

on the occasion of its 100th Anniversary. This year, nearly 200,000 Junior League women are celebrating 100 years of volunteer community service. With a century of action for family literacy, senior citizen care, battered women's shelters, affordable day care, AIDS education, pregnancy prevention and multicultural awareness to their credit, the members of Junior Leagues in 295 communities in four countries have much to celebrate.

The Junior League reached its centennial milestone this year with a phenomenal legacy of achievement in local communities. In 1901, Barnard College student Mary Harriman established the Junior League "to foster among its members the interest in undertakings for the betterment of the social, economic and educational conditions in the City of New York." Mary Harriman's idea—that a group of women could be a powerful force for change—has resonated throughout this century. What began with 80 young women traveling to Manhattan's Lower East Side to volunteer at a settlement house, has blossomed into a growing movement of trained volunteers improving their communities through direct service, public education, advocacy, fundraising and sheer hard work.

Individual Junior Leagues contribute mightily to their local communities. Aspects of our social, cultural and political fabric that we take for granted—free school lunches, children's theatre and museums, domestic violence legislation, volunteer bureaus, quality TV programming for children—are among the innovations led by the Junior League.

Today, Leagues work with babies with HIV, abused children and the homeless and serve as mentors to young women and girls. They initiate and staff childcare centers, fund breast cancer research and protect the environment. In short, the Junior League can be credited with implementing change and improving conditions in almost every sector. In recognition of decades of these sustained contributions, in 1989, the Association of Junior Leagues International (AJLI) was presented with the prestigious U.S. President's Volunteer Action Award.

In 1901, membership in the Junior League gave women a rare opportunity to take a leadership role in the wider world. Today, even with increased professional opportunities for women, the Junior League continues to offer women a unique and powerful way to make a difference, take risks and become community leaders. In spite of the fact that two-thirds of the members are working women, they still commit their valuable time to serving their communities through the Junior League.

It is no great surprise that 46 percent of Junior League members are "Roper Influentials"—political and social trendsetters who influence their friends and acquaintances on an impressive array of topics such as computers, investment ideas, health issues, politics, cars and children.

With nearly a century of service to its credit, the Junior League is an icon in the fabric of community life in the United States, Canada, Mexico and Great Britain. The women leaders of the Junior League are a powerful force, offering professional experience and vital support to the volunteer sector. I am proud of my own membership in the Junior League and

can personally attest to the dedication of the women who give their time and expertise to the Junior League.

The Junior Leagues' Centennial celebration will last all year long, with a special international celebration in New York City at the League's 2001 Annual Conference, Wednesday, April 25 through Sunday, April 29, 2001.

Mr. Speaker, I am delighted to congratulate the New York Junior League on its 100th Anniversary and I wish them many more years of successful service to their communities.

PERSONAL EXPLANATION

HON. PATRICK J. KENNEDY

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 24, 2001

Mr. KENNEDY of Rhode Island. Mr. Speaker, on April 4, 2001, I was in the First District of Rhode Island and consequently I missed six votes.

Had I been here I would have voted: "Yea" on rollcall No. 79; "Yea" on rollcall No. 80; "Yea" on rollcall No. 81; "Yea" on rollcall No. 82; "Yea" on rollcall No. 83; "No" on rollcall No. 84.

TEMPLE UNIVERSITY DENTAL CLASS OF 1951 CELEBRATES 50TH ANNIVERSARY

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 24, 2001

Mr. KANJORSKI. Mr. Speaker, I rise today to pay tribute to the Class of 1951 of the Dental School of Temple University, which will hold a reunion and celebration on May 5 and 6 in Philadelphia at Sugarloaf, the university's conference center.

When this class, which I am proud to say includes my cousin, Dr. Ray Chase, enrolled in 1947, a unique group of young men entered into the annals of history. Ninety-seven percent of these students served their country in various branches of the armed services during World War II, and all members of the class in their combined years in the practice of dentistry served in caring for the health of their respective communities throughout the United States.

During their time at Temple, a distinct feeling of camaraderie was felt among the whole class. The students came to one another's assistance not only in the seriousness of their studies, but also in the lighter pursuits. For two years, the class assembled its talent for an annual vaudeville performance complete with dancers, singers, instrumentalists and stand-up comedians. That was entirely new to the dental school and was a resounding success.

That class spirit has continued over the fifty years since, and get-togethers, newsletters and numerous phone calls have kept these men close and have developed among them some of their dearest friends. I would now like to read into the record the names of these distinguished men:

Robert H. Alber, John R. Albert, John C. Andrews, Irving Archinow, Robert J. Arner, Alberto E. Ayes, John A. Babett, Matthew F. Barnett, Claude M. Basler, Jr., Bernard M. Blaum, Joseph M. Blessing, Jr., Howard L. Britton, Jr., Elmer H. Brown, Jr., Ralph Buterbaugh, Jr., Charles E. Carey, Edward J. Carolan, Robert J. Clauser, Cecil F. Clement, Jr., Simon G. Coben, Joseph Cohen, Walter M. Culbert;

Raymond F. Chase, Eugene S. Czarnecki, Anthony T. D'Agostino, John A. D'Alessandro, Thomas L. Davis, Hugh V. Day, Melvin Denholtz, Stanley B. Dietz, Joseph E. Donnelly, Louis L. Dublin, John H. Eck, Arthur R. Erlacher, Stephen R. Falken, Theodore Feldman, Edward F. Flood, David E. Fox, Irvin R. Friedman, Richard B. Funk, Leonard F. Giordano, William L. Glickman, Fred Goldman, Spurgeon T. Gotwalt, John D.G. Grant;

Barton H. Greenberg, Shelly M. Greene, Lewis G. Gunn, William C. Haberstroh, Joseph F. Hacker, Jr., Robert W. Hemperly, Dallas C. Hess, Garth N. Huckins, Theodore F. Jarvis, Irving Kanefsky, Chester L. Karwanski, William Kasler, Eugene E. Katz, Frank J. Keating, Martin H. Kiefer, David Klebanoff, Milton Klempart, William J. Klink, Bernard Kreshtool, Aaron Kubly, Theodore Kurta, Frank H. Laedlein, Albert V. LaRocca, Leroy P. Leahy, Charles J. Lentz, Joel G. Lippe, Marshall K. Ludwig, John H. McCutcheon, Walter E. Magann;

Herman D. Marggraff, C. Robert Martin, Paul D. Mattern, Perry M. Matz, Jack B. Metzger, Harry Mildvan, Frederick J. Monaghan, Sylvan Morein, Robert D. Moyer, Charles A. Nagle, Jr., John H. Nelson, Samuel S. Novich, Edward J. O'Donnell, Sidney B. Parmet, Samuel J. Paul, Daniel E. Pfeil, Richard Pitel, Erwin P. Plotnick, Irwin J. Plotnick, Arthur J. Ravage, Edward F. Reichert, Richard E. Reut, George Richterman, Charles W. Riley, Carmen Riviello, Vincent J. Roach, Homer G. Robinson, Richard A. Ross, John A. Rusch, Baxter B. Sapp, Jr.;

Bernard Sarnow, Harry L. Schiff, Burton Schwartz, Samuel J. Schwartz, Lambert Seltzer, George M. Shopp, Daniel H. Shuck, Joseph P. Skellchock, H. Norris Smith, Thomas J. Smith, Joseph A. Solecki, Jr., Stephen S. Soltis, Gilbert A. Stegelske, Frank D. Summers, Gerald O. Sveen, Earl R. Thomas, Jr., David N. Thompson, James A. Turner, Edward A. Walinchus, John W. Weaver, William C.V. Wells, Jr., Fritz D. Yealy, Donald W. Zahnke, John E. Zerbe, and Louis Zislis.

Mr. Speaker, I am pleased to call to the attention of the House of Representatives the 50th anniversary of the Class of 1951 of the Dental School of Temple University, and I wish them all the best.

DEATH TAX ELIMINATION ACT OF 2001

SPEECH OF

HON. JOHN J. LaFALCE

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 4, 2001

Mr. LaFALCE. Mr. Speaker, I strongly oppose today's bill, which is a clumsy attempt to implement a bad idea. Complete repeal of the estate tax—a tax that by 2005 will affect only the wealthiest 1% of all decedents in the

United States—is a bad idea. It marks a major step away from tax fairness, and greatly undermines our ability to address pressing federal needs. The clumsiness comes in the Republicans' attempt to hide the true costs of estate tax repeal, as well as their efforts to limit these costs through a complicated capital gains tax scheme.

As a result, not only do those who believe in tax fairness and fiscal responsibility have good reason to strongly oppose this bill, but even those who believe in estate tax repeal have grounds to reject this plan. We can make the estate tax more fair by immediately raising the exclusion limits on estates. But to repeal the tax altogether would be tremendously unfair to the 99% of Americans who will shoulder the costs.

#### A BETTER WAY TO REFORM THE ESTATE TAX

As a small business advocate, I have long supported proposals to raise the exclusion limits on estates subject to taxation. A very small number of family businesses and farms (just 4% of estate tax revenues come from small businesses, and just 1/4 of 1% come from family farms) currently face onerous tax burdens as a result of the estate tax. While their numbers are small, these "middle class" family businesses and farms deserve relief from the estate tax.

And in fact, we have already made considerable progress in this effort: under current law, only the wealthiest 1% of estates will face any tax whatsoever by 2005. Under the Democratic alternative to today's bill, just 0.5% of all decedents would be subject to the tax. This 0.5% of estates would be composed exclusively of the very, very wealthy.

#### ESTATE TAX REPEAL IS UNFAIR

When fully implemented, the Republican plan to repeal the estate tax would provide \$662 billion of tax relief to the wealthiest 1% of Americans. By any measure, that's a lot of money. But to put it in some perspective, consider how this tax cut compares to some of the Administration's spending priorities. The President has made education funding his top budget priority, yet provides only \$41 billion in new funding over the next decade for education programs—and even that amount is inflated (unspecified targeted cuts in some education programs will reduce this gross figure). At the same time, the President has called for a new prescription drug benefit for seniors, but has allocated just \$110 billion over ten years for it, far below any reasonable estimate of the program's true cost. In both cases, the President has devoted far more lip service than dollars to pressing national needs. Importantly, both priorities could be fully funded with the revenues lost to estate tax repeal.

It is rarely popular to promote the virtues of any tax. Nonetheless, that is just what some of the nation's wealthiest individuals effectively did recently in publicly opposing estate tax repeal. The likes of Bill Gates, Warren Buffett, and George Soros worry about the effects of repeal, arguing that the repeal will discourage and virtually eliminate substantial amounts of charitable giving, an will exacerbate the concentration of our nation's wealth in the hands of just a few families.

Concern about the concentration of wealth is particularly appropriate in recent years. Over the past decade, after-tax income for the

wealthiest 1% of Americans grew by a stunning 40%, while after-tax income gains for the bottom 90% averaged just 5%. In the face of this growing income disparity, we are about to further advantage the wealthiest 1% with a \$660 billion estate tax bonus. Today's bill is by far the most unfair and regressive element of the aggregate Republican tax package. But it is important to note that 40% of American families—those earning less than \$27,000—will receive virtually no benefit at all from any of the Republican tax cuts, whether rate reductions, so-called marriage penalty relief, or expansion of the child tax credit.

These families are excluded from the Republican plan, not because they don't pay any taxes; in fact, all of them pay substantial federal taxes through the payroll tax, and for many, these taxes are onerous. These tax-paying families are excluded from the Republican's tax relief simply because the Republicans chose to award the lion's share of tax relief to the very wealthy. Yet, the 40% of families excluded from the Republican plan are the same taxpayers whose incomes have barely registered a gain in the midst of a decade-long economic expansion. Again, they—40% of all American families, those at the bottom—get nothing.

#### A CLUMSY ATTEMPT TO LIMIT REVENUE LOSSES

The Republicans faced a funding dilemma in crafting this legislation—they have already promised too much tax relief to wealthy Americans in other tax bills and have run out of room in their own budget to pay for estate tax repeal. As a result, they have resorted to a scheme that hides the true costs of repeal, while also attempting to recover some of the revenue losses through new capital gains taxes.

The drafters of this bill have back loaded its costs so that the true cost of repeal falls outside the 10-year budgetary window. They accomplish this by phasing in repeal at a snail's pace through 2011, and then quickly implementing complete repeal in the following year. As a result, the cost of this bill through 2011 is \$193 billion; yet, if it were implemented immediately, the cost would skyrocket to \$662 billion. Due to backloading, the same family businesses and farms that would benefit almost immediately from the Democratic plan to raise estate exclusion limits would continue to pay substantial estate taxes for the next ten years under the Republican plan.

But even cost backloading was not enough to limit the 10-year revenue losses from the Republican bill. In order to find more cost savings, the bill's drafters decided to shift the capital gains treatment of taxable estates from a "stepped up" basis to a "carryover" basis. Under current law, heirs are subject to capital gains taxes on estate assets sold based on the value of these assets when they were transferred from the decedent ("stepped up" basis). Under this bill, heirs would be subject to capital gains taxes based on the value of these assets when they were purchased by the decedent ("carryover" basis). The fatal flaw of this change lies in its complexity. In 1976, Congress passed legislation shifting from a stepped up basis to a carryover basis on estate assets, but the plan was abandoned before it could take effect. Congress repealed the 1976 tax change in 1980 after realizing

that the change was unworkable and would impose an unacceptably large administrative burden on estate planners, heirs, and the Treasury Department.

There is a way out of this mess for the Republicans. They should adopt the Democratic alternative, which immediately raises the exclusion for estates to \$2 million (\$4 million per couple). By 2010, these exclusions would rise to \$2.5 million (\$5 million per couple). Such changes would appropriately target the estate tax to very wealthy estates and would do so almost immediately, not ten years from now. Raising exclusion limits would retain the core progressivity of our tax code while limiting revenue losses.

#### SALUTING MT. WHITNEY HIGH SCHOOL STUDENTS

#### HON. WILLIAM M. THOMAS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 24, 2001

Mr. THOMAS. Mr. Speaker, I am pleased to have this opportunity to honor three students, Zach Vanderham, Jessica Parks, and Darren Mann, who are seniors at Mt. Whitney High School in Visalia, California in my district. These three young people have developed an anti-smoking program aimed at their peers that I hope will serve as a model for other schools throughout the country. They have created a CD ROM titled "Teens Kick Ash" that explains the dangers of smoking in a manner to which other young people can relate and understand.

As part of a competition organized by a national student marketing organization, Zach, Jessica, and Darren developed this CD in order to dissuade their fellow students from taking up this destructive, dangerous habit. Their project has proven so effective that the CD's have been distributed to dozens of other schools in the Visalia Unified School District, which have incorporated the project into their curriculum. Mr. Speaker, all Americans now know the dangers that smoking presents, and realize that we must do more to prevent our young people from starting this destructive habit. I am very pleased that these three students from Tulare County, California have had the good sense and initiative to educate their peers on smoking's dangers and to do their part to keep the next generation of Tulare County citizens from starting to smoke.

I have an article from the Visalia Times Delta newspaper that I ask unanimous consent be included in the RECORD in its entirety.

#### STUDENTS DESCRIBE SMOKING DANGERS

LA JOYA SHOWS PROJECT CREATED BY THREE

MT. WHITNEY DECA STUDENTS

(By Melinda Morales)

Twenty three seventh-grade students sat in the dark in Dave Rodgers' health class at La Joya Middle School Tuesday, waiting not for the lights to come on but for the show to begin.

They would be the first group of students to view a CD-ROM production called "Anti Tobacco Education 2000, Teens Kick Ash," created by three Mt. Whitney High School students.

The students, members of DECA—an association of marketing students—had taken on