

rights, however boldly expressed, is questioned when our collective consciences are unaffected by the horrors that continue to be reported from Bosnia and Herzegovina today.

At the hearing, Prime Minister Silajdzic expressed his gratitude to the U.S. Congress for its strong and consistent support for Bosnia and Herzegovina through this terrible period. He noted that, 50 years after Auschwitz, concentration camps again appeared in Europe, this time in Bosnia, and this time the images are brought into our homes directly, especially through television. Rather than responding on the basis of principle, justice, and order, however, he described realpolitik and pragmatism as the order of the day. When a forceful response is eliminated, he concluded, the Bosnian Serb militants and their supporters in Belgrade are the only ones who benefit.

Given the current dynamics, the Prime Minister presented a reasonable course of action, specifically that the Contact Group meet at the ministerial level and set a deadline for a definite and final answer from the Serb militants. If the Serbs accept the plan in time, changes to the map could be made within 30 days, as long as these changes maintain the 51/49 percentage formula and are adopted by consensus. Negotiations on constitutional arrangements, international guarantees and other items would follow.

If, on the other hand, the Serbs reject the plan, the response adopted last July by the Contact Group foreign ministers should be reaffirmed, specifically the tightening of sanctions, the expansion and better protection of designated safe havens, including the use of air strikes, and lifting the arms embargo on Bosnia and Herzegovina. On the latter, he added that recognition of the right to self-defense is the minimum that must be granted to the victims of this aggression.

I told the Prime Minister that the Helsinki Commission is dedicated not necessarily to the defense of his country, but to the promotion of principles adopted in Helsinki almost 20 years ago. In reality, however, these two different goals have come to mean the same thing. In this new Congress, the Commission will remain true to that goal and I, therefore, support his suggestions. I hope, Mr. Speaker, that the Congress will debate the current policy options.

As we do consider policy options, I would like to repeat a remark made at the hearing by fellow Helsinki Commissioner, Mr. STENY HOYER. He argued that one of the reasons we have allowed aggression and genocide to proceed in Bosnia is that some have convinced themselves that the conflict there is a civil war—an internal ethnic conflict—the inevitable result of age-old hatreds. To correct the picture, Mr. HOYER quoted from a recent book, "Bosnia, a Short History," by Noel Malcolm, the introduction to which states:

Paradoxically, the most important reason for studying Bosnia's history is that it enables one to see that the history of Bosnia itself does not explain the origins of this war. Of course, the war could not have happened if Bosnia had not been the peculiar thing that it was, which made it the object of special ambitions and interests. But those ambitions were directed at Bosnia from outside Bosnia's borders. The biggest obstacle to all understanding of the conflict is the assumption that what has happened in that country is the product—natural, spontaneous, and at the same time necessary—of forces lying within Bosnia's own internal history. That is

the myth which was carefully propagated by those who caused the conflict, who wanted the world to believe that what they and their gunmen were doing was done not by them, but by impersonal and inevitable historical forces beyond anyone's control. \* \* \* And the world believed them."

Why the world believed them, I do not know. Perhaps naive assumptions about what was happening as Yugoslavia disintegrated; perhaps a cynical realpolitik that cares little about human suffering. Regardless, we cannot allow the resulting disaster to continue.

---

#### PERSONAL EXPLANATION

### HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 1, 1995*

Mr. CRANE. Mr. Speaker, yesterday I asked for a leave of absence after 5:30 p.m. to conduct business in my district in Illinois. Because I was in the district I was unable to cast my vote on three amendments. Had I been present I would have cast my vote against the Mink amendment, rollcall No. 77; against the Beilenson amendment, rollcall No. 78; and against the Moran amendment, rollcall No. 79.

---

#### THE TAX FAIRNESS FOR AGRICULTURE ACT OF 1995

### HON. DAVE CAMP

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 1, 1995*

Mr. CAMP. Mr. Speaker, I rise today with my colleague, Mr. PAYNE of Virginia, to introduce H.R. 783, the Tax Fairness for Agriculture Act of 1995, which clarifies the proper application of present tax law to membership payments to tax-exempt agricultural and horticultural organizations.

Agricultural and horticultural organizations are dedicated to the improvement of agriculture and agricultural conditions, products, and efficiency and have been exempt from the Federal income tax since its inception. These organizations are typically composed of first, farmer/rancher members and second, nonfarmer/rancher or associate members. Generally speaking, both classes of members pay the same amounts and enjoy most of the same rights and privileges of membership. Both classes of members pay the same amounts and enjoy most of the same rights and privileges of membership. Both classes of members are also typically entitled to purchase various goods and services, including insurance. The existence of associate members and the availability of various benefits to all members have been common practice among agricultural and horticultural associations for many decades.

Last year, the Internal Revenue Service [IRS] issued technical advice memorandum [TAM] 9416002 in connection with an audit of a State Farm Bureau. The TAM reversed longstanding IRS practice by asserting that the associate members of such organizations were not bona fide and their membership payments were taxable access payments to purchase insurance. Relying principally on the fact that associate members of the Farm Bureau had

limited voting and office-holding rights, the IRS concluded that Farm Bureau's facts were indistinguishable from two 1991 court decisions involving unions in which associate members received absolutely no benefits other than access to an insurance program.

Mr. Speaker, the TAM conflicts with the longstanding recognized practice of agricultural and horticultural organizations and contradicts past IRS guidance and practice. At least two prior IRS rulings, technical advice memorandums 8302010 and 8302009, under materially the same facts now at issue, hold that associate membership payments of agricultural organizations are not taxable. These TAMs correctly conclude that membership payments were not taxable because, despite certain differences, the associate members received largely the same rights and benefits as "regular" members, whose membership payments are clearly not taxable. The availability of insurance to all members, associates included, was judged insufficient to taint the membership payments generally.

Mr. Speaker, although the TAM literally applies only to one State Farm Bureau, it is now being applied to other agricultural organizations around the country. If the TAM is allowed to stand and is extended to other entities, most county and State agricultural organizations could face potentially huge deficiencies for what has until now been unchallenged and appropriate conduct. These deficiencies and the costs of contesting them could jeopardize the continued economic viability of many agricultural organizations and, thus, the important exempt purposes they serve.

The legislation we introduce today, would effectively restore the historical position taken by the IRS, that the membership payments of associate members of agricultural and horticultural organizations are not taxable. The legislation has two components. First, agricultural organizations that reasonably relied on the prior authorities and practice I discussed before would be shielded from unwarranted and potentially devastating audits. For this purpose, it is recognized that the treatment of associate member payments as tax exempt has been the longstanding recognized practice of agricultural and horticultural organizations and reliance on that practice was reasonable. Also, the legislation would establish a prospective safe harbor for annual payments by members of agricultural organizations of \$100 or less. Thus, regardless of whether an organization charged some of its members more than \$100 or less were not bona fide members and, therefore, that their membership payments were taxable. This will preclude wasteful and costly disputes in cases involving relatively nominal membership payments.

---

#### PERSONAL EXPLANATION

### HON. KWEISI MFUME

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 1, 1995*

Mr. MFUME. Mr. Speaker, I was, unfortunately, detained in my congressional district in Baltimore earlier today and thus forced to miss a record vote. Specifically, I was not present to record my vote on rollcall vote No. 80, the

amendment offered by Mr. SANDERS of Vermont.

Had I been here I would have voted "yea."

WE NEED AN AFRICAN-AMERICAN  
MUSEUM ON THE MALL

**HON. JOHN LEWIS**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 1, 1995*

Mr. LEWIS of Georgia. Mr. Speaker, I am once again introducing a bill to establish an African American Museum as part of the Smithsonian and to be located on the Mall in Washington, DC. I do this on the first day of black history month to highlight the need for and the importance of such a museum.

The story of black people in America has yet to be told. As a result, the understanding of American history remains incomplete.

African American history is an integral part of our country, yet the richness and variety of that history is little-known and little-understood.

Too few people know that Benjamin Banneker, an outstanding mathematician, along with Pierre L'Enfant, designed this city. Some of our Nation's greatest cowboys were black, including Bill Pickett and Deadwood Dick.

How many people know that Dr. Daniel Hale William was a pioneering heart surgeon in the last century? And that Ernest Everest Just, Percy Julian, and George Washington Carver were all outstanding scientists?

One of the greatest periods in America's cultural history was the Harlem renaissance. Writers, artists, poets, and photographers like Langston Hughes, James Van Der Zee, Countee Cullen, and Aaron Douglas were all part of the renaissance.

More recently, the civil rights movement changed the face of this country and inspired movements toward democracy and justice all over the world.

There is much, much more—and it must be told to all Americans. Until we understand the African American story in its fullness and complexity, we cannot understand ourselves as a Nation. We must know who we are and what we have done in order to truly consider where we must go from this day forward.

I am pleased and delighted that many of my colleagues have cosponsored this bill. I urge all my colleagues to support this worthwhile and important legislation.

HONORING MARGIE LEE

**HON. THOMAS M. DAVIS**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 1, 1995*

Mr. DAVIS. Mr. Speaker, it gives me great pleasure to rise today to pay tribute to a woman who is a resident of the Eleventh District of Virginia, Margie Lee. Margie is retiring

from the Social Security Administration after 37 years and 8 months of dedicated service. She has held many positions in her 37 years at the SSA, including acting area director for the Washington, DC, metropolitan area, district manager of the Alexandria, VA, Social Security District, assistant district manager in Alexandria, VA, and Wheaton, MD, District, and various other positions in the Washington, DC, and the Chicago area.

Her most recent assignment was as special projects coordinator out of the Chief Judges Office, Office of Hearings and Appeals, SSA. In recognition of her work Margie's awards include the Ewell T. Bartlett Memorial Award, 1990 for Humanitarian Service and the Commissioners Citation, the highest award given at SSA after serving as the Federal coordinator of the Combined Federal Campaign.

Margie has been a long-time resident of Reston and been very active in her community. She is a charter member of the Reston Chapter of the Links, Inc.; past president of Reston chapter, and serves on area and local committees. She is also a member of Jack and Jill, St. Augustine Catholic Church. Member of Alpha Kappa Alpha Sorority.

Mr. Speaker, I know my colleagues join me in honoring Margie Lee for her hard work, dedication and many years of service at the Social Security Administration.

UNFUNDED MANDATE REFORM  
ACT OF 1995

SPEECH OF

**HON. WILLIAM J. MARTINI**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Monday, January 30, 1995*

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 5) to curb the practice of imposing unfunded Federal mandates on States and local governments, to ensure that the Federal Government pays the costs incurred by those governments in complying with certain requirements under Federal statutes and regulations, and to provide information on the cost of Federal mandates on the private sector, and for other purposes:

Mr. MARTINI. Mr. Chairman, I rise this evening to congratulate my colleagues for passing H.R. 5, the Unfunded Mandates Reform Act of 1995.

Monday in my hometown of Clifton, NJ I met with local officials to talk about the importance of this legislation. Most of us know how difficult it is to be a local official, I can tell you I know first hand. I have had to deal with unfunded mandates first hand.

As we dealt with this bill on the House floor, the burden of unfunded Federal mandates did not go away. Local governments are still toiling under their yoke, losing money by the minute in manpower and paperwork complying with one-size-fits-all regulations from Congress.

Take my home State of New Jersey for example. Just recently we avoided what would

have amounted to one of the most costly mandates in the country. As a commuter State, New Jersey was faced with drastic measures to slow the growth of automobile emissions in order to comply with one of the most infamous unfunded mandates on the books, the Clean Air Act.

In order to meet the rigorous standards of the act, the Environmental Protection Agency informed New Jersey that it must use a new, unproven testing system. The State itself was not supposed to have any input on the testing method, but rather meekly submit to the commands of the EPA.

What did this do to New Jersey drivers? Well, it simply set up a system in which they could not win. First, they would have to take an emissions test that almost every car was expected to fail. Then, they would have to pay \$300 to \$400 each to repair their cars only to take the test again. Fortunately, the State was able to head off EPA sanctions at the last moment and avoid the imposition of such a test.

I will give another example. As I stated before, I came to Washington as a former local official, on both the municipal and county levels. On the county level, I met with special frustration when confronted with unfunded Federal mandates.

As the Passaic County Freeholder Board moved to restructure a government that, just like everywhere else, had its inefficiencies, we were continually confounded by obligations placed on us by Washington. I led the fight to reorganize the county health administration, and a little initiative and persistence paid off: I was able to shave \$107,000 from that department's budget. Due to similar efforts from my fellow Freeholders, we were able to reduce county spending by 7 percent in 1993.

But, as you may have already guessed, the Passaic County taxpayers could not directly reap the rewards of the frugal actions of the Freeholder Board. In 1993, we were actually forced to raise taxes. That part of our county budget that was mandated from above went up 10 percent, even faster than we could cut discretionary spending.

I am sure many of my colleagues have had similarly frustrating experiences. Stories like these have to stop, and I believe they soon will.

With the passage of H.R. 5, this House took a major step in the right direction. But the fight against unfunded mandates is far from over. You see, H.R. 5 is first and foremost an accountability measure.

There is nothing in this bill that says Congress may never pass another unfunded Federal mandate again, it only makes sure that Congress knows exactly how much its legislation costs. Because of this we have to remain vigilant over the next 2 years and continue in the spirit of H.R. 5 by refusing to pass the buck down the line.

I congratulate this body as a whole, my colleagues on the Government Reform and Oversight Committee, and especially the distinguished chairman of the committee, Mr. CLINGER, for their strong leadership on this vital issue. You have all done your country a great service today.