

field of broadcasting, both in radio and television.

Married to former Mary Kerr, Assemblyman Butler and his lovely wife have three children: Kathleen, a health care administrator; Denis, an attorney; and Thomas, President of Butler Associates, a Manhattan based Public Relations and Marketing Firm.

I was proud to serve with Assemblyman Butler in the New York State Assembly for twelve years, and I am pleased to call him a friend.

Mr. Speaker, please join me in commending Assemblyman Butler for his twenty-four years of advocacy for the people of Queens and New York State.

INTRODUCING A BILL TO ENSURE THAT SMALL BUSINESSES ARE RIGHTFULLY ENTITLED TO USE THE CASH METHOD OF ACCOUNTING

**HON. WALLY HERGER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. HERGER. Mr. Speaker, today I introduce the "Cash Accounting for Small Business Act of 2001," a bill to simplify the tax code and provide relief for small businesses across the nation. I am pleased to be joined in this effort by my colleague on the Ways and Means Committee, Mr. TANNER, along with the chairman and ranking member of the Small Business Committee, Mr. MANZULLO and Ms. NYDIA VELÁZQUEZ.

One of the most complex and burdensome aspects of the Tax Code for many small businesses is also one of the most fundamental—their tax accounting method. While current tax law specifies a \$5 million annual gross receipts test for the use of cash accounting, this test has often been misinterpreted by the IRS, especially for small businesses using inventory.

Today we are introducing the "Cash Accounting for Small Business Act of 2001," legislation to clarify tax accounting rules for small businesses. Our legislation will follow the recommendation of the IRS National Taxpayer Advocate in his 2000 report to Congress by further clarifying the \$5 million threshold for use of the cash method of accounting. For small companies with average annual gross receipts below that level, they will be entitled to use the cash method. In addition, the bill will enable small businesses, particularly service providers below the \$5 million threshold, to avoid the onerous inventory-accounting rules. As a result, small business owners will be able to save time and accounting costs and put them back into productive use.

According to accountants, the use of accrual accounting can increase a small business' accounting costs by as much as 50 percent. For small firms struggling to get their businesses off the ground, that's valuable capital thrown down the drain to pay for unnecessary record-keeping. The costs for failure to comply, however, can be quite high. A survey by the Padgett Business Services Foundation, for example, revealed that on the inventory account-

ing issue alone, a small business found by the IRS to be using the incorrect bookkeeping method can end up paying \$2,000 to \$14,000, with an average of \$7,200 in taxes, interest, and penalties.

Small business owners across the country have been clamoring for tax simplification. This legislation is a down payment on that goal. I urge all my colleagues to join me in this straight-forward effort to infuse some common sense into our overly complicated Tax Code. Small businesses contribute greatly to this country's economy, and they deserve a break from needless government-imposed compliance costs.

A TRIBUTE TO THE HONORABLE ALBERT VANN

**HON. EDOLPHUS TOWNS**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. TOWNS. Mr. Speaker, I wish today to honor New York State Assemblyman Albert Vann of Brooklyn, New York upon his receipt of the Susan G. Hadden Pioneer Award from the Alliance for Public Technology. The Hon. Albert Vann has served as the NYS Assemblyman for the 56th Assembly since 1974. During this time Mr. Vann has been a tireless advocate on behalf of low-income communities, chairing the Assembly Standing Committee on Children and Families as well as the New York State Black and Puerto Rican Caucus. He is currently the Chairman of the Assembly Standing Committee on Corporations, Authorities and Commissions. The 'Corporations' Committee has oversight authority over the New York State Public Service Commission, the regulatory body for telecommunications and cable.

Assemblyman Vann has worked on a variety of initiatives to lay the groundwork to bring technology to low income and rural areas. Mr. Vann worked with me to expand the Congressional Black Caucus' Braintrust Communications Conference to include telecommunications and e-commerce issues. He also worked with the New York State Public Service Commission to create the Diffusion Fund, which provides \$50 million to establish broadband capacity in low-income communities. In addition, he has held a series of technology seminars in his district to provide his constituents with networking opportunities in telecommunications and information services.

Al Vann was selected to serve as co-chair of the Assembly Task Force on Telecommunications where he worked on the ramifications of the 1996 Federal Telecommunications Act for New York State. He has used his positions to ensure that New York State maintains a leadership role on telecommunications issues. Al brought his technology access concerns to a national forum by chairing the National Black Caucus of State Legislators Telecommunications and Energy Committee.

Mr. Speaker, NYS Assemblyman Al Vann has been a tireless advocate on behalf of the technologically underserved, through his hard work and dedication, he has provided access

where otherwise there would not be any. As such, he is more than worthy of receiving our recognition today, and I hope that all of my colleagues will join me in honoring this fine public servant.

INTRODUCTION OF A HOUSE CONTINUING RESOLUTION URGING INCREASED FEDERAL FUNDING FOR JUVENILE (TYPE 1) DIABETES RESEARCH

**HON. GENE GREEN**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. GREEN of Texas. Mr. Speaker, I rise today in support of legislation which urges Congress to increase federal funding for Type I diabetes, also known as juvenile diabetes.

Type I diabetes is a devastating illness that affects over 1 million Americans, many of whom are diagnosed as children. This serious disease robs children of their innocence and independence, and burdens its victims with a lifetime of finger-sticks, shots, and fear of dreaded complications.

Even with a strict regimen of insulin injections, blood-glucose monitoring, diet and exercise, people with Type I diabetes are at severe risk for blindness, kidney failure, amputations, heart disease and stroke.

The burden of diabetes is felt by all Americans. Americans spend \$105 billion each year on the direct and indirect costs of this disease. One of every four Medicare dollars is spent on beneficiaries with diabetes, and one in ten health care dollars overall are spent on individuals with this serious disease.

There is great promise that a cure for Type I can be found in the near future. Advancements in genetic research, transplantation and immunology, and research into potential vaccines all hold the potential to eliminate Type I diabetes. But if we are to find a cure, we in Congress must find the money to pay for it.

The Diabetes Research Working Group (DRWG), a Congressionally appointed panel of experts in diabetes research, issued a report in 1999 that indicates the need for a significant increase in diabetes research. The DRWG recommended a \$4.1 billion increase for diabetes research over a five year period. Congress must heed this report.

This legislation I am introducing today recognizes the particular burden of Type I diabetes, and the need to follow the recommendations of the DRWG. It also recognizes the importance of our partners in the private sector, such as the Juvenile Diabetes Research Foundation, which has donated more than \$326 million to diabetes research since 1970 and will give \$100 million in FY 2001.

Mr. Speaker, full funding for diabetes research will help eradicate this devastating illness, save billions of health care dollars, and end the unnecessary suffering of millions of Americans. I urge all of my colleagues to join me in our fight to cure Type I diabetes.

TEACHER RECRUITMENT AND  
RETENTION ACT**HON. DENNIS MOORE**

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. MOORE. Mr. Speaker, I rise today to ask my colleagues to support the Teacher Recruitment and Retention Act. I am introducing this legislation today to address a pressing need in school districts across the country—the need for teachers at all levels.

Local school districts all over the country are struggling with a teacher shortage that shows no signs of abating in the near future. Urban, rural and suburban districts are all struggling, to different degrees, with this problem caused by a combination of demographic trends and a low teacher retention rate.

The children of the Baby Boomers, or the “Baby Boom Echo,” resulted in a 25% increase in our nation’s birth rate that began in the mid-1970s and reached its peak in 1990 with the birth of 4.1 million children. The children of the Baby Boom Echo are flooding our schools—in the fall of 2000, 53 million young people entered our nation’s public and private classrooms and, for the fourth year in a row, set a new national enrollment record for elementary and secondary education. The record 2000 enrollment reflects an increase of 6.5 million, or 14% since fall 1990.

Furthermore, the U.S. is on the verge of a massive wave of retirements as the large cohort of experienced teachers who were hired in the late 1960s and 1970s begin to leave the profession. A total of 2.2 million teachers are needed to meet enrollment increases in the next 10 years and to offset the large number of teachers who are preparing to retire. The nationwide shortage of teachers is already particularly pronounced in the disciplines of science, math, special education, and foreign languages.

Unfortunately, young teachers are leaving the profession at an alarming rate. Local school administrators are working overtime to find the qualified teachers they need, but their toughest problem is keeping them once hired. Our recent booming economy, which has benefited Americans at all levels, has drawn quality teachers to higher-paying, lower-stress jobs in the private sector. Twenty-two percent of all new teachers leave the profession in the first three years. Studies show that teachers are much more likely to remain in the field of education throughout their career if we can help them through the first three years.

Local school districts are already feeling the effects of this trend. Last year, I conducted a survey of school districts within the Third Congressional District in Kansas, and the principals reported to me that 92% of elementary schools, 95% of junior high/middle schools and 75% of high schools reported they were able to fill all teaching positions with qualified teachers. Furthermore, the principals fully expect this problem to continue—75% of all schools reported they anticipate difficulty hiring qualified teachers in the future, including 90% of the middle school and junior high schools.

It is time for the federal government to assist states and local school districts in attract-

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ing and keeping qualified teachers. It is also time to recognize that recruiting and retaining good teachers is a national priority worthy of federal investment.

Mr. Speaker, today with several of my colleagues I am introducing the Teacher Recruitment and Retention Act. This bill would forgive 100% of federal student loans (up to \$10,000) over five years for any newly qualified educator who: teaches in a low-income school, teaches special education, or teaches in a designated teacher shortage area (as defined by the state departments of education). The provisions of this bill would apply to all Federal Family Education Loan (FFEL) Direct Loans (DL).

I encourage my colleagues to hear the requests of their school districts and join me in cosponsoring this important legislation.

## PERSONAL EXPLANATION

**HON. XAVIER BECERRA**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. BECERRA. Mr. Speaker, on January 30 and 31 and February 6, 7, and 13, I was unable to cast my votes on rollcall votes: No. 5, on motion to suspend and pass H.R. 93; No. 6 on motion to suspend and agree to H. Con. Res. 14; No. 7 on motion to suspend and agree to H. Con. Res. 15; No. 8 on approving the journal; No. 9 on motion to suspend and pass H.J. Res. 7; No. 10 on motion to suspend and agree to H. Res. 28; No. 11 on motion to suspend and pass H.R. 132; No. 12 on motion to suspend and agree to H. Res. 34; and No. 13 on motion to pass H.R. 2. Had I been present for the votes, I would have voted “aye” on rollcall votes 5, 6, 7, 8, 9, 10, 11, 12, and 13.

## HONORING MARY ANNE KELLY

**HON. JOSEPH CROWLEY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. CROWLEY. Mr. Speaker, I rise to honor Mary Anne Kelly for her great commitment to community and family involvement. Kelly will be recognized next week by the Powhatan and Pocahontas Regular Democratic Club for her work on behalf of her community in Long Island City and Astoria, New York.

Kelly’s love for and roots in Queens are deep and long lasting. She was born in St. John’s hospital, then located to Long Island City, where she was raised as the only child of loving parents, Florence and Lawrence Creamer of Astoria. She graduated from St. Joseph’s Grammar School in Astoria with honors and was the recipient of the Math Medal. Mary Anne then attended St. Jean the Baptiste High School in Manhattan where she participated in numerous activities and did volunteer work with the New York Foundling Home. She said that although it was often heart wrenching, it was a wonderful feeling to be able to help infants and toddlers. It was a true labor of love.

Mrs. Kelly had every intention of entering Hunter College with the goal of becoming a Math teacher, as she loved working with children. However, the New York Telephone Company offered a wonderful opportunity to her, and she opted for the business world—a choice she does not regret. She worked for eight years in the commercial department, the last five years as a business representative. Kelly also served as her office’s union representative.

In the summer of 1956, a mutual friend introduced Mary Anne to a wonderful man. Now after 43 years of marriage to Peter Kelly, Mary Anne claims that summer day was the luckiest day of her life. They were married in June of 1958 and had three marvelous children: Peter, now a Civil Court Judge, Anne-Marie, my talented Director of Constituent Service, and Carleen. In addition, they have a loving daughter-in-law Cathy, a terrific son-in-law Robert, and have been blessed with four beautiful grandchildren Christian, Bobby, Brian and Meghan.

Kelly’s involvement with politics started with a phone call from Denis Butler who had decided to run for Democratic leader in Astoria. He invited her to run with him as female co-leader. They had known each other through their mutual involvement in church and Home School activities. Kelly was Vice President of the Rosary Society and had chaired many successful fundraisers for their school. That phone call was the beginning of a wonderful political union and a friendship that lasted through 30 years of service to their community and clubs. They have the honor of being the two leaders, male and female, in Queens who remained in office longer than any other political team. Although Kelly is no longer a Democratic District Leader, a title her daughter Anne-Marie Anzalone now holds, she will always remain devoted to her community and the Pocahontas and Powhatan clubs whose members have been so supportive over the years.

As an elected official, I appreciate the work and dedication of people like Mary Anne Kelly to democracy and good government. Mary Anne is the person who carries the petitions, stuffs the envelopes, helping to elect hundreds of talented men and women to all levels of government, from Queens courts to U.S. President.

Mr. Speaker, please join me recognizing Mrs. Mary Anne Kelly for her lifetime of service to the communities of Astoria and Long Island City, New York.

HONORING JOLIET JUNIOR  
COLLEGE (JJC)**HON. JERRY WELLER**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 14, 2001*

Mr. WELLER. Mr. Speaker, today I honor Joliet Junior College (JJC) as they celebrate their 100 year anniversary and the unveiling of the U.S. Postal Service post card honoring JJC.

JJC is America’s oldest public community college. It began in 1901 as an experimental