

March 6, 2001

time and effort to his church, and proudly served his country in the U.S. Army.

William J. Pitko will be sorely missed in the Poland community. He touched the lives of many people, and was adored by all who had the privilege to know him. I extend my deepest sympathy to his friends and family.

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RESTORATION OF WOMEN'S  
CITIZENSHIP ACT

**HON. ANNA G. ESHOO**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Ms. ESHOO. Mr. Speaker, I rise on the third day of National Women's History Month to reintroduce the Restoration of Women's Citizenship Act, legislation that corrects an antiquated law that mars our Nation's history.

In 1922, Rose Bouslacchi, an American citizen, married Conrad Sabatini, a tailor by profession and an immigrant from Northern Italy. When the couple married, a Federal law existed which stripped women of their U.S. citizenship if they married resident alien men, but the law did not apply to men. Ironically, a year later the U.S. granted Conrad Sabatini the privilege of citizenship while his wife, Rose Bouslacchi, lost hers.

During the course of her life, Rose Bouslacchi reared a family of five daughters, each a college graduate and each a contributor to the well-being of our Nation. Four became teachers and one became a nurse. Rose Bouslacchi was an active member of her church and worked with her husband in the running of their business. Her life embodied the values of family and faith, representing the best of America. But, Rose Bouslacchi could never be called an American again.

Rose Bouslacchi was not alone. There were many women affected by this law. After decades of women voicing the gender inequities of our laws, Congress modified the law. In 1952, Congress enacted a procedure for women wronged by the 1907 law to regain their citizenship. A legislative oversight, however, failed to provide a procedure to enable deceased women to have their citizenship restored posthumously. Thus, many families like Rose Bouslacchi's have been left without any recompense. The Restoration of Women's Citizenship Act would grant U.S. citizenship posthumously to the women who were wronged in 1907 and were unable to benefit from the 1952 law.

I urge all my colleagues to celebrate National Women's History Month and honor those deceased women and their families by cosponsoring the Restoration of Women's Citizenship Act.

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TRIBUTE TO THE LATE SEELY  
JOHNSTON

**HON. TIM JOHNSON**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. JOHNSON of Illinois. Mr. Speaker, on February 7, 2001, the 15th District of Illinois

EXTENSIONS OF REMARKS

lost a dear friend in Seely Johnston. Seely was born May 25, 1903 and lived in the Champaign-Urbana area for all of his 97 years. During that time he made his mark as a Champaign City Council member, sporting goods store owner, and friend of all. Seely said he was always guided by the advice of his father who told him once that making a living is important, but not as important as making friends. Whether it was with the likes of Harry Houdini or one of the many University of Illinois students he had over for breakfast every Sunday morning, Seely took this advice to heart. There are few people, in each community and generation, who not only enrich lives during their lifetime, but also leave a legacy. Seely Johnston was one of these people. Without Seely, the Champaign-Urbana area would have been a lesser place.

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INTRODUCTION OF A BILL TO  
REDUCE THE ALTERNATIVE  
MINIMUM TAX RATE TO 25 PERCENT

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. CRANE. Mr. Speaker, today I am introducing three pieces of legislation to refine the tax proposal put forward by President Bush. Let me state at the outset that I fully support President Bush's tax proposal as he laid it out. I think it is appropriate for the times and well-designed. Even so, there is no legislation or proposal that cannot be improved upon. And so I offer these three bills in this spirit and in the belief that the President in all likelihood would and should support them.

The first bill I am introducing takes as its starting point the income tax rate reductions proposed by President Bush, phased in over ten years. I have included these rate reductions to provide the context for my proposed refinement, which is to reduce the tax rates of the individual Alternative Minimum Tax (AMT) from 26 and 28 percent to 25 percent, consistent with the reduction of an individual income tax rate under the Bush proposal from 28 to 25 percent.

The individual (AMT) is a complex and unfortunate aspect of our tax code. Most taxpayers are blissfully unaware that they are, in fact, subject to two federal income taxes—the regular income tax and the AMT—and that their annual tax liability is the greater of the two produced by these two systems. The modern AMT was intended to ensure that certain upper-income taxpayers paid a significant amount of tax. It was to achieve this objective by denying to these taxpayers certain deductions and exemptions available under the regular income tax. For example, in addition to denying taxpayers any of a set of "preferences", such esoteric items as excess intangible drilling costs and a deduction for pollution control facilities, the AMT denies taxpayers the personal exemptions allowed under the regular income tax, and denies them a deduction for State and local taxes paid.

For a variety of reasons, the number of taxpayers, especially middle-income families, subject to the individual AMT has been soar-

ing in recent years, and this trend is expected to continue. Ideally, the AMT should be repealed outright. The abuses the AMT was established to address have long since been eliminated from the income tax. Until full repeal becomes timely, however, we must at least ensure that matters do not worsen.

In the context of the Bush income tax rate reductions, the AMT poses additional problems because these rate reductions do not extend to the AMT rate. This means that many taxpayers currently subject to the AMT suffer the additional wrong of being excluded from any tax relief under the Bush program. This is patently unfair as many Members on both sides of the aisle have pointed out.

It also means that many more taxpayers will see far less tax relief than is intended. This would occur for those taxpayers whose current regular income tax liability barely exceeds their AMT liability. Once the Bush rate reductions are put into effect, these taxpayers' regular income tax liability will drop below their AMT liability. They will still receive some tax relief, to be sure, but far less than they expected and far less than was anticipated when the Bush proposal was developed.

The new income tax rate structure suggested by President Bush starts at 10 percent, and then rises to 15 percent, 25 percent, and finally 33 percent. The current individual AMT has two rates of 26 and 28 percent. My bill reduces the AMT rates to a single rate at 25 percent to be more consistent with the President's proposed rates. Thus, my proposal would reduce marginal tax rates for AMT filers so they, too, have a better incentive to work, save, and invest. Just as important, however, under my bill current AMT filers and near AMT filers would join with all other taxpayers in enjoying significant tax relief.

This legislation is sound tax policy. By any measure it increases fairness in the tax code. And it deserves the support of this Congress.

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IN HONOR OF THOMAS G. FERN

**HON. KEN LUCAS**

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 6, 2001*

Mr. LUCAS of Kentucky. Mr. Speaker, I rise today in recognition of Thomas G. Fern, immediate past State Director of the United States Department of Agriculture in Kentucky.

For more than 35 years, Mr. Fern has served the people of Kentucky thru his work at USDA/Rural Development, formerly the Farmers Home Administration. Mr. Fern served as Assistant County Director, County Director, and District Director before being appointed State Director by President Clinton in 1993. His broad experience in agriculture, housing, and community development made him a strong advocate for the people of rural Kentucky. His wealth of experience and knowledge qualified him to serve on various committees and commissions such as the Kentucky Renaissance Committee, The Kentucky Rural Water Resource Commission, and the Kentucky Appalachian Commission.

Mr. Fern administered with great professionalism the programs offered by USDA

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