

EXTENSIONS OF REMARKS

TRIBUTE TO THE WILSONVILLE
BAPTIST CHURCH**HON. JAMES H. (JIMMY) QUILLEN**
OF TENNESSEEIN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Mr. QUILLEN. Mr. Speaker, I want to pay tribute to a cherished house of worship located in the beautiful Smoky Mountain foothills. On Sunday, September 17, 1995, the Wilsonville Baptist Church on Cave Church Road in Cocke County, TN, will celebrate 125 years of dedicated service to the people, to the Nation, and to God.

Since 1870, the tranquil valleys and mountain glens have echoed with mighty sermons and spirited hymns from this magnificent old church, and the messages they have instilled within the hearts of the few have been carried on to the hearts of many. With the guidance of Pastor Adam Sanders and scores of other church leaders throughout its past, Wilsonville Baptist has sent its members to honorable callings in many professions. It has sent its sons and daughters to serve with distinction in defense of America, and the church's legacy of love has made the community a better place for families to maintain the faith of tradition in living the words of the Scriptures.

Wilsonville Baptist Church is an excellent example of how good people in a free land can work and live to sow the seeds of Christian fellowship that have been the mainstay of our Nation's strength, and I only hope that more of our institutions can live up to this example.

It is with a great deal of enthusiasm and honor that I pay tribute to this symbol of community, the Wilsonville Baptist Church, and its outstanding Pastor, Adam Sanders, their members, and friends.

TRIBUTE TO DR. E. CREDE
HIESTAND ON THE OCCASION OF
HIS RETIREMENT**HON. PAUL E. GILLMOR**
OF OHIOIN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Mr. GILLMOR. Mr. Speaker, I rise today to pay tribute to an outstanding citizen and good friend, Dr. E. Crede Hiestand. Dr. Hiestand, of my hometown of Old Fort, OH, is retiring after many dedicated years of service to this community.

Crede grew up in Old Fort and attended school there. After he completed medical school, he came back to Old Fort to set up his practice. Over the years, he has gone beyond the tasks expected of him, successfully striving for the highest level of excellence and professionalism. His reputation is that of a caring,

thoughtful, and intelligent friend to all who know him.

Although his shoes will be difficult to fill, Dr. Hiestand can retire with the satisfaction of knowing that his career will stand as a hallmark for others to emulate. In fact, his three sons, Daniel, Joseph, and Mathew, have all received their medical degrees.

Mr. Speaker, Crede Hiestand's distinguished career is a model of citizenship. I ask my colleagues to join me in wishing Crede, his wife, Dorothea, and their family well as the Hiestands begin this new chapter in their lives.

A SALUTE TO CLEMENT L.
BUENGER: 1995 GREATER CIN-
CINNATI BUSINESS HALL OF
FAME LAUREATE**HON. ROB PORTMAN**
OF OHIOIN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Mr. PORTMAN. Mr. Speaker, I rise today to recognize a friend and prominent Cincinnati, Clement L. Buenger, who will be inducted into the Greater Cincinnati Business Hall of Fame on September 20, 1995. We thank him for the vision and service that he has so generously given to the business community and the entire Greater Cincinnati area.

Mr. Buenger began his career in 1944 with the U.S. Navy stationed in Manila on a Navy destroyer. He served honorably in our Nation's Armed Forces for 2 years. He then attended Xavier University and graduated in 1950 with a bachelor of science in business administration.

Mr. Buenger started his financial career with Kroger in the late fifties before moving to Fifth Third Bank. Mr. Buenger then worked for about 20 years in different positions before becoming chairman of the board and chief executive officer of Fifth Third in 1989. Under his leadership, Fifth Third became a national banking force by offering innovative banking products and services. During his tenure at Fifth Third, the bank's assets grew from \$569 million in 1969 to \$8.8 billion when he retired in 1993. Mr. Buenger blended the unique combination of financial, technological, and people skills that were needed to move Fifth Third ahead of other banks in the latest technology.

Mr. Buenger has also brought his high caliber of leadership to many areas outside of Fifth Third. He headed the Cincinnati Business Committee's [CBC] study of the Cincinnati Public School System known as the Buenger Commission, which provided a long-term plan for revitalizing Cincinnati's public schools.

He has given his time and talent to the Cincinnati community by serving on the advisory council of the Boys and Girls Clubs of Greater Cincinnati, the advisory board of the Johnny Bench Scholarship Fund, as well as other civic groups too numerous to mention here.

All of us in Cincinnati congratulate Mr. Buenger for this well-deserved recognition of his many accomplishments. We are grateful for all he has given to Greater Cincinnati.

THE LEADERSHIP OF THE
WASHINGTON AFRO-AMERICAN**HON. ELEANOR HOLMES NORTON**OF THE DISTRICT OF COLUMBIA
IN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Ms. NORTON. Mr. Speaker, the District is fortunate to have as one of its leading publications the 104-year-old Washington Afro-American. The Afro is older and more revered than many of our monuments. It is a community voice of great credibility. Were it not for the Afro, some of the most important matters in the black community would go entirely uncovered. A newspaper does not live as long as the Afro has served this city unless it is serving a unique and special purpose very well.

Every time the Afro publishes, it engages in an act of leadership. I would like to enter into the RECORD an example of that leadership. It is an editorial entitled "Meeting with Newt." Many of my largely liberal Democratic constituents were suspicious when Speaker GINGRICH asked to appear at a town meeting in the District. What did this unprecedented appearance by the Republican Speaker mean? How should he be received by residents and officials? Would he help us or hurt us?

The Afro editorial tried to help D.C. residents and officials answer these legitimate questions. I urge Members to read the editorial and I submit it now for the RECORD.

MEETING WITH NEWT

D.C. residents who have an eye on the future are well aware of how important it is to pay attention to the Party that is in power.

The Republicans now control both the U.S. House of Representatives and the U.S. Senate. The Democrats only control the White House. Therefore, it would be political suicide for D.C. residents, who themselves are mostly members of a minority race, to pay attention to just one party.

It is therefore with understanding and good old-fashioned common sense that we welcome the town hall meetings now being held by the Republican Speaker of the House Newt Gingrich (R-Ga.).

We applaud Cong. Eleanor Holmes Norton and D.C. Mayor Marion Barry (both Democrats) and even the members of the City Council and the Superintendent of Schools Dr. Franklin Smith, who sat on the platform with Mr. Gingrich at Eastern High School last week.

To our knowledge, this is the first time a Speaker of the House of any party affiliation has taken the time to come out in 90 degree weather and listen to, not talk down to D.C. residents. And to his credit, Mr. Gingrich did just a little talking and a whole lot of listening. As more of these town meetings are

● This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

held, we urge leaders of organizations, other ministers, and people who both live and work in this city, to come out and tell the Speaker not just our problems but some of our successes. He needs to know what is working; he needs to hear from families who for generations have had an interest in this city; he needs to know that there is a good side, as well as a bad side, to what the Republicans have planned for this city—and he needs to know D.C. residents are depending on him to turn his party around and treat D.C. residents the same way they treat their folks back home.

Now is not the time to be quiet. Now is the time to speak out. Speaker Newt Gingrich has opened the door. The next town hall meeting should be held at the air conditioned convention center so that the minds of speakers can concentrate on what they have to say and not the heat.

Congresswoman Norton and Mr. Gingrich have a good thing going here. Let's just hope it is not all talk.

THE LOWER EAST SIDE TENEMENT MUSEUM

HON. NYDIA M. VELÁZQUEZ

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Ms. VELÁZQUEZ. I rise before you today to announce the introduction of a bill that will grant the Lower East Side Tenement Museum, located at 97 Orchard Street in my District, affiliated status with the National Park Service. I have introduced this piece of legislation in conjunction with my colleague and fellow New Yorker, Congresswoman SUSAN MOLINARI, and I trust our efforts will lead to the prompt passage of this bill.

Located on the island of Manhattan, today's Lower East Side remains what it has been for over 150 years: a vibrant, ethnic, working-class enclave welcoming America's newest residents. The earlier European communities which gave distinctive flavors to the neighborhood have been replaced by Asian, Latin American, and Caribbean residents. The immigrant lifestyle, a rich weave of interlacing threads, plays out its daily drama in an environment largely unchanged in many ways from the Lower East Side of 100 years ago. In numerous places 19th century brick tenements still line the streets—housing businesses at the street level, and families in the floors above. The Lower East Side maintains a distinct identity, whose present character harkens back to a Big Apple of yesteryear.

As a Nation, we take pride in commemorating important contributions to our culture. Monuments to illustrious leaders abound; icons such as the Statue of Liberty pay homage to our ideals; log cabins and farmhouses stand as symbols of our agrarian roots. Until recently, however, the urban, working-class immigrant element of our heritage remained a historically important, yet undercelebrated sector of the American experience. The Lower East Side Tenement Museum strives to fill that niche, and Congresswoman MOLINARI and I aim to help facilitate that task.

The museum is believed to be the Nation's first to be specifically devoted to the urban immigrant experience. It is housed in an actual

historic tenement, and its board members and staff have pursued the museum's mission to interpret immigrant life in the Lower East Side—and its importance to U.S. history. The museum's work has extended into the present social fabric of the Lower East Side, and the Lower East Side Tenement Museum has quickly blossomed into a nationally renowned institution. Its promotion of: tolerance, ethnic diversity, cultural, and intergenerational interaction, and urban understanding have made the museum a valued part of my community, of New York and of this country as a whole. In no other museum do the past, the present, and the future come together so perfectly, and in a few others can Americans learn so much about their past, while reflecting on the issues they must grapple daily.

The idea of a tenement museum grew out of the social history movement. The latter holds that the history of ordinary people is an important component of an accurate historical record. In the words of the museum's founder and president, Ruth J. Abram,

We've saved log cabins, farmhouses, and the living spaces of the rich and famous. These efforts have greatly enhanced our understanding of ourselves as a nation. But we've never saved an example of the 19th century urban tenement. Without it, our perception of America, and particularly her immigrant, working-class past, is skewed and incomplete.

It is this very vision that has earned the museum such praise, and that has prompted our legislative proposal.

In 1988, the newly formed museum determined to preserve a tenement and selected 97 Orchard Street. Scanning the continuous wall of brick tenements along Orchard Street, it would be difficult to differentiate the Lower East Side Tenement Museum. It looks like all its neighbors up and down Orchard and the surrounding streets. But number 97 is remarkable. While two lower floors continued to operate as commercial space, the top four floors were sealed for decades, until the discovery by the Lower East Side Tenement Museum. Rooms, wall paper, plumbing, and lighting are preserved as they were left almost 60 years ago. Due in part, to its exceptional degree of integrity, the building conveys a vivid sense of the conditions experienced by its tenants—conditions shared by millions of tenement dwellers throughout the city.

The building also serves as an excellent material record of the results of early housing reform legislation in New York City, particularly the Tenement House Act of 1901. While living conditions on the Lower East Side declined continually throughout the 19th century, by 1900 they were so deplorable that the city passed its farthest reaching laws to regulate housing. Changes to 97 Orchard Street in 1905, which are a direct result of those laws, survive today and are still clearly chronicled in the tenement's historic fabric. The history of standards for tenement plumbing, lighting, and ventilation, and means of egress, are contained within its walls.

The legislation we have introduced today is a bipartisan effort at allowing this marvelous museum to expand its functions, and while granting it affiliated status with the National Park Service will not cause the latter to incur any costs, it will allow the museum to com-

plement the historical trilogy of Castle Clinton, Ellis Island, and the Statue of Liberty.

The legislation has been introduced by Senators MOYNIHAN and D'AMATO in the Senate, and promises to clear that Chamber during the present session. The bill is supported by the New York State and city governments, as well as by civic leaders, small business owners, organized labor, the Wall Street community, and the National Park Service. I urge my colleagues on both sides of the aisle to join Congresswoman MOLINARI and me in sponsoring this historic piece of legislation, and giving the Lower East Side Tenement Museum its rightful place in the annals of our great Nation's history.

"VETERANS" AND "AMERICA, THE BEST"

HON. CLIFF STEARNS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. STEARNS. Mr. Speaker, I commend these two poems to my colleagues. They were written by Ellen M. Fisher from Belleview, FL, a constituent of mine.

VETERANS

Our veterans have suffered through many struggles and strife,

To protect our American way of life. Most of them volunteered to go in our place, Young and old, some from every race.

They've fought in places too numerous to name.

Some we never heard about, others gained heroic fame.

No matter what the assignment, whether a task great or small,

Each and every one of them can stand proud and tall.

They sacrificed so much for us, some limbs, some sight, some lives,

So we could enjoy liberty and freedom and all that freedom buys.

We can never say thank you long or loud enough.

To erase the pain and suffering that has been so very tough.

The things we take for granted, they fought so hard for.

Have you thanked our many veterans for going off to war?

There are those who never came home from war,

And some who have never been accounted for.

The answers to these questions are known somewhere,

They didn't just vanish into thin air.

The door should never be closed on our POW's and MIA's.

While the search continues, America prays.

We want to know without a shadow of a doubt,

Of our friends and loved ones whereabouts.

Our veterans deserve much more than we give.

It's only because of them that we can really live.

They may not be perfect, but neither are we.

If it were not for their service, we wouldn't be free.

AMERICA, THE BEST

If you don't think America is the best place on earth,

If you don't want to claim it as the land of your birth,
If you can't look at the red, white, and blue,
and say I love it so,
Then take a look around the world at places you might go.

Our world is made up of many countries,
Heartwarming people, beautiful terrain,
Many languages and ideals, but basically we're all the same.

There is no place on earth that enjoys the freedoms Americans have.

We can worship, work, or travel on any day of the week.

There's no one to stop us, when life's many pleasures we seek.

There have been no major wars fought on U.S. soil, and our needs are met when we are willing to toil.

We can start a new business, or work at the old,

Go in every day and do as we're told;
Or we can put out the effort, the time, and pray,

But isn't that the great advantages of the AMERICAN WAY.

Where else on earth can you say you're really free,

And sing that song of honor "My Country 'Tis of Thee"?

From north to south, and east to west,
We should be so thankful that we live in AMERICA, THE BEST.

HONORS FOR DECORATED WORLD WAR II VETERAN

HON. SHERWOOD L. BOEHLERT

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. BOEHLERT. Mr. Speaker, I rise today to honor the memory of a great man, Albert J. Riley, who died shortly before we broke for the August recess. Al was the kind of man we don't hear enough about these days. He worked hard, raised a family, and served his community and his country.

Like many men in his generation, Al served in World War II. On his 30th mission with the 392d Bomb Group of the 8th Air Force 576th Bomb Squadron, Al was shot down and was held as a prisoner of war for 9 months. He was decorated as a war hero, receiving the Distinguished Flying Cross, the Bronze Star, the Air Medal with three oak leaf clusters and the POW medal.

When he returned from the war, he worked for the New York Telephone Co., for 35 years while he and his wife, Ann, raised a family of nine children, two of who have died. The others grew up, married, and presented Al with 12 grandchildren. After retiring from the telephone company, Al joined several of his sons in the restaurant business. Anyone who ever went to Riley's Place knows that Al's success in that business came from treating customers as though they were family.

Al was a dedicated husband, father, grandfather, brother, and friend. It's people like Al Riley who have made this country what it is today.

TRIBUTE TO ALABAMA'S BANDMASTER, DR. JOHN M. LONG

HON. TERRY EVERETT

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. EVERETT. Mr. Speaker, Alabama's beloved bandmaster, Dr. Johnny Long, retires this year after three decades as director of bands at Troy State University, Troy, AL. Instead of resting on his laurels, Johnny Long has always looked to the next goal and achieved it. This motto has served him well throughout his career as I'm sure it will in retirement.

His numerous achievements include past president of the prestigious American Bandmasters Association, and recipient of the 1994 Sudler Medal of Honor from the Sousa Foundation for his many contributions to the excellence of bands and band music. Johnny Long was also elected in 1994 to the National Band Association's Hall of Fame of Distinguished Band Conductors, becoming the youngest active bandmaster to be so honored.

Dr. Johnny Long inspires an uncommon passion for musical scholarship in all he touches. Witness the fact that over his career more than 200 of his former students have become active high school band directors and college music educators throughout the United States.

To be sure, the whole Nation owes a debt of gratitude to Dr. Johnny Long on this occasion of his retirement from nearly half a century of bandmastery.

A SALUTE TO ARTHUR C. AVRIL: 1995 GREATER CINCINNATI BUSINESS HALL OF FAME LAUREATE

HON. ROB PORTMAN

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. PORTMAN. Mr. Speaker, I rise today to recognize a prominent Cincinnati and a good friend, Arthur C. Avril, who will be inducted into the Greater Cincinnati Business Hall of Fame on September 20, 1995. We thank him for the vision and service that he has so generously given to the business community and the entire Greater Cincinnati area.

Mr. Avril graduated from the Ohio State University in 1925 where he studied mining engineering. Within 3 years of graduating, he had formed one of the first ready-mix concrete plants in the United States, Avril True Batch Concrete Co.

Mr. Avril designed one of the first ready-mix trucks to use a rotary drum, which prevents concrete from settling. His company supplied concrete for many projects, including 500,000 tons used to build Cincinnati's Union Terminal in the early 1930's. This project was the first in the United States to specify concrete on the basis of its strength, rather than the proportion of its materials.

In 1936, Mr. Avril formed a new company, Sakrete, to meet the growing need for smaller quantities of concrete. The secret to Sakrete's

success was Mr. Avril's ability to recognize the needs of the do-it-yourself trade for small quantities of concrete. Today, Sakrete has 80 licensed operations around the world, and is a household name recognized for quality. Mr. Avril is also an internationally known inventor. He is the holder of 18 patents, including two new patents approved this year. Still working at 94 years old, Mr. Avril personifies the American dream.

All of us in Cincinnati congratulate Mr. Avril upon his induction into the Greater Cincinnati Business Hall of Fame. It is a deserved recognition of his many accomplishments.

TRIBUTE TO THE CITY OF BLAKESLEE ON THE OCCASION OF ITS 100TH ANNIVERSARY

HON. PAUL E. GILLMOR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. GILLMOR. Mr. Speaker, it gives me great pleasure to rise today and pay tribute to an exceptional city located in Ohio's Fifth Congressional District. This year, the city of Blakeslee, will celebrate the 100th anniversary of its founding.

Blakeslee is located in Williams County in northwest Ohio. The area has a rich history dating back to earliest settlements in the Ohio territory. Its position above the St. Joseph River made it a favorite for pioneers traveling West. The city itself dates from its incorporation in 1895.

Today, Blakeslee is a community renowned for its civic pride and commitment to service. Throughout its history there has never been a lack of enthusiasm or volunteer labor for its many projects. The citizens have continually displayed the Ohio tradition of neighborliness and caring for others.

Mr. Speaker, anniversaries are a time to reflect upon past accomplishments. They are also a time to look toward new horizons. I ask my colleagues to join me today in recognizing the history and achievements of the city of Blakeslee and encouraging its citizens to continue to uphold its impressive legacy.

HONORING THE WINNERS OF HISPANIC INDEPENDENCE AWARDS

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. KILDEE. Mr. Speaker, I rise today to pay tribute to the Hispanic Independence Awards Ceremony that will be held on Saturday, September 16, 1995, at the General Motors Institute in my hometown of Flint, MI.

September is National Hispanic Heritage Month and the Hispanic Independence Awards Ceremony kicks off a month-long celebration of Hispanic culture, ideas, and achievements in Genesee County. The Hispanic community will once again honor individuals who have selflessly committed themselves to making Flint and Genesee County a better place in which to live.

Each award is named for a prominent deceased member of the Hispanic community who exemplified the ideas espoused by the award. The Pedro Mata Leadership Award is given to a person who has provided leadership, encouragement, and influence in the Hispanic community. This year's recipient is Mrs. Guadalupe "Lupe" Morgan. The Tano Resendez Award for community service is given to a person who has dedicated personal efforts to promoting civic and cultural activities. The award this year is being given to Mrs. Juanita Diaz. The Joe Benavidez Award for education is presented to a person who has supported educational issues relating to Hispanics of all ages, Mrs. Ana Maria Hufton is this year's recipient. The Labor Involvement Award is being given to Mr. Juan Diaz for his efforts to increase community awareness, improve the quality of life, and open doors for Hispanics. The Bruno Valdez Arts and Entertainment Award is presented to a Hispanic artist who has promoted Hispanic culture through professional and personal activity. The award this year is being given to Mr. Eddie Soto. The Veterans Award is given to a member of the Hispanic community who has honorably served in the U.S. Armed Forces. Mr. Tom Torres is being honored with the award this year. Mr. Armando J. Singer will be given the Maria DeLeary Award. This year the Hispanic community pays tribute to those individuals who are not of Hispanic descent, but play a major role in improving life for Hispanics in Genese County. This year the recipients are Mrs. Sue Burnash Quintanilla, and Mrs. Lois Laughlin. The Migrant Farm Worker Award recipients, Mr. and Mrs. Dale Nelson, are being recognized for their selfless service to the migrant workers.

To honor those of the Hispanic community just starting to pursue their life goals, the Pedro Mata, Jr. Scholarship Award will be given to Mr. Carlos Lambaria. The purpose of this award is to foster a commitment to community service and encourage continued education.

Mr. Speaker, it is with great pride that I rise today and ask my colleagues in the House of Representatives to join me in congratulating the winners of these awards. The recipients are to be commended for their dedication, commitment, and leadership to the Hispanic community of Flint and Genesee County.

HAPPY BIRTHDAY—SHARE NEW JERSEY

HON. DONALD M. PAYNE

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. PAYNE of New Jersey. Mr. Speaker, I would like to bring to the attention of my colleagues an important benchmark. It is the 10th anniversary of the founding of SHARE New Jersey. SHARE New Jersey is a self-help food distribution system. It was established to bring people of diverse backgrounds together to eliminate hunger in New Jersey, help build stronger communities, and develop leaders.

The program was founded as a means of eliminating hunger and providing participants

with the opportunity to assist one another in local communities. Realizing that the self-help concept would make a difference in the quality of life of many people, SHARE membership was open to all who were willing to pay a small fee of \$12 to \$14 for food and commit to 2 hours of volunteer service.

The first SHARE New Jersey food distribution was held in September 1985 in Newark; 1,900 households participated in the distribution of over 75,000 pounds of food. Since 1985, 1,121,477 households have received wholesome food and 2,242,954 community service hours have been provided. In just 10 years, 33,644,310 pounds of food has been distributed by SHARE New Jersey.

Mr. Speaker, I offer my congratulations and best wishes to the people of SHARE New Jersey who have helped to eliminate hunger and create a spirit of partnership.

MEDICARE PATIENTS DESERVE FULL CHOICE OF HEALTH CARE PROVIDER

HON. SHERROD BROWN

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. BROWN of Ohio. Mr. Speaker, the Congress is about to embark on major reforms of the Medicare Program—ostensibly to ensure Medicare patients more choice. But I believe that the reforms we will be considering will offer patients less choice, not more, unless we take action to ensure that their choices are protected.

Many of the so-called reform plans include efforts to increase the use of managed care for Medicare patients. I believe that these plans must include safeguards to protect Medicare patients' ability to choose the person who provides them health care services. For this reason, today I am introducing legislation to guarantee older Americans a point-of-service option under Medicare managed care plans.

The Medicare Patient Choice Act provides true choice by allowing Medicare patients to go outside of a network when they need services. In addition, the bill would establish safeguards under managed care arrangements to ensure that patients are treated fairly and that they have recourse if they are dissatisfied with the care they receive. In addition, the bill prohibits the use of financial incentive plans which discourage providers to refer patients for specialty or other types of health care services.

Further, this legislation ensures that patients get what they pay for under managed care arrangements by requiring plans to return to patients at least 85 percent of the aggregate premiums received in health care items, services, and treatment. Finally, the legislation would apply its requirements to the so-called Medicare Select plans.

Mr. Speaker, I believe this legislation provides essential protections for Medicare patients and I hope that many of my colleagues who are concerned about the quality of health care provided to senior citizens will sign on as cosponsors. A summary of the legislation follows:

SUMMARY OF THE MEDICARE PATIENT CHOICE ACT INTRODUCED BY CONGRESSMAN SHERROD BROWN

The Medicare Patient Choice Act would:

Require all Medicare managed care organizations (MCO) as a condition of participating in Medicare to offer enrollees a point-of-service option.

Require MCOs to meet a loss-ratio (aggregate benefits to premiums) of 85 percent.

Require MCOs to issue an annual report to members providing quality, access to services, enrollee's rights to benefits and out-of-area coverage.

Assure beneficiaries timely access to services, continuity of care and the option to receive care out-of-the network.

Establish grievance and appeals processes for both patients and providers if they have a dispute with the MCO.

Prohibit MCOs from discriminating against certain providers based solely on their license or certification as provided under state law.

Ensure that Medicare network health plans include a sufficient number, mix and distribution of health professionals to meet the needs of their enrolled patients.

Apply conditions of the Medicare Patient Choice Act to all Medicare Select plans.

Apply all requirements of physician incentive plans under current law to all providers participating in Medicare managed care plans.

TRIBUTE TO REV. WARDELL NEWSOME, SR.

HON. BOBBY L. RUSH

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. RUSH. Mr. Speaker, it is with great pleasure that I rise today to pay tribute to Rev. Wardell Newsome, Sr., member of the New Galilee M.B. Church under the pastorage of Rev. Charlie Murray in Chicago, IL.

For decades Reverend Newsome has exemplified the dedication and commitment required to better our communities and the citizens who reside there. His work as both a social and a spiritual religious leader began at the early age of 13 when he was baptized at St. Matthews Baptist Church in Marvell, Arkansas. Later, when he came to Chicago, he accepted his call into the ministry and joined the Mt. Moriah Baptist Church under the pastorage of Rev. O.C. Nicks. Reverend Newsome brought to the ministry and to the people of Chicago a compassion and dedication to service, empowerment, and spiritual awareness that still benefits us greatly to this day.

Mr. Speaker, on Sunday Rev. Wardell Newsome, Sr. will be honored for the decades of service he has given to his ministries and to his community. Today, I would like to make sure that all he has contributed to this country and our communities is recognized, appreciated, and honored on the floor of this House. I am honored to enter these words of commendation into the RECORD.

TRIBUTE TO WILLIE GRACE
CAMPBELL

HON. JANE HARMAN
OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Ms. HARMAN. Mr. Speaker, I rise today in tribute to a good friend and a dedicated fighter for women's rights on the occasion of her 80th birthday. As someone who has reached the age of 50, I can appreciate what it means to reach 80. But what truly amazes me is what Willie has accomplished in those 80 years. Let me relate just a few of those accomplishments.

Willie has played a vital role in the development of the League of Women Voters. She rose to the national board of the league in 1959. From this position she directed the league's inner-city voter registration drive, and chaired the league's education fund. Four years after her term as a boardmember, she founded and became the first chair of the League of Women Voters' Department of Litigation.

Willie's dedication to public service has also led her to achieve a great deal in other forums. She has fought from women's rights and civil liberties, serving as a boardmember for the Constitutional Rights Foundation and founding the Center for Women and Girls in Los Angeles. She has been president of the National Women's Education Fund, and has served on the Los Angeles Commission on the Status of Women. Willie has hardly slowed down: she founded the Institute for Women, Law, and Development, on whose board she currently sits, just 3 years ago. At the same time, President Clinton appointed Willie vice chair of the African Development Foundation.

Mr. Speaker, Willie Grace Campbell has set a superb example for each of us to follow, leading an active, successful, and socially responsible life for 80 years. It gives me great pleasure to join her friends, colleagues, and those whose lives she has touched in paying her tribute, and wishing her many more productive and happy adventures.

TRIBUTE TO RICHARD M. KELLEY

HON. SANDER M. LEVIN
OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Mr. LEVIN. Mr. Speaker, I rise today to recognize Richard M. Kelley, chairman of the board of directors of Catholic Social Services of Wayne County. Dick Kelley has served as chairman of the board since 1993, as vice chair from 1991 to 1993, and during that time, also served on many board committees.

Dick Kelley's outstanding service and commitment to his community is exemplified by his volunteer work with not only Catholic Social Services of Wayne County, but also the Detroit Area Council of the Boy Scouts of America, of which he serves as vice president, Oakland Family Services, and Life Directions.

As a University of Detroit graduate, Dick Kelley has dedicated himself to Metro-Detroit.

I commend him for his many years of tireless and selfless work on behalf of all people. The community shares its admiration for Dick Kelley with his wife Cecelia and his two children, Kristen and Rick.

My sincerest best wishes for Richard Kelley, and gratitude for his years of service to the community.

U.S. PRODUCTION OF WHEAT
GLUTEN DECLINES

HON. TODD TIAHRT

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Mr. TIAHRT. Mr. Speaker, I want to express concern about a serious problem that is rapidly destroying the United States vital wheat gluten industry and has reverberating effects on U.S. agriculture.

Wheat gluten is natural protein that is used principally for its cohesive qualities in bread products, especially in multigrain and high fiber breads. U.S. producers of this unique product are barely existing due to overwhelming competitive advantages that are allowing their counterparts in the European Union to seize an alarming share of the U.S. market. These advantages include European government incentives and a lopsided tariff system that heavily favors the European gluten industry.

As U.S. production of wheat gluten declines, so does the requirement for domestically grown high protein wheat. This situation, therefore, threatens to wipe out a premium, value-added market that farmers in our country rely on.

I urge immediate attention to this problem and call for strong efforts to resolve it before the American wheat gluten industry becomes extinct.

OKTOBERFEST—OFFICIALLY

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Mr. BARCIA. Mr. Speaker, as we await the start of fall, many of us get anxious about Oktoberfest, the German festival that celebrates food, friendship, and the bounty of a good harvest. This rich tradition has been celebrated by the city of Frankenmuth, within my congressional district, officially since 1989.

And this year, from today, September 14, through September 17, the sixth celebration becomes even more special because the Frankenmuth Oktoberfest has been officially sanctioned by the city of Munich—the first time any Oktoberfest has been officially recognized anywhere outside of Germany.

On August 26, Herr Herman Memmel, member of the Munich City Council; and Bavarian State Parliament, presented to Annette Rummel, president of the Frankenmuth Chamber of Commerce and Oktoberfest the Document of Ennoblement, officially naming the 1995 Frankenmuth Oktoberfest as the first Ok-

toberfest in the world to officially operate under the auspices of the city of Munich.

The hard working and heritage proud people of Frankenmuth revel in their upholding of Bavarian traditions, celebration of Bavarian food and beverage, including its own award winning beers from the Frankenmuth Brewing Company, and are synonymous with the spirit of hospitality—*gemutlichkeit*—that helps all visitors to Frankenmuth fondly remember their all too short visits to this wonderful community.

From the time of Crown Prince Ludwig who began the Oktoberfest with his wedding to Princess Theresia in 1810, when King Max I Joseph proclaimed a festival in four locations in Munich, today when Oktoberfest means the celebration of community and success, a proud tradition has been created. Frankenmuth is proud and honored to be an official partner in Oktoberfest, and proudly display the sign beckoning "Wilkommen" to all of our colleagues and the thousands of visitors that grace Frankenmuth each year.

CONGRATULATING THOMAS F.
KEYES, JR., ON THE CELEBRATION
OF HIS 80TH BIRTHDAY

HON. ROSA L. DeLAURO

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES
Thursday, September 14, 1995

Ms. DELAURO. Mr. Speaker, on Friday, September 15, I have the pleasure of joining one of Connecticut's most well-known and respected citizens, Thomas F. Keyes, Jr., for the celebration of his 80th birthday. A long-time resident of New Haven, Mr. Keyes has earned the admiration of his community for his career as a distinguished judge, committed public servant, and a premier trial attorney. Thomas Keyes is a man who lives life to the fullest extent. He is a walking encyclopedia of over 50 years of spectacular history which he recounts on Saturday mornings over bagels and coffee at the Bagel Connection on Grove Street in New Haven. The Saturday morning regulars, like New Haven Fire Chief Smith, Judge Reynolds, and Judge Flannigan, consider him one of the best storytellers in town.

Tom was born and raised in New Haven. In 1933, he graduated from Hillside High School. He went to college at Yale and graduated from Yale Law School in 1940. During World War II, he served in the Army, and was stationed in Presque Isle, ME. Tom managed to come home for the weekends to New Haven on an almost regular basis. He went into public service like his father, Thomas Keyes, Sr., who was the New Haven Registrar of Voters for over 30 years. During the 1950's Tom junior spearheaded the effort to provide legal services for the poor as director of legal services in New Haven. In 1965, he was appointed by the mayor of New Haven as the city's corporation counsel where he served for 9 years. Tom was elected a probate judge of New Haven in 1974, and remained probate judge for 11 years until he was succeeded by his son John "Jack" Keyes. Now living in Madison, Tom has time to pursue golf and watch Yale football.

Tom Keyes and his deceased wife Josephine have five children. Thomas Keyes III is

a professor at Boston University, John Keyes is the New Haven probate judge, Bernadette Keyes is a practicing lawyer, Joan is a writer, and Julie has her own crafts and ceramics business. The DeLauro and Keyes family have been very close for many years. My mother worked for Judge Keyes when he was a New Haven probate judge and now works for his successor, and son.

I would like to extend my sincere congratulations to Judge Thomas F. Keyes, Jr., on the celebration of his 80th birthday. It is an honor to join in this celebration. I wish a happy birthday to a model citizen and a long-time family friend.

FEDERAL REPORTS ELIMINATION AND SUNSET ACT OF 1995

HON. ROBERT L. EHRlich, JR.

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. EHRlich. Speaker, today I offer the Federal Reports Elimination and Sunset Act of 1995, which streamlines Federal reporting requirements by cutting and reforming more than 200 congressionally mandated reporting requirements. This bill continues the positive work started earlier this session by the conferees for the Paperwork Reduction Act. Originally part of the Senate-passed version of the Paperwork Reduction Act, it was agreed in conference, that these sections merited separate introduction as freestanding legislation. I offer this bill as a companion to S. 790, which recently passed the Senate. I have the utmost confidence that the President will want to sign this important piece of legislation into law because it allows executive branch agencies to focus more resources on important current issues as opposed to focusing on outdated and unnecessary reporting requirements.

This bill was sent to both the chair and ranking members of all House and Senate committees to illustrate the broad bipartisan support for this bill and generate the vast list of reports that are slated to be eliminated or modified. The response by both the majority and minority has been overwhelmingly favorable. The Congressional Budget Office estimates that enactment of this legislation could result in savings of \$5 to \$10 million even before additional savings from the sunset provision are factored in.

The sunset provision eliminates those reports with an annual, semiannual, or regular periodic reporting requirement 4 years after the bill's enactment, while allowing Members of Congress to reauthorize those reports deemed necessary for carrying out effective congressional oversight. This provision does not apply to any reporting requirements under the Inspector General Act of 1978 or the Chief Financial Officers Act of 1990.

I urge my colleagues to cosponsor this bill and lighten the red tape burden on executive branch agencies so that our Government can operate with fewer restrictions and greater efficiency.

TRIBUTE TO QUEEN ELIZABETH JAMES

HON. DONALD M. PAYNE

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. PAYNE of New Jersey. Mr. Speaker, I would like to bring to the attention of my colleagues, a special occasion that is taking place in New Jersey this Sunday, September 17. It is the recognition of a great American, Queen Elizabeth James, known affectionately as "Queenie." She is being honored for her tremendous contributions to the civic and political communities of America.

Queen E. James has been active in the city of Newark, the county of Essex, and the State of New Jersey. Today, the term "diversity" is being used more and more to describe elements and relationships of our complex society. Queenie James is an able example of diversity at work. She has been a successful entrepreneur, an elected official, a political and civic leader, all the while being a dedicated daughter, wife, mother, and grandmother.

She has dedicated herself to making positive changes for those she serves. And she has served well. She has committed 32 years of her life to serving her local community as a county committeewoman. She has served in the leadership of the South Ward Democratic Organization as well as the Essex County Democratic County Committee. The New Jersey Real Estate Commission has benefited from her service as a commissioner.

Mr. Speaker, I am sure my colleagues will want to join me as I congratulate and thank Queen Elizabeth James for her dedication to making life better for so many.

THE UNITED STATES MUST STAND WITH TAIWAN

HON. PETER T. KING

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. KING. Mr. Speaker, the Clinton administration's decision to have the First Lady attend the Women's Conference in Beijing would be troubling enough under any circumstances. Not only does China's Communist Government routinely trample the human rights of all its citizens—male and female—it also felt compelled to execute 16 political dissidents in preparation for this conference. Very simply, the administration has allowed itself to be maneuvered into providing the veneer of moral respectability to an outlaw regime such as the People's Republic of China [PRC].

Even more troubling, however, is the doubt which this decision casts on the willingness of the United States to resist mainland China's increasingly aggressive actions against Taiwan. The Republic of China fought side by side with the United States in World War II and continued to be a loyal ally of the United States after Chiang Kai-shek evacuated his forces from the Chinese mainland and moved the Government of the Republic of China to Taiwan in 1949. It has also become a free-

market economic powerhouse. Taiwan is the United States' seventh largest trading partner, has more than \$80 billion in foreign exchange reserves and, even though its population is 50 times smaller, has a GDP comparable to mainland China's. Taiwan also has strong defense forces, lacking only sophisticated fighter jets and anti-missile systems.

Taiwan's greatest achievement, however, has been its attainment of an open, democratic society. For years Taiwan had a closed political system. Martial law was lifted in 1987, however, and Taiwan now has a robust political system, with a particularly combative National Assembly. In March 1996 the President, heretofore elected by the legislature, will be elected by popular vote. This will mark the first time in the history of China that a President has been democratically elected.

Unfortunately, but not unexpectedly, Taiwan's economic might and its embrace of democracy have enraged the PRC which has reacted aggressively. Economically, for instance, the PRC has been able to delay Taiwan's admission into GATT. Diplomatically, the People's Republic insisted that the United States not allow Taiwan's President Lee Teng-hui to enter our country, even on a private visit. True to form, earlier this year the State Department capitulated and denied President Lee's request to visit his alma mater, Cornell University. Fortunately, the House of Representatives overwhelmingly adopted a resolution supporting President Lee's visit and President Clinton overruled the State Department, granting President Lee a visa to speak at Cornell this past June.

The PRC's response to President Lee's visit has bordered on the hysterical. Besides recalling its Ambassador from the United States and unleashing vicious propaganda tirades against President Lee, the PRC has conducted provocative military exercises off Taiwan's coast, including test-firing missiles in the East China Sea just 80 miles north of Taiwan. The PRC is planning further missile testing and naval maneuvers near Taiwan.

Clearly the PRC is attempting to use the threat of invasion to intimidate the people of Taiwan into rejecting President Lee and adopting a docile foreign policy. If the PRC is successful in carrying out this extortion and subverting the democratic process in Taiwan, the United States will only be encouraging further PRC aggression in the region against Japan and the Philippines and we will be severely marginalized as a Pacific power. In short we will have allowed the PRC to establish Asian hegemony. To avert this moral and diplomatic catastrophe, the administration must: First, make it clear that any military action against Taiwan will result in a worldwide embargo and diplomatic isolation of the PRC; second, expeditiously complete the delivery of the 150 F-16 fighter jets already purchased by Taiwan; third, provide anti-missile systems to Taiwan; and fourth, reinforce our policy of granting visas to Taiwan's elected officials. Additionally, the Congress should promptly adopt House Concurrent Resolution 63 introduced by Representative GERALD SOLOMON which would urge Taiwan's admission into the United Nations. The bottom line of America's China policy must be the recognition that the PRC needs us more than we need them. As President Nixon said shortly before his death "the

Chinese will not launch a military attack against Taiwan as long as Beijing knows such an action would jeopardize their relationship with the United States."

Last month I had the opportunity to meet with President Lee in Taiwan. He is an impressive leader who is clearly committed to democratic principles. As the world's leading democracy, the United States must stand with democratic nations in their time of peril. By standing with the Republic of China on Taiwan at this time, the United States will be acting in our best traditions and strengthening the cause of peace and stability in the Pacific.

HONORING DR. ALEXANDER IBE

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. KILDEE. Mr. Speaker, I rise today to honor the recipient of the 1995 Golden Door Award, Dr. Alexander Ibe. Dr. Ibe will receive the award at the annual dinner meeting of the International Institute of Flint on Tuesday, October 11.

The International Institute of Flint presents this award annually to a foreign-born citizen who has substantially improved life in the Flint community. Dr. Ibe has worked tirelessly since his arrival in the United States in 1979 to help African immigrants and others.

Dr. Ibe was born in Nigeria the son of Chief Alphonsus Ibe and Justina Ibe. He is the fourth of seven sons. After immigrating to the United States he helped bring three brothers to live permanently in this country. In addition to helping his family immigrate, Dr. Ibe has been tireless in his efforts to help African refugees realize their dreams of living in the United States free of persecution.

The list of Dr. Ibe's accomplishments is long. As president of the African American Association of Greater Flint he raised money to aid Liberian refugees. He fought deportation of Africans and provided relief to those in financial need. He raised money for scholarships and even paid the college tuition for needy students out of his own pocket. He has devoted his time and expertise to developing African cultural presentations. School children throughout Genesee County have gained a greater knowledge of the contributions Africans have made to the world through these programs. He has volunteered for the past 6 years to organize the international institute's African festivities.

In addition to his volunteer work for the international institute, Dr. Ibe serves as a minister of the Word at St. Michael's Catholic Church and is currently raising money for the Our Mother of Africa chapel at the National Shrine in Washington, DC. When he is not volunteering his time to various causes, Dr. Ibe is a medical research scientist. He recently completed a study of cystic fibrosis. With his wife Carolyn, he has two children, Alexander Merenini Ibe II and Crystal Ndidi Ibe.

Mr. Speaker, I ask the Congress to rise with me today to honor this great American. My hometown of Flint has benefited innumerable times from the contributions of Dr. Alexander

Ibe. We are a better world because of his compassion.

IN HONOR OF LOUIS KEITH DUMAS

HON. VIC FAZIO

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. FAZIO. Mr. Speaker, I rise today to honor Louis Keith Dumas, the executive director of the Sacramento Air Logistics Center [ALC] at McClellan Air Force Base. Mr. Dumas will be retiring this year after more than 30 years of distinguished service to the Federal Government and principally the Department of the Air Force.

As executive director, Mr. Dumas is second in the Sacramento ALC chain of command. When acting in the commander's name, he exercises broad management authority over all center operations. The Sacramento ALC has program management subindependent responsibilities for designated aircraft and communications-electronic systems, and employs about 13,500 civilian and military personnel. Mr. Dumas has clearly distinguished himself during his long career with the Air Force, but his most significant accomplishments may have taken place through his leadership and innovation in the high-technology field. He worked to establish the Sacramento ALC's software engineering division; this has placed the center in the elite company of approximately 9 percent of the software practitioners and managers in the United States, and among only a handful of Government software activities. Through Mr. Dumas' personal direction, the Sacramento ALC accomplished a realignment of all the center's software efforts and combined them in a single software engineering division with a clear mission of becoming the Department of Defense's software engineering center of excellence.

Mr. Dumas has looked beyond national borders to further Air Force initiatives. The Air Force and DOD have selected the very high speed integrated circuit [VHSIC] hardware description language, or VHDL, as its standard. Sacramento ALC has pioneered the insertion of VHSIC multichip modules into fielded weapons systems. Mr. Dumas initiated and directed a reverse engineering design project for the British Royal Air Force [RAF] to demonstrate this technology. As a result, the RAF has adopted the VHDL as its standard in place of a particular language which the British were developing.

As a strong proponent of the dual-use concept, I am particularly impressed with Mr. Dumas' work in this area. Mr. Dumas, myself, and others have worked to establish a casting emissions reduction program [CERP] at McClellan AFB. This program is a partnership between McClellan AFB and the big three automakers to develop an environmentally complaint foundry and associated foundry processes for the DOD and the automakers. Metal casting has critical defense relevance; almost 90 percent of all manufactured parts for DOD contain castings. This agreement could ultimately revitalize the foundry process. Related to dual use is Mr. Dumas' strong pro-

motion of interservicing as the business of the future by supporting Army, Navy, and Marine customers, and other Government agencies in the Sacramento ALC's technical centers of excellence.

I join my colleagues today in honoring Louis Keith Dumas for his many years of outstanding service to the Air Force, the Department of Defense, and our Nation. Mr. Dumas and his wife, Dolores, have been married nearly 40 years and have three children and a granddaughter. I wish Mr. Dumas and his wife continued success in all their future endeavors.

TRIBUTE TO JAMES KELLEY

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mr. KANJORSKI. Mr. Speaker, I rise today to pay tribute to a close personal friend from my district, the Honorable James P. Kelley. This year, Jim will retire from his position as Northumberland County Commissioner, a post he has held with the highest distinction for almost a quarter of a century.

Once in a very great while, an individual not only surpasses the requirements expected of him as an elected official, but actually transforms the nature of his office to embody a greater ideal. Jim Kelley is such an individual. He not only served as an excellent county commissioner, but by his service, he changed the very definition of being a county commissioner. His extraordinary compassion, his impeccable integrity, his tireless efforts to improve the economic condition of his county, and his masterful skill at governing made Jim Kelley the epitome of what a public servant can and should be.

A banker for 22 years, a funeral director for 35 years, Jim was first elected to serve Northumberland County as a commissioner in 1971. Jim served as chairman of that board for five of his six consecutive terms of office. A respected community leader, Jim is responsible for the information of the Northumberland County Area Agency on Aging. During his leadership, the County Human Service Agency achieved a No. 1 national rating. He was the first chairman of the Central Region Training Service.

Jim was appointed by Gov. Bob Casey to serve 8 years on the Pennsylvania Infrastructure Investment Board. He has been honored by his party as both Northumberland County Democrat of the Year and Pennsylvania Democrat of the Year.

Jim's leadership in Northumberland County is legendary throughout the Commonwealth of Pennsylvania. He has earned the admiration and respect of us who have been fortunate enough to have worked with him. Mr. Speaker, as Commissioner James P. Kelley steps down, he leaves behind a tradition of excellence and service which will be difficult to replace. He has devoted a lifetime of service to the people of Northumberland County, and that service will be felt for many more years to come. I am pleased to bring to the attention of my colleagues the accomplishments of my good friend, Jim Kelley.

INTRODUCTION OF THE TAXPAYER
BILL OF RIGHTS 2

HON. NANCY L. JOHNSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 14, 1995

Mrs. JOHNSON of Connecticut. Mr. Speaker, I am pleased to introduce the Taxpayer Bill of Rights 2. This legislation will help safeguard the rights of taxpayers in dealing with the Internal Revenue Service [IRS].

The Taxpayer Bill of Rights does not involve the substantive provisions in the Internal Revenue Code which determine a person's tax liability. The subject matter does not involve capital gains or depreciation rules. The nature of the subject matter involves the procedural rules and IRS operational practices which apply during the examination of tax returns and the collection process. Many times these rules and practices can have as much importance to the taxpayers as the substantive provision in the tax law from which their liability arises.

The original Taxpayer Bill of Rights was enacted as part of the Technical and Miscellaneous Revenue Act of 1988. While this action was helpful, there was a general consensus that more could be done to protect the rights of taxpayers.

The Subcommittee on Oversight sought to develop a Taxpayer Bill of Rights 2 during the 102d Congress. It developed a package of recommendations for taxpayer safeguards which eventually was introduced as H.R. 3838 in November 1991. A Taxpayer Bill of Rights section, based on H.R. 3838, was included in H.R. 11 the Revenue Act of 1992, which was vetoed by former President Bush.

The Subcommittee on Oversight held a hearing on March 24, 1995, to investigate what additional taxpayer safeguards were appropriate in order to provide citizens more evenhanded treatment in their dealings with the IRS. In addition, the subcommittee staff reviewed numerous communications from tax-

payers which described their experiences with the IRS and reinforced the position that a Taxpayer Bill of Rights 2 was needed. The subcommittee's recommendations are a combination of many of the provisions which were developed in the 102d Congress, as well as a number of new initiatives.

The bill that Representative MATSUI and I are introducing today reflects the narrative recommendations which the Subcommittee on Oversight unanimously approved on September 12, 1995. For example, the bill would make it easier for taxpayers who win their cases against the IRS in Tax Court to collect attorney's fees. Under current law, not only does a taxpayer have to prevail against the IRS to collect attorney fees, but she must also prove that the IRS was not substantially justified in pressing its case against her. The bill shifts the burden to the IRS of proving that its position was justified. This is consistent with the judicial principal that the party in control of the facts should bear the burden of proof. Who knows better than the IRS why it pressed its case against the taxpayer?

Another major area is the treatment of separated or divorced taxpayers. Under current law, married couples who file a joint return are each fully responsible for the accuracy of the return and for the full tax liability, even though one spouse may have earned the income which is shown on the tax return. This is known as joint and several liability. Spouses who wish to avoid this joint and several liability feature may file as a married person filing separately.

The subcommittee learned of many instances where divorced taxpayers who had previously signed a joint tax return during their marriage were treated harshly when the IRS later disputed the accuracy of their joint tax return. In many cases the IRS tried to collect the entire amount of taxes from the wife, even though the omitted income or erroneous deductions which caused the deficiency were attributable solely to her former husband. All too often, the woman, being pursued for payment of taxes due, was not aware that a tax return filed during the marriage had been audited or

that a deficiency had been imposed on the return.

In an era where almost 50 percent of marriages end in divorce, this problem is contributing to the growing perception that the tax system is unfair. The time has come to reexamine the joint and several standard of liability and consider replacing it with a proportionate liability standard, where each spouse would be responsible for the taxes on that portion of the income which he or she earned.

However, replacing the current standard would be changing over 60 years of established practice and so the subcommittee concluded that it did not have information about all the ramifications of such a change to include it in the bill. What the bill does do is direct the Department of the Treasury and the General Accounting Office to conduct detailed studies examining possible changes to the joint and several liability standard in order to better protect the rights of separated or divorced couples. These studies are due within 6 months and I believe they could be a prelude to further legislative action in the 104th Congress.

A brief sample of the bill's other features includes: First, allowing taxpayers who have been the victim of reckless collection actions by the IRS, to sue the IRS for up to \$1 million in damages, up from the current ceiling of \$100,000; second, giving the IRS the authority to withdraw tax liens and return seized property when it would be in the best interest of the taxpayer and the Government; third, creating a civil cause of action for damages for taxpayers who have been harmed by fraudulent information returns; and fourth, requiring the IRS to send out annual reminders to taxpayers with outstanding tax obligations. This will alert taxpayers that the IRS has not forgotten an old tax liability.

Mr. Speaker, the public may never be thrilled about the fact that they must pay taxes to the Government. But the Taxpayer Bill of Rights 2 should at least give them more leverage and ammunition in dealing with the IRS.