

EXTENSIONS OF REMARKS

POLICE OFFICERS' MEMORIAL

HON. JIM RAMSTAD

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. RAMSTAD. Mr. Speaker, today is National Peace Officers Memorial Day, a day dedicated to the 13,814 peace officers who have given their lives to protect their communities.

Two years ago I stood in the well of this House to share my grief over the death of a friend of mine, Minneapolis Police Officer Jerry Haaf, who was slain in the line of duty.

At the time, I was haunted by thoughts of another cop friend, J.W. Anderson of the Wayzata Police Department, who was killed in 1982.

The names of these two brave cops are now inscribed on the walls of the National Law Enforcement Officers Memorial, located just a few blocks from here.

Tragically, Jerry and J.W. were just 2 of 17 Twin Cities area police officers who were slain during the line of duty since 1970. Mr. Speaker, because we must never forget their ultimate sacrifice, I want to share these names:

James Sackett, St. Paul; Roger Rosengren, Ramsey County; Inno Suek, Minneapolis; Joseph Pudick, Minneapolis; Howard Johnson, Roseville; George Partridge, Jr., Minneapolis; Curtis Ramsdell, Columbia Heights; David Mack, Minneapolis; Michael Cassman, Minneapolis; Richard Miller, Minneapolis; Bruce Russell, Roseville; Richard Walton, Oakdale; James Anderson, Wayzata; John Scanlon, Robbinsdale; and Jerry Haaf, Minneapolis.

Mr. Speaker, with great sadness I report that two new names will be added to the list of Twin Cities police officers on the walls of the National Law Enforcement Officers Memorial. Just last year, two of St. Paul's finest police officers, Ron Ryan, Jr., and Tim Jones, were slain in the line of duty on the same day. Like all Minnesotans, that tragic day will live in my memory forever.

On Friday, August 26, 1994, Minnesotans were celebrating the first week of the State fair. I was at the State fair in St. Paul early that day, fresh back from Washington.

On the way to the fairgrounds that morning, reports started trickling in about what would soon become forever etched in Minnesotans' memories as one of the worst days in State history for our brave law enforcement officers. Just a few blocks away from the fair, a brave St. Paul police officer, a rookie, Ron Ryan Jr., the son of another St. Paul cop, was answering a routine call about a man sleeping in a car in the parking lot of Sacred Heart Church on Hope Street.

It was the last call he would ever take in a far too brief but decorated career in law enforcement. Witnesses report that Officer Ryan walked up to the car at about 7 a.m., shined his flashlight inside, then walked away. Then the man in the car shot Officer Ryan many times in the back, got out of his car and

walked over to Ryan, who lay dying on the ground. He turned him over, went through his pockets, seized Officer Ryan's gun and fled. By 8:30 a.m. 26-year-old Officer Ryan was pronounced dead.

This early-morning shooting set off a massive manhunt. St. Paul Police Officer Tim Jones, a 16-year veteran of the force, had the day off. But when he heard about the slaying of his fellow officer, Jones volunteered to join the manhunt.

Officer Jones and his canine partner, Laser, had become nationally renowned for their law enforcement efforts. At about 10:40 a.m., it appears that Laser tracked down the suspect, who then shot both Officer Jones and Laser to death. It is a sad irony that Officer Jones was shot by the gun that the suspect had taken from Officer Ryan.

Officer Jones had dedicated his life to law enforcement, especially the St. Paul department's canine program. He spent hour after hour, virtually all his free time, working with Laser and other officers in the canine program. Officer Jones and Laser were inseparable in life as they were in their tragic death.

In spite of this tragedy, we can still hope that the war against crime can be won because of the commitment of law enforcement professionals like Officers Ryan and Jones. We have newfound appreciation and respect for the skills, bravery, and dedication of officers like Officers Ryan and Jones. Every day, men and women in law enforcement serve on the frontlines and put the safety of the community ahead of their own lives.

I hope every visitor to our Nation's Capital will visit the Law Enforcement Officers' Memorial at Judiciary Square. Seeing the names carved in the walls will help people realize what cops and their families risk every day they put on the badge.

Mr. Speaker, we honor the dead like Officers Ron Ryan, Jr., and Tim Jones by respecting the living. Today we honor these two Minnesota officers and law enforcement officials everywhere by thanking their families for their sacrifice and sharing their grief.

I also hope the members of this body will honor the memory of slain officers through our actions on this floor. Let us continue to promote policies that help the brave men and women in law enforcement prevent the tragedy of crime and violence.

TRIBUTE TO THE CENTENARIANS OF THE WASHINGTON AND JANE SMITH HOME

HON. BOBBY L. RUSH

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. RUSH. Mr. Speaker, it is my great pleasure to rise today to offer my sincerest congratulations to five truly wonderful women, who on Tuesday, the 16th of May, will receive special recognition from the Social Security

Administration for having reached the extraordinary age of 100 years old.

The recipients of this special honor are Ms. Edith Guttridge, Ms. Margaret Van Huben, Ms. Margaret Byrne, Ms. Anna Conner, and Ms. Ruth Kennedy. Each of these distinguished ladies have touched so many people over the years, and they are to be applauded for their achievements over the past century.

I wish to extend to each of them my best wishes on this wonderful occasion, and am proud and honored to enter these words of commendation into the RECORD.

HUGO DECIUTIIS HONORED FOR LIFETIME OF SERVICE

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mrs. MALONEY. Mr. Speaker, I rise today to bring to the attention of my colleagues the sad passing of Hugo DeCiutiis: A great American, a life-long educator, and community activist.

Mr. DeCiutiis grew up in Manhattan's Lower East Side until the outbreak of World War II, when he dutifully joined the 8th Army Air Force in England. After the war, Hugo returned home to continue his education; an ongoing pursuit that was destined to encompass the rest of his life.

With help from the GI bill, he graduated from City College of New York, Brooklyn College and Adelphi University with three different masters degrees in chemistry, earth science, and education. Convinced that there could be no higher calling than passing his knowledge on to future generations, Mr. DeCiutiis spent the next 32 years in the classroom, teaching chemistry and science at W.T. Clarke High School in Westbury, Long Island.

Mr. DeCiutiis' passion and devotion to education did not stop at the classroom door. He was an extremely active member of the Westbury School Board, where he distinguished himself as a tireless advocate for funding for public education. He will always be remembered for his efforts to achieve equitable State funding in public schools.

As a former school teacher, I have the highest degree of respect for those who choose to make education their life's work. Mr. DeCiutiis' accomplishments in the field of education exemplify what it means to be to be a teacher, and like all good teachers, he never stopped trying to become an ever better educator.

In addition to his direct involvement with education, Mr. DeCiutiis' was also devoted to the betterment of the entire community. He was a tutor at the Family Services Association of Hempstead, a member of the Westbury Historical Society, NAACP, Central Westbury Civic Association, LIFE—Learning is for Everyone—and co-founded the summer day camp GIFT—Great Ideas For Tomorrow—at the Lutheran High School in Brookville.

• 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.

Mr. Speaker, I would ask that my colleagues join me in saluting Hugo DeCiutiis, and extend our sympathy to his children and family. His life represents the best of American values, and his tireless dedication to educational achievement and public service are an example to us all. Mr. DeCiutiis understood that one person can make a difference in the lives of others, and with that simple tenant, he has left a legacy that we should all hope to emulate.

**NUCLEAR DECOMMISSIONING
COSTS SIMPLIFICATION ACT OF
1995**

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. CRANE. Mr. Speaker, one of the issues that the voters expect this Congress to address relates to the elimination of unnecessary and burdensome Federal requirements and regulations. In that spirit, I am today introducing legislation, the Nuclear Decommissioning Costs Simplification Act of 1995, which will take one small and reasonable step toward simplifying our Tax Code.

Under current law, section 468A of the Internal Revenue Code permits a utility to elect a deduction for the amount of payments made to a nuclear decommissioning reserve fund. The fund must be dedicated exclusively for the payment of costs associated with decommissioning a nuclear power reactor. The amount of the deductible payment for a particular tax year is limited to the lesser of: first, the nuclear decommissioning cost included in the taxpayer's cost of service for ratemaking purposes or, second, the so-called ruling amount as determined by the Internal Revenue Service [IRS]. In order to claim a deduction, the taxpayer must submit a detailed application to the IRS which sets forth the computation of the ruling amount.

It has been indicated to me that the process required by section 468A is the only provision of the Internal Revenue Code in which a deduction is made conditional upon pre-approval by the Secretary of the Treasury. Moreover, preparation of each ruling request costs utilities thousands of dollars in legal and other fees in addition to the \$3,000 user fee imposed for filing the ruling request. In many cases, utilities have more than one reactor, in which case the utility must absorb the preparation costs and pay the filing fee several times in a single year. For example, a taxpayer with four reactors that contributes to four reserve funds would incur costs in excess of \$50,000 to submit four ruling requests.

Mr. Speaker, perhaps this unique pre-clearance procedure would be necessary if there was a particular risk of fraud, abuse, or miscalculation. However, there is no evidence that any such risk exists or ever has existed for that matter. Nevertheless, the pre-clearance requirement lives on in the Internal Revenue Code. The time has come to recognize that the process that utilities go through to comply with section 468A is entirely computational, and presents no unusual set of circumstances requiring the abandonment of the normal rule that taxpayers take deductions subject to a subsequent audit.

The Nuclear Decommissioning Costs Simplification Act of 1995 is truly a simplification

proposal. The bill, if enacted, would modify section 468A by striking the requirement that the taxpayer must request and receive a schedule of ruling amounts from the Secretary of the Treasury as a condition to claiming a deduction for payments to the nuclear decommissioning reserve fund. The bill would not result in larger deductions because the current substantive rule limiting the deduction would remain in place. The proposal simply would have the effect of treating the deduction for amounts paid into the fund in the same manner as other deductions are treated and if, on audit, the IRS determines that an excess amount was deducted by the utility, additional tax payments, interest, and penalties would be imposed.

Mr. Speaker, this reform may not be as dramatic as some others that we have debated in the House this year, but it is no less worthy. The bill I am introducing today is narrowly targeted to relieve utilities of a regulatory requirement that long ago outlived its usefulness. It will neither create a tax loophole nor compromise safety, but it will strike a small blow for sensible deregulation. I am hopeful that this legislation will be considered in the context of tax legislation this year, and I urge my colleagues to support this effort.

TRIBUTE TO PAT SCHNEIDER

HON. THOMAS M. DAVIS

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. DAVIS. Mr. Speaker, I rise today to pay tribute to one of Fairfax County, VA's outstanding public school teachers, Mrs. Pat Schneider.

When the executive of a company retires, special dinners, gold watches, and high accolades are the order of the day. However, when some of our public servants retire, few seem to notice.

In Fairfax County, one of our school teachers, after teaching for almost 35 years, is retiring at the end of this school year. For 23 years, Mosby Woods Elementary has been the benefit of Mrs. Pat Schneider's excellent teaching skills. Like most teachers, Mrs. Schneider has worn many hats beyond that of the classroom teacher. Before the 1994 school year and the formal addition of a vice principal, Mrs. Schneider would step in as acting principal when needed. Involved with many extra-curricular activities, Mrs. Schneider is best remembered as the teacher sponsor of the Student Council Association.

How does a teacher know if he or she has effectively reached their classroom constituents? Of course, test and papers will reflect the academic aspects of successful teaching. However, beyond reaching a child's mind, the best teachers will also touch a child's heart. Mrs. Schneider's success in reaching the hearts of her students is quite evident as former students are always dropping by her classroom to say "hi" and grab a quick hug or word of encouragement.

As Fairfax County loses a teacher of excellence and Mosby Woods a dear friend and colleague, there are no gold watches or black tie dinners but her community offers her a heart felt "thank you," and I know my colleagues join me in honoring her years of serv-

ice to our kids and thank her for leaving her community a better place for her efforts.

CHICAGO'S NORTHWEST ASSOCIATION OF REALTORS FIGHTS TO PROTECT THE HOME MORTGAGE INTEREST DEDUCTION

HON. MICHAEL PATRICK FLANAGAN

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Mr. FLANAGAN. Mr. Speaker, a home purchase is the largest investment most American families will ever make. American homeowners take pride in their properties and contribute to their communities. Real estate and housing comprise the engine that drives America's economy, accounting for 15 percent of the gross domestic product.

The home mortgage interest deduction on the homeowner's Federal income tax return has proven to be a strong incentive to invest in the American dream of home ownership. The home mortgage interest deduction is a continuous, many decades old tax equalization provision allowed by the Federal Government to home owning American citizens. Eliminating, or further limiting, within the current Federal Tax Code, the home mortgage interest deduction will surely result in a sharp decline in property values and American homeowners experiencing a significant drop in the value of their homes. Eliminating, or further limiting, within the current Federal Tax Code, the home mortgage interest deduction will create a likelihood of a regional or national housing recession.

Depressed housing and real estate markets would result in reduced local tax revenues and less money for our communities to perform such basic services as schools, sanitation, police protection, and firefighting. Depressed housing and real estate markets would quickly result in the need for higher local property taxes. Eliminating, or further limiting, within the Federal Tax Code, the home mortgage interest deduction will result in fewer people buying homes and the destabilization of the foundation of our local communities.

The efforts of the officers, directors, staff and members of Chicagoland's Northwest Association of REALTORS to protect, within the framework of the current Federal Tax Code, the sanctity and integrity of the many decades old home mortgage interest deduction is hereby duly noted. I urge my colleagues in the House and Senate to take no legislative action that would result, under the current Federal Tax Code, in either further limiting, or eliminating, the home mortgage interest deduction afforded to American homeowners.

SCREENING FOR COLORECTAL CANCER: THE PATIENT AND THE PHYSICIAN'S RIGHT TO CHOOSE

HON. LOUISE MCINTOSH SLAUGHTER

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, May 15, 1995

Ms. SLAUGHTER. Mr. Speaker, I rise today to discuss the Colorectal Cancer Screening Act of 1995, and why I became a cosponsor