

the painting is contributed to the local museum. This is the fairness issue.

There has not always been such disparate tax treatment. Before 1969, the artists/taxpayers received the same treatment—the deduction was based on fair market value. The law was changed, primarily because of the perception that some taxpayers were taking advantage of the law through less than accurate valuations of their charitable gifts.

After the change in 1969, gifts of donor generated art work (paintings, manuscripts, compositions, artistic and historically significant correspondence and papers) to qualifying charitable organizations and governmental entities dropped significantly. Creators were more likely to sell their works than to contribute them. Tom Downey, a former colleague of ours, introduced similar legislation in 1985. In his floor statement he noted that Igor Stravinsky had planned to donate his papers to the Music Division of the Library of Congress the month the 1969 tax change was signed into law. Instead, the papers were sold to a private foundation in Switzerland. Now, 16 years later the situation has not improved. It is time to change our law to encourage rather than discourage such contributions.

There have been significant changes in the valuation process since 1969. All taxpayers making charitable contributions of art work (other than donor generated art work) are required to: (a) provide and/or retain relevant information as to the value of the gift, (b) provide appraisals by qualified appraisers or, in some cases, (c) subject them to review by the IRS's Art Advisory Panel, depending on the dollar amount of the contribution. These changes would apply to creator-donated property under our proposal.

In addition to the valuation safeguards already in the law, our proposal would add additional protections to prevent abuse. These include the following: (a) limiting the value of the deduction to the amount of income the creator received from similar property and/or similar activities, (b) providing that the deduction can only be claimed in the year of contribution, i.e. the carry over rules do not apply, (c) limiting the deduction to property created at least 18 months before the contribution, (d) limiting the deduction to gifts related to the purpose of the institution which receives it, and (e) excluding contributions of property (letters, memos, etc.) created by taxpayers in their role as employees or officers of an organization.

The benefit to the nation when artists are encouraged to contribute their work during their lifetime cannot be overemphasized. It allows the public, historians, scholars and others to learn from the artist his/her aesthetic aims for the work; how it was intended to be displayed, performed or interpreted; and what influences affected the artist.

Our proposal represents an important step in providing some tax incentive, with needed safeguards, for the creators and moves toward putting them on the same footing as collectors who contribute similar property. Most importantly, it could make the difference in a decision by the creator/donor to contribute some of their created art works to a museum or public library, rather than sell them in the marketplace. That way important works are preserved in the public domain and we all benefit.

We urge our colleagues to join us in cosponsoring this legislation.

TRIBUTE TO TRACY YOUNG COOPER

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. CLYBURN. Mr. Speaker, I rise today to congratulate Mrs. Tracy Young Cooper, a teacher at C.A. Johnson High School in Columbia, South Carolina. Ms. Young was recently named South Carolina's "Teacher of the Year."

A 29-year-old Columbia native, Mrs. Cooper is a product of Richland School District I schools where her parents were well known educators. She earned a bachelor's degree in English hoping to one day work in broadcast journalism. After attending graduate school, she instead chose to follow in the footsteps of her parents, Mary and Bobby Young of Columbia, and pursue a teaching career. She has been teaching for four years.

Mrs. Cooper, the first African-American to win South Carolina's teaching award in 11 years and the fourth since 1969, initially taught English and reading, and is currently a curriculum-resource teacher. In that position, she aids her principal with administrative duties, but spends most of her time working with colleagues, including serving as a mentor to first-year teachers.

Mrs. Cooper is a graduate of Columbia High School and earned her bachelor's degree in English from Georgetown University in Washington, D.C. She holds a master's of arts in teaching from the University of South Carolina and is working toward her doctorate degree in education at my alma mater, South Carolina State University.

Mrs. Cooper is truly an ambassador for education. Last year, she spent 3 weeks in Japan as a participant in the prestigious Fulbright Memorial Teacher Fund Program, which works to bridge the cultural gap between the U.S. and Japan. I commend Mrs. Cooper and wish her the best as she continues to promote the teaching profession and expand her efforts to improve the quality of life of South Carolina's children. Mr. Speaker, please join me and my colleagues in congratulating Mrs. Tracy Young Cooper as South Carolina's 2001 "Teacher of the Year."

STOCKTON LADY TIGERS

HON. ROY BLUNT

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. BLUNT. Mr. Speaker, the counties comprising the Seventh Congressional District of Missouri are quickly becoming a center of sports excellence for women's teams. Not only are we home to the Lady Bearcats of Southwest Missouri State University which reached the NCAA Final Four this past week, but also the state's 2-A High School Champions. The

Lady Tigers of Stockton Missouri used their talent and hard work to turn personal tragedy into a commitment for achievement and success.

In late September, 2000 17 year old Rachael Budd died of injuries suffered in a car crash. Rachael was a member of the girls basketball team and a leader on the court, in the classroom and among her peers. Additionally, the team lost two other starters to serious injuries that sidelined them for the entire season.

The Stockton Girls High School Basketball team of 2001 was built around five seniors on the 14-member squad. They never lost to a 2-A school en route to a 25-win season capped in March by overwhelming Notre Dame of Cape Girardeau in the state finals. The team dedicated their final game to the memory of Rachael Budd.

Along the way the Stockton girl's coach Tony Armstrong earned "coach of the year" honors and his daughter Jenna Armstrong was named to the First-Team All State squad.

Girls high school sports in America have achieved a place of great pride. They have given young women a new platform for competition and achievement allowing them to showcase their talent, hard work and vision. Their teamwork brings communities together and forges new personal friendships.

I know that my colleagues join me in commending the spirit, the competitive excellence and the community support that have shaped the girls basketball program at Stockton High School.

INTRODUCTION OF THE REWARDING PERFORMANCE IN COMPENSATION ACT

HON. CASS BALLENGER

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. BALLENGER. Mr. Speaker, today, I am reintroducing the "The Rewarding Performance in Compensation Act" which will help workers to share, financially, when their efforts help produce gains for their company in productivity, sales, fewer injuries, or other aspects of performance. The Rewarding Performance in Compensation Act would amend the Fair Labor Standards Act (FLSA) to specify that an hourly employee's regular rate of pay for the purposes of calculating overtime would not be affected by additional payments that reward or provide incentives to employees who meet productivity, quality, efficiency or sales goals. By eliminating disincentives in current law, this legislation will encourage employers to reward their employees and make it easier for employers to "share the wealth" with their employees.

The pressures of worldwide competition and rapid technological change have forced most employers to seek continuous improvement in productivity, quality, and other aspects of company performance. Employers often seek to encourage and reward employee efforts to improve productivity, quality, etc. through what are called "gainsharing" plans—linking additional compensation to measurable improvements in company, team, or individual performance. Employees are assigned individual

or group productivity goals and the savings achieved from improved productivity, or the gains, are then shared between the company and the employees. The payouts are based directly on factors under an employee's control, such as productivity or costs, rather than on the company's profits. Thus employees directly benefit from improvements that they help to produce by increasing their overall compensation.

Unfortunately, employers who choose to implement such programs for their hourly employees can be burdened with unpredictable and complex requirements by the FLSA, which clearly did not envision these types of "pay based on performance" plans.

For example, if a bonus is based on production, performance, or other factors, the payment must be divided by the number of hours worked by the non-exempt employee during the time period that the bonus is meant to cover, and added to the employee's regular hourly pay rate. This adjusted hourly rate must then be used to recalculate the employee's overtime rate of pay. The employer is then responsible to pay the difference between the old overtime pay rate and the new recalculated overtime pay rate. For other types of employees, such as executive, administrative, or professional employees who are exempt from minimum wage and overtime, an employer can easily give financial rewards without having to recalculate rates of pay.

Simply put, this legislation would amend the FLSA to allow employers to give nonexempt hourly employees gainsharing, or performance bonuses without making employers go through the cost of recalculating hourly and overtime pay. This would give hourly non-exempt employees the same access to bonuses and gainsharing programs that exempt employees receive.

Performance bonuses and gainsharing programs are a way for employees to share in the success of the company they work for. Whether exempt or non-exempt, all employees should have the same opportunity to receive bonuses for their hard work.

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#### HONORING THE LATE JAMES PAGE KYLE

### HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to pay respects to one of Western Colorado's leading citizens. James Page Kyle, who passed away on March 30. He was 83 years old. Many people throughout Western Colorado benefited from Jim and the work he did. Jim was a devoted husband and father. In November of this year, Jim and his wife Evelyn would have celebrated their 60th wedding anniversary.

Jim attended the University of Kansas, Ottawa University and Central Missouri State Teacher's College before joining the Army Air Corps during World War II, where he served for six years. He later retired from the USAF Reserve as a Major. After WWII, Jim settled in Grand Junction where he managed Inde-

pendent Lumber Company branches in Grand Junction, Palisade, Meeker and Cortez until he started his own contracting business, Kyle Sales Company in Cortez.

Besides his business, Jim managed the Cortez Chamber of Commerce and was associated with the development of the Telluride Ski Corporation. In 1974, Jim returned to Grand Junction where he was the Land Use Administrator for Mesa County. After he retired, Jim felt the need to work again so he became a seasonal Park Ranger at the Colorado National Monument.

During his spare time he was involved with the Church of the Nativity Episcopal Church, the Retired Officers Association, Past Presidents of Rotary International, and was a patron of the arts.

Mr. Speaker, Western Colorado has lost a very hard working and dedicated citizen, which is why I would like to recognize him with this CONGRESSIONAL RECORD.

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#### NATIONAL NURSING HOME WEEK IN CARTERSVILLE, GEORGIA

### HON. BOB BARR

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. BARR of Georgia. Mr. Speaker, the population of Americans residing in our nation's nursing home facilities today represents two generations of citizens who worked hard to build the strong and prosperous society we now enjoy. These are the generations of our parents and grandparents; our neighbors and friends.

I am proud to say the residents of long-term care facilities in Georgia's Seventh District will be recognized during National Nursing Home Week, an annual event celebrated at Starcrest Long-Term Care Facility in Cartersville, Georgia.

During the week of May 13, 2001, the community of Cartersville will honor those citizens residing in nursing facilities with festivities, including a Community Beautification Project and a family and friends reception. The celebration's theme, "Love is Ageless," embodies the overarching goal of National Nursing Home Week: to increase awareness and appreciation of these very special citizens.

National Nursing Home Week at Cartersville's Starcrest Long-Term Care Facility is an event designed to give back to those Georgians who have already given mightily for two generations. I join in recognizing this exceptional community celebration.

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#### TRIBUTE TO THE HONORABLE JUDGE REYNALDO G. GARZA

### HON. SOLOMON P. ORTIZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. ORTIZ. Mr. Speaker, I rise today to pay tribute to the service of the Honorable Judge Reynaldo G. Garza, a patriot from South Texas who has served our community and our

country for 40 years on the federal bench. This weekend, Judge Garza will be honored for his nearly half-century of service.

Judge Garza practiced law in Brownsville before enlisting in the United States Air Force during World War II. He resumed his law practice after the war and was appointed to the United States District Court for the Southern District of Texas in 1961 by the late President John F. Kennedy. He was the first Hispanic jurist to be appointed to the federal bench in South Texas. By 1974 he was the Chief Judge for the Southern District of Texas. Just five years later, President Jimmy Carter appointed him to the Fifth Circuit Court of Appeals.

Judge Garza's deep devotion to education has always been a common thread running throughout his life and service. In front of young audiences, he recalls what his father told his children on his death bed. His father told them he did not leave them wealth, but he did leave with a good education, something that no one could ever take away. Judge Garza has also said many times, "I do not worry about an educated man in my court for he knows how to take care of himself. I do worry about the uneducated one who is the victim of unscrupulous people who are always trying to take advantage."

Judge Garza sought political office twice before becoming a Federal Judge. In 1941 he was elected to the School Board of the Brownsville Independent School District, and in 1947, he was elected City Commissioner of the City of Brownsville. He served on the Texas Education Standards Committee and the Committee of Twenty-Five on Education Beyond the High School, which resulted in the creation of the Coordinating Board of Colleges and Universities. He also served as a member of the Select Committee on Higher Education.

His interest in international affairs is evident by his service on the Latin-American Relations Committee of the Brownsville Chamber of Commerce, and on the Valley Chamber of Commerce. He is also one of the original members of the International Good Neighbor Council. He is an active member of our community, serving as President of the Brownsville Rotary Club, director of the United Fund of Brownsville, treasurer of the Cameron County Child Welfare Board, and a member of the Advisory Board of the Rio Grande Council of the Boy Scouts of America.

This talented jurist has a talented family. He and his lovely wife Bertha have five children: Reynaldo Jr., David, Ygnacio, Bertha Elizondo and Monica. They are attorneys, accountants, teachers and public servants. Judge Garza's family is a reflection of his work ethic and love of country.

I ask the Members of the United States House of Representatives to join me today in commending Judge Reynaldo G. Garza, a pioneer in our community, as we commemorate his 40 years of service in our federal judiciary.