TRIBUTE TO ANTHONY MOCERI

HON. JERRY F. COSTELLO
OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES
Wednesday, September 23, 1998

Mr. COSTELLO. Mr. Speaker, I rise today to pay tribute to Anthony (Tony) Moceri. The International Brotherhood of Boilermakers Local 363 in Belleville, Illinois is naming their new hall for Tony Moceri.

Tony Moceri was a great union member. He got his union card in San Francisco and was initiated into Lodge 363 in 1942. He was a dedicated, hardworking member until his retirement in 1984. Mr. Moceri was elected Lodge Assistant Business Agent in 1963 and moved to Business Manager in 1966—a position he held for nearly twenty years. Under Mr. Moceri's leadership, an apprenticeship program was developed. This program, initiated by Mr. Moceri in 1974, has proven extremely successful.

Mr. Moceri was on the State Boiler Board and the Building Trades Committee. He also had the honor and distinction of serving on Senator Percy's Labor Task Force Committee.

Tony Moceri was married to his wife, Vera, for 44 years. I would like for my colleagues to give special recognition in honor of Local 363 naming their new facility for Tony Moceri.

SARDINE FACTORY COCKTAIL LOUNGE AND RESTAURANT CELEBRATES ITS 30TH ANNIVERSARY

HON. SAM FARR
OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES
Wednesday, September 23, 1998

Mr. FARR of California. Mr. Speaker, I rise today to honor the Sardine Factory Cocktail Lounge and Restaurant on its 30th anniversary. The Sardine Factory is a local landmark, rising above Cannery Row. The founding owners, Ted J. Balestreri and Bert P. Cutino, have created a venue that is as trendy as it is historic.

The old oak bar in the Sardine Factory is reputed to have sailed to the West Coast around Cape Horn in southern Chile in 1919. In the Captain’s Room, elegant antiques evoke the opulence of an Old World drawing room, with a risque touch of the Barbary coast. Historic photographs and oil portraits of sea captains line the walls, overseeing diners enjoying a fireside dinner. The glass dome of the Conservatory reflects the sparkling cut-glass of a spectacular chandelier, which hangs over a marble fountain amidst the verdure of a garden setting.

Ted Balestreri moved to the Monterey Peninsula with his family as a teenager and worked as a busboy to pay for his education. Ted, realizing the possibilities of the hospitality industry, set out to Lewis Hotel Management School in Washington, D.C. to learn more. When Ted and Bert established the Sardine Factory, Ted took charge of the marketing and management, making sure the guests were warmly welcomed by personally greeting arrivals at the door.

Bert Cutino grew up near Cannery Row in a fishing family. After his start as a dishwasher at age 13, Bert’s innate ability in the culinary field took him to the position of manager of a full scale restaurant by the age of nineteen. Bert became the culinary heart of the Sardine Factory whose creations continue to receive national recognition.

The Sardine Factory is widely known for its impeccably prepared fresh seafood, accompanied by superb wines, and exemplary service. Over these 30 years, celebrities, visitors and long-time residents and their guests, have sought out the Sardine Factory, to create new traditions in a setting evocative of long-ago times.

The Sardine Factory has grown in success and stature over its first thirty years. May it continue to achieve similar achievements long into the future.

INTRODUCTION OF LEGISLATION TO PROVIDE A TEMPORARY SOLUTION TO ENABLE FAMILIES TO RECEIVE THE FULL BENEFITS OF THE CHILD TAX CREDIT AND EDUCATION CREDITS FOR 1998

HON. RICHARD E. NEAL
OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES
Wednesday, September 23, 1998

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing legislation which provides a temporary waiver for taxable year 1998 of the minimum tax rules that deny many families the full benefit of nonrefundable personal credits, pending enactment of permanent legislation to address this inequity.

Recently, I introduced H.R. 4489, legislation which would allow nonrefundable personal tax credits (i.e., the child tax credit, the HOPE and lifetime learning credits, and the dependent care credit) to offset both the individual’s regular income tax liability and the minimum tax liability and repeal the rule that reduces the additional child credit for families with three or more children by the amount of the minimum tax liability. Last week, the Committee on Ways and Means reported out the “Taxpayer Relief Act of 1998” which included a substantially identical provision to address the interaction between the minimum tax and nonrefundable personal credits.

H.R. 4489 and the “Taxpayer Relief Act of 1998” provide a permanent solution to ensure that families receive the full benefits of the child credit and the education credits. However, the “Taxpayer Relief Act of 1998” will almost certainly receive a Presidential veto and even if it were signed, I recently learned that Internal Revenue Service (IRS) would not be capable of implementing these changes in time for the 1998 tax year. For these reasons, I am introducing this new legislation that would provide a one-year solution for 1998 to enable substantially all families to receive their full credits.

Under current law, the total allowable amount of nonrefundable personal credits may not exceed the amount by which the individual’s regular income tax liability exceeds the individual’s tentative minimum tax liability. For families with three or more children, the additional child credit is provided and this is reduced by the amount of the individual’s minimum tax liability.

Under current law, all taxpayers who claim the child credit with incomes above $45,000 for joint filers and $33,750 for single filers will have to make at least a rudimentary minimum tax calculation. Many of these taxpayers will also have to fill out the full alternative minimum tax (AMT) form. Not only is the AMT complicated, but some income taxpayers who claim some of the new tax credits such as the child credit and the Hope Scholarship credit. The Department of Treasury estimates that in 1998, the alternative minimum tax will cause 800,000 taxpayers to fail to receive the full benefit of the child tax credit (Hope Scholarship credit and lifetime learning credit).

My new legislation makes nonrefundable personal credits allowable against the entire amount of an individual’s regular tax liability for 1998 and it would repeal the rule that reduces the additional child credit for families with three or more children by the amount of the minimum tax liability. This is a one year solution for 1998 and the IRS is capable of making this change in time for the 1998 filing season.

Without enactment of this legislation, taxpayers who are planning to claim the child tax credit should be warned that the computation of their taxes will be difficult, time consuming, and unnecessarily complex. Without simplifying the child tax credit, the child tax credit form that will be required on next year’s tax return is a nightmare. In a recent Wall Street Journal article, a tax expert stated that many people “will be totally overwhelmed” by required forms. The instructions and required forms total eight pages. The Internal Revenue Service has completed a time analysis for completing the AMT form which will be required for many taxpayers claiming the child credit and it takes approximately 5 hours to complete this form.

This legislation makes claiming the new credits, especially the child credit, simple compared to the draft forms that have been released by the IRS. Not only is this solution a significant simplification for the 1998 tax year, it enables substantially all families to receive credits that they are entitled to for 1998. We need to enact this legislation to prevent the average family from having to pay a tax return preparer to receive the benefits that were promised.

I urge you to join me in cosponsoring this important legislative fix which should be enacted before Congress adjourns. This solution should be added to revenue neutral legislation to extend the expiring provisions. Also, we should continue to work on a permanent solution to ensure taxpayers receive their full credits.

THE JOHN MARSHALL LAW SCHOOL MARKS ITS CENTENNIAL "A LEGACY OF OPPORTUNITY, A LIFETIME OF ACHIEVEMENT”

HON. NANCY L. JOHNSON
OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES
Wednesday, September 23, 1998

Mrs. JOHNSON of Connecticut. Mr. Speaker, my colleague THOMAS EWING and I submit the following tribute.
One hundred years ago, a group of Chicago lawyers shared a vision of legal education. They believed that there existed “the need for a school where men and women compelled to earn their own livelihoods could get a legal education.” That vision became a reality when the John Marshall Law School opened its doors in 1899 with three students.

Over the years, the John Marshall Law School has added to its vision of legal education, most notably through several innovations. It has expanded the curriculum to include cutting-edge programs and degrees; it has increased its students services to include legal and writing professionals skilled in training students for the practice of law; and it has improved the law school facilities to include a three-building campus with a moot courtroom complex, a computer classroom, lecture halls and a modern conference center.

As the John Marshall Law School has succeeded through a century of opportunity and innovation, its alumni have reaped a legacy of achievement. Their success are a tribute to the John Marshall Law School... A Legacy of Opportunity, A Lifetime of Achievement.

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**LT. GERALD D. WHEATON TO RECEIVE THE BRONZE STAR**

**HON. THOMAS E. PETRI**

**OF WISCONSIN**

**IN THE HOUSE OF REPRESENTATIVES**

Wednesday, September 23, 1998

Mr. PETRI. Mr. Speaker, on Saturday, September 26th, I plan to be present—votes permitting—for a long overdue ceremony in Ripon, Wisconsin, for a true American hero. He was December 15, 1967. Most Americans were getting ready for Christmas. But 1st Lieutenant Gerald D. Wheaton's artillery battalion had just taken over a position near Chu Chi in South Vietnam previously assigned to another battalion. Wheaton was the Battalion Ammunition Officer, and he knew he had a job on his hands when he found that his predecessor had left him with broken boxes, mixed lots, and in some cases missing charges. So he got to work—a time consuming and exacting job. The battalion had no ammunition trucks, so he had to beg and borrow vehicles for resupply.

Six weeks later, the North Vietnamese and the Viet Cong violated a ceasefire in order to launch their mammoth surprise Tet offensive throughout the Republic of Vietnam. The first days of the offensive were chaotic. Wheaton's brigade was given the mission to keep the main supply route open from Quang Tri Province to Saigon. Over 30 miles away, a North Vietnamese regiment attacked the garrison at Hi Lang and cut the supply road to Camp Evans.

Lt. Col. Robert E. Lee, Jr. (then a Major) says: I ordered Lt. Wheaton to move his ammunition section from Phu Bi to Quang Tri City and be prepared to resupply Battery C Battery in the vicinity of Quang Tri City, a battery in the vicinity of Hi Lang and a 155 battery at LZ Jane. The batteries were approximately thirty miles apart. Lt. Wheaton loaded his section on two helicopters. At the time, we were not aware of the magnitude of the Tet offensive. The helicopter was hit by heavy ground fire and one turned back. Lt. Wheaton insisted his helicopter continue the mission.

Keeping his own battalion and a reinforcing artillery battery resupplied was a monumental challenge which Lt. Wheaton met despite great personal risk from land mines, sniper fire and ambush. Indeed, later Lt. Wheaton was seriously injured when his jeep drove over a land mine. His message: As a result of his efforts before and during the Tet offensive, Col. Lee believes that Lt. Wheaton’s actions saved the lives of many American soldiers, so he recommended Lt. Wheaton for a Bronze Star.

But then, nothing happened. During the hectic days following the offensive the original recommendation was somehow misplaced.

During a reunion, Lt. Col. (Ret.) Lee learned that Lt. Wheaton had failed to receive the recognition he was due. So in July of last year Col. Lee contacted my office to see if we could right a wrong and help with a resubmission of the recommendations for Lt. Wheaton’s awards. I was happy to help. The Army requires extensive procedures to make sure the awards it makes are merited, but over the course of a year we were able to demonstrate our case.

On Saturday, September 26 at 11 a.m. at the Ripon, Wisconsin VFW I plan to be on hand to offer my personal gratitude to Gerald Wheaton. We will be joined by Col. Lee and by Wheaton’s former Battalion Commander, Col. (Ret.) William Malouche as Gerald D. Wheaton receives the Bronze Star for meritorious service, and the Bronze Star with a “V” Device for valor. I believe Lt. Wheaton deserves the full measure of recognition and congratulations that can be extended by this House on behalf of a grateful nation.

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**PERSONAL EXPLANATION**

**HON. SUE MYRICK**

**OF NORTH CAROLINA**

**IN THE HOUSE OF REPRESENTATIVES**

Wednesday, September 23, 1998

Mrs. MYRICK. Mr. Speaker, I was unavoidably detained in my district and as a result missed rollcall votes Nos. 447, 448, and 449. Had I been present for these votes, I would have voted “yes” on rollcall vote No. 447, “no” on rollcall vote No. 448, and “yes” on rollcall vote No. 449.

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**TRIBUTE TO THE 1998 RETIREES OF THE STERLING HEIGHTS FIRE FIGHTERS UNION**

**HON. SANDER M. LEVIN**

**OF MICHIGAN**

**IN THE HOUSE OF REPRESENTATIVES**

Wednesday, September 23, 1998

Mr. LEVIN. Mr. Speaker, on Friday September 25, the Sterling Heights Fire Fighters Union will host their Annual Dinner-Dance honoring their 1998 retirees.

It is my distinct privilege to recognize the five retiring firefighters for their outstanding contributions to humanity. Fire Marshall Frederick B. Cowper’s important contributions to his community include implementing educational and prevention programs for camps and local school districts. Battalion Chief Anthony Maltese has spent his career raising public awareness and providing courage and expertise in emergency situations. Captain James L. Twork has received recognition for his compassion, professionalism, and knowledge while performing his duties. Finally, Captain Michael J. Rudolph has taken on a variety of responsibilities throughout his career and received the Department Award of Valor in 1983.

These gentlemen have demonstrated acts of heroism and have performed above and beyond the call of duty. Indeed, the people of Sterling Heights have been well-served by their untiring care and concern.

Mr. Speaker, I ask my colleagues to join me in recognizing these gentlemen for their dedication, accomplishments and years of service.