

cellular industry has no clear, definitive guidance regarding the class lives and recovery periods of cellular assets. Therefore, the Internal Revenue Service and cellular companies have been left to resolve depreciation treatment on an ad hoc basis for these assets as the industry has rapidly progressed.

The result is that both cellular telecommunications companies and the Internal Revenue Service are expending significant resources in auditing and settling disputes involving the depreciation of cellular telecommunications equipment. This process is obviously costly and inefficient for taxpayers and the Service, but it also leaves affected companies with a great deal of uncertainty as to the tax treatment, and therefore expected after-tax return, they can expect on their

The Treasury Department's "Report to the Congress on Depreciation Recovery Periods and Methods" tacitly acknowledges this point. In its discussion about how to treat assets used in newly-emerging industries, such as the cellular telecommunications industry, the report states:

[t]he IRS normally will attempt to identify those characteristics of the new activity that most nearly match the characteristics of existing asset classes. However, this practice may eventually become questionable in a system where asset classes are seldom, if ever, reviewed and revised. The cellular phone industry, which did not exist when the current asset classes were defined, is a case in point. This industry's assets differ in many respects from those used by wired telephone service, and may not fit well into the existing definitions for telephony-related classes.

Rather than force cellular telecommunications equipment into wireline telephony "transmission" or "distribution" classes, a better solution would clarify that cellular telecommunications equipment is "qualified technological equipment." The Internal Revenue Code currently defines qualified technological equipment as any computer or peripheral equipment and any high technology telephone station equipment installed on a customer's premises.

The cellular telecommunications industry has been one of the fastest growing industries in the United States since the mid-1980s, as evidenced by the following statistics:

The domestic subscriber population has grown from less than 350,000 in 1985 to 86 million by 1999, and is projected to grow to 175 million by 2007.

The industry directly provided 4,334 jobs in 1986, which grew to over 155,000 directly provided jobs and one million indirectly created jobs by 1999.

Capital expenditures on cellular assets exceeded \$15 billion in 1999.

The rapid technological progress exhibited by the cellular telecommunications industry illustrates how the tax code needs to be flexible to adapt to future technologies and technological changes. Continued rapid advancement is on the horizon, including wireless fax, high-speed data, video capability, and a multitude of wireless Internet services. It is impossible in 2001 to anticipate properly the new equipment that will support this growth even two years hence. I urge my colleagues to support this important clarification to the tax law.

EXTENSIONS OF REMARKS

IN HONOR OF MS. JAZMYN SMITH

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. THOMPSON of Mississippi. Mr. Speaker, I rise today to pay tribute to a young Mississippi student from my district who has achieved national recognition for exemplary volunteer service in her community, Jazmyrn Smith of Greenville, Mississippi has just been named one of my state's top honorees in The 2001 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state, the District of Columbia, and Puerto Rico.

Ms. Smith is being recognized for the creation of a youth service club that gives teens a safe and healthy social outlet while providing valuable volunteer service to the community.

In light of numerous statistics that indicate Americans today are less involved in their communities than they once were, it's vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we, as individual citizens, can work together at the local level to ensure the health and vitality of our towns and neighborhoods. Young volunteers like Ms. Smith are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

The program that brought this young role model to our attention—The Prudential Spirit of Community Awards—was created by The Prudential Insurance Company of America in partnership with the National Association of Secondary School Principals in 1995 to impress upon all youth volunteers that their contributions are critically important and highly valued, and to inspire other young people to follow their example. Over the past six years, the program has become the nation's largest youth recognition effort based solely on community service, with nearly 100,000 youngsters participating since its inception.

Ms. Smith should be extremely proud to have been singled out from such a large group of dedicated volunteers. I heartily applaud Ms. Smith for her initiative in seeking to make her community a better place to live, and for the positive impact he has had on the lives of others. She has demonstrated a level of commitment and accomplishment that is truly extraordinary in today's world, and deserves our sincere admiration and respect. Her actions show that young Americans can—and do—play important roles in our communities, and that America's community spirit continues to hold tremendous promise for the future.

Mr. Speaker, I ask that you join me in saluting a great young role model, Ms. Jazmyrn Smith.

March 28, 2001

RETIRING DEPUTY ADMINISTRATOR OF THE DRUG ENFORCEMENT ADMINISTRATION
JULIO F. MERCADO

HON. BOB BARR

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. BARR of Georgia. Mr. Speaker, I have often said that one man can make a difference. And I will always hold on to that belief, because it goes to the very core of what America is all about. We are a free nation, fashioned out of the heroic efforts of men and women who never considered that failure was an option. Each one made a difference.

The recent retirement of Julio F. Mercado, the Deputy Administrator of the Drug Enforcement Administration, brings to a close a distinguished 28-year career in Law Enforcement. Julio Mercado served his country and he made a difference during the nearly three decades that he wore a badge and carried a gun. Special Agent Mercado is one of those American patriots who has always made a difference. Born in Puerto Rico and growing up in the South Bronx of New York City he knew why law enforcement must be a community-based effort, better than anyone else. The enforcement of the rule of law and community participation has been the hallmark of his career.

His concept of service to his country always transcended his own personal plans and desires; as you could ask his wife, Elizabeth, and his four children. His duty came first initially as a United States Marine, then as a dedicated lawman, and lastly, as a concerned and active citizen of this great nation. The men that served with him in the United States Marine Corps would have followed him anywhere . . . because he is a leader. The Policemen he served with in the 47th Precinct in the New York Police Department considered him a "cop's cop". His fellow D.E.A. agents knew that when Julio Mercado was on a case, everything would turn out alright and everyone would go home in one piece. There is no greater praise for a D.E.A. agent working the streets.

His technical and tactical competence set the standard for the men and women who followed him. His undercover work, in the most dangerous of situations, is the stuff that legends are made of. He rose to the very top of his profession in the D.E.A. by working harder than anyone else while always extending that helping hand to others at each and every opportunity. He risked his life in the line of duty on many occasions. He is

Julio Mercado has been recognized for his service by law enforcement organizations throughout the globe. Perhaps the Colombian Antinarcotics Agents said it best when last January, he was awarded the Distinguished Service Cross of the Colombian National Police, the highest award presented to an American. The citation described him as a law enforcement official of great courage, dedication and wisdom. These words came from a police force that has suffered over 5,000 policemen killed in the past decade, fighting the war on drugs. They more than anyone else, captured

the essence of what Julio F. Mercado has meant to international law enforcement. His name is spoken with great respect and warmth wherever honest cops gather. He is truly a "cop's cop."

I am proud to stand in the halls of the United States Congress to recognize Julio F. Mercado for his superb service to this great nation. He is a role model for young Americans. He grew up in the D.E.A. and the D.E.A. grew with him. The success of this great law enforcement agency is the culmination of the efforts of men and women like Julio Mercado. His story is an outstanding example of how one man, who came from humble beginnings, can serve his country and his fellow man and can truly make a difference. Our country owes him and his family, a great debt of gratitude.

**JULIO F. MERCADO, DEPUTY ADMINISTRATOR,
DRUG ENFORCEMENT ADMINISTRATION, U.S.
DEPARTMENT OF JUSTICE**

Julio F. Mercado began his law enforcement career with the New York Police Department, assigned to the 47th Precinct, in 1973. During that period, he worked with DEA as part of the Task Force. Mr. Mercado's employment with DEA commenced in 1979, with his assignment to the New York Field Division. During his tenure, he conducted nearly 700 undercover buys and had a 100% conviction rate. Mr. Mercado, who is fluent in the Spanish language, remained in New York until his assignment to San Juan, Puerto Rico, in 1984. He was promoted to Group Supervisor in 1987 and was transferred to the McAllen District Office, McAllen, Texas. In 1990, Mr. Mercado received his first Headquarters assignment and served as Staff Coordinator of the Heroin Investigations Section until 1992. Next, he was assigned to the Special Operations Division, where he served as the Deputy Chief. In 1995, Mr. Mercado was promoted to Assistant Special Agent in Charge, Caribbean Division, San Juan, Puerto Rico. During this assignment he became involved in many high-profile cases, as well as community drug education and prevention programs in Puerto Rico.

Mr. Mercado was selected as Special Agent in charge, Dallas Field Division, Dallas, Texas, on February 21, 1997, and reported on May 25, 1997. On November 2, 1999, Mr. Mercado was named Acting Deputy Administrator of the DEA and was confirmed by the U.S. Senate as Deputy Administrator on June 29, 2000. He was sworn in on September 12, 2000.

Mr. Mercado is a member of the Greater Dallas Crime Commission; the Texas Police Chiefs Association; the International Association of Chiefs of Police; the League of United Latin American Citizens, and the Texas Narcotics Officers Association. He attended John Jay College in New York, with a major in Criminal Justice.

Mr. Mercado and his wife, Elizabeth, have four children and four grandchildren.

**HONORING MR. JOHN YOUNGER OF
NASHVILLE, TENNESSEE ON THE
OCCASION OF HIS RETIREMENT**

HON. BOB CLEMENT

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. CLEMENT. Mr. Speaker, I rise today to honor Mr. John Younger of Nashville, Ten-

nessee, on the occasion of his retirement. John Younger's thirty-year career in education has fittingly culminated in his most recent position as headmaster at Franklin Road Academy (FRA). Younger has risen to the top of his profession both in the public and private school systems.

John Younger is well respected by his peers and former students as a master educator. In fact, Mr. Younger taught me as a student at Hillsboro High School. We've been privileged to work together over the years in many capacities. I consider him a good friend and mentor.

Younger earned a B.S. degree from Middle Tennessee State University (MTSU) and a Master's of Mathematics and Educational Administration from George Peabody College. He is the Chairman of the Board of the Tennessee Teachers Credit Union and also chairs the Personnel Committee at Christ Episcopal Church.

Mr. Younger is a familiar face to students in Nashville. Beginning at the teaching level, he spent a number of years as an educator in the Davidson County Metropolitan School System teaching mathematics at both Hillsboro and Issac Litton High Schools, as well as coaching football, basketball and track.

His move to the administrative level came in 1965, when he was named assistant principal for Highland Heights Junior High School. In 1967 he became principal at Bellevue High School overseeing more than 750 seventh through twelfth grade students.

Due to his outstanding performances, Younger was recruited for the "central office" at Metro Schools, where he initially served as Supervisor of Mathematics. In this position, he developed the math curriculum, selected textbooks, assigned teachers, and coordinated staff development for the entire Metro School System.

Continuing with Metro Schools, Younger was named Director of Employer Relations, where he negotiated for all employees in the school system, developed personnel policies, and resolved grievances. In 1978, Younger became the Assistant Superintendent for Business Services where he was responsible for all business and financial activities of Metro Schools. Again climbing in Metro Schools, he was named Assistant Superintendent for Administrative Services, accountable for school programs involving 67,000 students before retiring from the public school system.

However, Younger returned to education when approached by the Board of Trustees at FRA in 1994 to become the Director of Business and Finance. Soon after making the transition to Franklin Road Academy (FRA) he was asked to spearhead an effort to construct a new middle school and fine arts center. His time at FRA has proven extremely fruitful and produced much growth.

Further, he has been active in civic and community organizations, serving on the boards of the PENCIL Foundation, the American Heart Association, the East Nashville YMCA, and the Old Hickory Country Club. Additionally, he is past president of the Tennessee Association of School Business Officials.

John Younger has been recognized for his outstanding contributions to the educational

field numerous times by his peers. These awards include: Tennessee's Outstanding Achievement Award from Governor Ned Ray McWherter in 1992; Educational Administrator of the Year for Metropolitan Nashville Schools; Distinguished Service Award and Life Membership Award from the Tennessee Association of School Business Officials; and Distinguished Member Award from the Southeastern Association of School Business Officials.

Younger's wife Jessica is a teacher with experience in both public and private schools throughout Middle Tennessee. They have one daughter, Mary Clare, of Knoxville.

Although John Younger is a man of stature in the community, he is never too busy to stop and listen to students or serve those around him. His life is a true success story—one of joy, humility, faith, friendship, and truth. I wish him the best in his retirement and all of his future endeavors.

**BLUE COLLAR GOVERNMENT
EMPLOYEES DESERVE BETTER**

HON. CIRO D. RODRIGUEZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. RODRIGUEZ. Mr. Speaker, I rise on behalf of the 225,000 blue-collar employees who work for the federal government. These trade, craft, and labor employees are essential to our federal government's daily operation, yet we are not treating them with respect and dignity by paying them fairly under the Federal Wage System. Today I am introducing legislation, the Federal Wage Worker Pay Fairness Act of 2001, which addresses the fundamental problems with our federal wage system.

Blue-collar federal employees, a majority of whom work for the Department of Defense (DoD) and the Department of Veterans Affairs (VA), are key to the security and defense of our nation. They perform a range of duties critical to the success of military missions and the safety of our soldiers. They maintain our tanks and fighter planes, they repair ships and they handle munitions. It is by their sweat and hard work that we show our commitment to and support of our armed forces.

Wage grade employees in the VA are the men and women who work to fulfill America's promise to our veterans. Many of these workers are veterans themselves. They are the food service employees who prepare and deliver the nourishment veterans need to heal and recover from illness. They are the housekeepers who do the dirty and often hazardous work of maintaining a safe and clean hospital. They are the carpenters, mechanics, and electricians who keep the VA hospitals operating 24 hours-a-day, seven days a week.

The pay for wage grade employees is supposed to be set according to local prevailing rates—rates which compare to the same types of jobs performed by their non-federal counterparts. But for too long, federal employees have not been compensated at prevailing rates. They are not making a living wage. Many of the wage grade workers at the lower grades cannot afford the premiums on their federal health insurance plans. Some are even