT Act recognizes these concerns and strikes a balance between security enhancements and tools for law enforcement and civil liberties.

TRIBUTE TO MAJOR GENERAL JOHN D. HAVENS

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 16, 2001

Mr. SKELTON. Mr. Speaker, let me take this means to congratulate and pay tribute to General John Havens, who recently retired as the Adjutant General of the Missouri National Guard. He has distinguished himself, the Missouri National Guard, and our nation with dedicated service.

General Havens began his military career as an ROTC cadet at the Missouri School of Mines, now the University of Missouri-Rolla. Upon graduation, he was commissioned as a Second Lieutenant and attended the Army's engineer school at Fort Belvoir, Virginia. Next, General Havens served as a Platoon Leader and Engineer Supply Officer in France and Assistant S4 at Fort Ord, California. General Havens was then released from active duty in 1963.

General Havens' distinguished career with the Missouri National Guard began in 1963 as a Platoon Leader in Rolla, Missouri. He held the same position in Fredericktown, Missouri, and Salem, Missouri, before serving as a Maintenance Officer at Jefferson Barracks, Missouri. General Havens continued to serve at Jefferson Barracks for 11 years, serving as Assistant Operations Officer, Construction Engineer, Engineer Plans Officer, and Facility Engineer. The next position General Havens held was Chief Facility Engineer at Nevada, Missouri, and was then promoted to Commander, Camp Clark Training Site in Nevada. General Havens then served as Director of Facilities at the Missouri National Guard Headquarters.

In July of 1993, General Havens was appointed Assistant Adjutant General, Army, of the Missouri National Guard. He served in this position until 1997 when he was appointed, by Governor Mel Carnahan, Adjutant General of the Missouri National Guard. As the Adjutant General, he was responsible to the Governor for the command and control of 10,000 Missouri Army and Air National Guard personnel. He was also responsible to the Governor for the State Emergency Management Agency and the Civil Air Patrol.

Mr. Speaker, General Havens has had an impressive career in the military. As he prepares for this next stage in his life, I am certain that my colleagues will join me in wishing General Havens all the best. We thank him for his 40 years of service to the United States of America.

October 16, 2001

INDIA FIRING ON KASHMIR OPPORTUNITY TO BRING FREEDOM TO SOUTH ASIA

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 16, 2001

Mr. TOWNS. Mr. Speaker, last year when former President Clinton visited India, 35 Sikhs were massacred in the village of Chithisinghpora. Two independent investigations have shown that the Indian government carried out this massacre. Now Secretary of State Powell is visiting India and Indian troops are firing on Kashmir. I can't help but wonder why the sudden outbreak. It seems odd these incidents occur when American officials visit the country.

Mr. Speaker, this could be an opportunity for the people and nations seeking freedom in South Asia. The Council of Khalistan has put out an open letter saying that now is the ideal time for the people of Kashmir, Khalistan, Nagaland, and the other minority nations of South Asia to claim their freedom.

Clearly, India is taking advantage of the U.S. war on terrorism to advance its own hegemonic agenda. The fact that Sikhs, Kashmiri Muslims, and other minorities are going to be casualties of this strategy is apparently of no importance to them. It's just another opportunity to take down their enemy, Pakistan, which has been an active supporter and participant in the U.S. antiterrorist coalition.

America was founded on the idea of freedom. It is that freedom that the terrorists are trying to destroy. One of the best ways to fight the terrorists is to help spread freedom to new corners of the world.

Mr. Speaker, the time has come to cut off U.S. aid to India in light of its human-rights abuses and its opportunistic use of the antiterrorist effort to promote its narrow interest. It is also time to put the U.S. Congress on record in support of the freedom movements around South Asia in the form of a free and fair plebiscite on their political status. These measures will help spread freedom and undermine the efforts of the terrorists to destroy our principles.

Mr. Speaker, I would like to place the Council of Khalistan's open letter on the Indian attack on Kashmir into the RECORD for the information of my colleagues.

INDIAN ATTACK ON KASHMIR PROVIDES OPPORTUNITY FOR FREEDOM; INDIA IS NOT ONE NATION

Taking advantage of the U.S. war on terrorism to advance its own agenda, India has begun shelling Azad (Free) Kashmir. This action brings the war over Kashmir out into the open just as Secretary of State Colin Powell is arriving in South Asia. Unfortunately, there will undoubtedly be casualties, and most of them will be Kashmiris, Sikhs, and other minorities. The only party that benefits from this is the Indian government, which has murdered over 250,000 Sikhs since 1984, over 200,000 Christians in Nagaland since 1947, more than 75,000 Kashmiri Muslims since 1988, and tens of thousands of Dalits (dark-skinned "Untouchables," the aboriginal people of South Asia), Tamils, Bodos, Assamese, Manipuris, and others.

This act by India shows who America's real allies are, and which country is the real supporter of terrorism. Once again, India is