

EXTENSIONS OF REMARKS

BISHOP KOMARICA—A VOICE FOR PEACE AND JUSTICE IN BOSNIA

HON. CHRISTOPHER H. SMITH

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. SMITH of New Jersey. Mr. Speaker, recently the Helsinki Commission, which I chair, held a briefing on political and human rights developments in Banja Luka, the second largest city in Bosnia. Among the participants was the Most Reverend Franjo Komarica, Roman Catholic Bishop of Banja Luka. Bishop Komarica has steadfastly pursued peace and justice throughout the 4-year-long war of armed aggression and genocide in Bosnia which has left his church in ruins despite the fact that no large-scale fighting occurred in the diocese.

Catholics from the region, predominately ethnic Croats, have been, and continue to be subjected to various forms of harassment and violence. An estimated 90 percent of Catholics have fled the diocese, many the victims of ethnic cleansing. Scores of churches have been destroyed while virtually all of those left standing sustained at least some damage. Several members of the clergy and religious were murdered during the course of the war. Meanwhile, Father Tomislav Matanovic, the former director of Caritas Banja Luka, is missing and believed to be held by Bosnian Serb forces of the 43d Brigade. Bishop Komarica, who was under house arrest for much of 1995, has demonstrated his firm commitment to peace and justice for all people of Banja Luka, regardless of their ethnic or religious background. Strengthened by his faith, Bishop Komarica is a leading advocate of reconciliation in a country rent by violence and war.

Mr. Speaker, I ask that the text of Bishop Komarica's opening statement be placed in the RECORD.

THE COMMISSION ON SECURITY AND COOPERATION IN EUROPE—BANJA LUKA-ETHNIC CLEANSING PARADIGM, OR COUNTERPOINT TO A RADICAL FUTURE

OPENING STATEMENT BY MOST REVEREND FRANJO KOMARICA ROMAN CATHOLIC BISHOP OF BANJA LUKA—JUNE 11, 1996

Bishop Komarica: (through interpreter). Honorable friends, I greet you today as friends of peace and God-loving people. I thank you for your interest specifically regarding Banja Luka, my home town. I thank you for this opportunity given to me to express my concerns and my hopes for my country. I thank you on behalf of all the citizens of my city, regardless of their national or state orientation.

You know that I'm a Catholic bishop and not a political representative of any specific group. I'm not assuming the representation neither of Croatian people specifically, nor Bosnian Muslims or Serb people in this territory. Regretfully, there is no politician available or existing right now to represent the views of my country, of my city, especially to represent the views of the people, of tens of thousands of voiceless people who have no voice.

As a leader and a Christian, I have an obligation to help all the people in their effort to be human and to be God-loving people. I would like to help every human being to affirm their human rights and their freedom and to establish their right to existence. It is now six years that hundreds of thousands of people whose basic human rights have been taken away and denied.

That is the right to life, the right to professions, the right to possess homes and live, the right to have a country, the right to work and to secure a living, the right to have a social and security support, the right of movement, the right to freedom of religion, the right to raise your own children in your own convictions, the right of freedom of conscience, the right of equality of being free to belong to a political or a different faith group.

We cannot talk at all about these rights for thousands of our citizens. The denial of basic human rights has taken place without the presence of any media or any voice to publicly declare this. We had the impression that we are forgotten in our corner of the world. We were strengthened only by our faith in our God, whom we trust that he has the potential to redeem us.

And this thing that I once again mention is really the basis, that we try to respect all our neighbors and not do any harm to any one of them. As in other parts of Bosnia there were confrontations, armed confrontations and clashes, in this part of Bosnia there was no war and no open conflict between different groups of different nationalities or faiths.

We opted for a different option here. We rather accepted denial of our basic human rights than to hurt our neighbors and to establish conflict. We are talking here about people who have been peaceful and made every single effort to remain people who respect others and try to live together. The only blame that they receive is that they did not belong to a side or a group of people who by all means and by all forces and by brutal approach has tried to establish ethnically cleansed territory.

The biggest number, the highest percentage, of the people in this region, be they Serbs or Bosnian Muslims or Croatians, have a desire to remain in peaceful coexistence in this region. The Catholic Croatians in this region have shown by their behavior that they are capable and ready to live together, capable to live together in peace with the other two peoples, which are namely Serbs and Bosnian Muslims.

This desire to live in peace is denied by the members of the existing political structure, and despite all our efforts to live the commandment of respect and love for others, to love those who did so much evil to us, we are brutally hurt again and again and punished for no reason, and not just from the side of extreme nationalists, but those by international democrats.

We ask all those who still crush our human rights: "Why are you doing this to us? Are we people for you? Are we human beings for you? We ask for the basic human rights that you enjoy. If we are guilty, we would ask you to provide it to us, and if we are not guilty, then you are doing great injustice to us when you are denying to us basic human rights."

I am taking this opportunity to tell you and to express to all American peace-loving

people, God has given you in this country a generosity of the heart. Your land is almost like a garden, that there are many wonderful plants and beautiful flowers. You are a garden of different people, different cultures, different groups and religions.

The common characteristic of all of you is the freedom and love for peace and respect. In this country, it's especially appreciated especially important human rights and human honor and human dignity. These are the precious gifts to our civilization, the gifts emphasizing diverse cultures and multi-faced religion.

You are an ideal and an example for us, and you are a leader for so many other people in the world. When we would affirm similar in Banja Luka, we are punished for that. You know that. Will you with clear conscience allow, continue to allow, that the basic human rights are still denied in my city and in my country? And they are being punished just because they would like to be like you—free, human and democratic people.

I expect an answer from you, which you have to give unto your conscience first and then to your people and then to the world and then hopefully to us as well.

Regardless of how you look at us and for what you think of us, we in Banja Luka are definitely fighting. With enormous efforts, we try to protect and restore civilization. I hope that we will not remain alone in this effort. We hope that we'll find friends who will support us in this effort. We hope to find these supporters in Europe and especially here in the United States. I am quite sure that I will not be disappointed in this expectation.

Thank you for listening.

TIP TAX TRIBULATIONS

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. CRANE. Mr. Speaker, today I introduce legislation to exclude tip income from the administrative and tax burdens of the Federal income tax. I have long objected to the taxation of tips and it was the recent tribulations of a constituent of mine which prompted me to once again introduce this legislation.

Charlene Beyer from Round Lake Park, IL, recently sent to me copies of the forms and regulations covering the tax reporting requirements for tip income she receives as a restaurant employee. It is my understanding that hard working restaurant employees even take time out to attend classes to learn all the rules concerning tip reporting. While serving customers, they must keep track of their gratuities, then report them to the restaurant and the Internal Revenue Service [IRS]. The restaurant is also held liable for tip income of their employees. Of course, tip income is received by cab drivers, bartenders, and individuals of other professions. The IRS is given the difficult task of policing all these activities. The whole process creates a bureaucratic mess for both the taxpayer and the Government.

• 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.

I believe that tip income should not be treated on par with earned income for tax purposes. Gratuities are, by definition, discretionary in both amount and practice, irrespective of the service provided. In fact, tips are more gifts than income and current law allows an annual tax exemption from income of gifts up to \$10,000 from an individual.

I feel this bill will be especially relevant to the current debate over reforming the Internal Revenue Code. As one of the common goals of the numerous tax reform plans is simplification, the exclusion of tip income will go a long way toward simplifying the compliance of taxpayers with the law. The current process of taxing tip income provides an economic incentive for tip earners to evade taxes by underreporting income. Employers, too, are burdened with paying payroll taxes on both reported and unreported tip income. Although Congress provided a credit to employers for FICA taxes on tip income, a much more efficient solution, again, is to eliminate the tip tax altogether.

I urge my colleagues to consider the merits of this bill and to lend their names as sponsors to it.

CONGRATULATING YEOMAN FIRST CLASS YVONNE A. ZUBER ON HER ACHIEVEMENT AS THE COAST GUARD'S ENLISTED PERSON OF THE YEAR

HON. MICHAEL BILIRAKIS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. BILIRAKIS. Mr. Speaker, I rise today to congratulate and recognize the achievement of Yvonne A. Zuber, a resident of Dunedin in my ninth district of Florida, who has been selected as the Coast Guard's Enlisted Person of the Year. She is certainly the cream of the crop.

This is the second year for the Coast Guard's Enlisted Persons of the Year Recognition Program. Awards are given annually to one active duty and one reserve member who demonstrate exceptional standards in leadership, work ethics, Coast Guard knowledge, uniform appearance, and military bearing.

Petty Officer Zuber is a reflection of what every enlisted person can achieve at their best. Currently, she is assigned to the Coast Guard Aviation Training Center [ATC] in Mobile, AL. She is a loyal volunteer for the Mobile Area Special Olympics and has, for the past 3 years, helped over 6,000 special athletes reach their full potential—assisting them in reaching the State and national games.

She has also devoted many hours as a rape-crisis hotline counselor helping rape victims seek assistance and coping with the tragedy of rape. She also volunteers with the ATC's Partner's in Education Program.

She has been the recipient of numerous awards, including: Coast Guard Achievement Medal, Commandant's Letter of Commendation, DOT Gold Medal for Outstanding Achievement, Coast Guard Unit Commendation and Operational Distinguishing Device, Coast Guard Meritorious Unit Commendation, Coast Guard Bicentennial Unit Commendation, Coast Guard Good Conduct Medal, Humanitarian Service Medal, Coast Guard Special

Operations Ribbon, Coast Guard Restricted Duty Ribbon, Coast Guard Recruiting Service Ribbon, and the Coast Guard Sharpshooter Pistol Shot Ribbon.

In addition, she is also the 1995 Sailor of the Year for her dedication to the vision and core values of the Coast Guard and her tireless community involvement. It is evident that she serves as an excellent example of dedication, discipline, and responsibility that is necessary to serve ones country well.

Mr. Speaker, I can think of no greater compliment that you could pay to your families than to honor them with the dedication to personal achievement and service to your country that Yvonne Zuber has demonstrated. I would like to congratulate her once again, and wish her the best of luck in all of her future endeavors.

TRIBUTE TO SISTER HELEN M. FAULDS

HON. THOMAS J. MANTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. MANTON. Mr. Speaker, I rise today to pay tribute to Sister Helen M. Faulds.

For over 40 years, Sister Helen has been a tireless servant of the church and has dedicated her life to ministry in education and the healthcare industry.

In September 1949, Sister Helen entered the Congregation of the Sisters of Saint Joseph of Brentwood, NY. Since that time Sister Helen has held various assignments in elementary and secondary schools in Brooklyn, Queens, and Long Island. Sister Helen has also served as a teacher, administrator, and principal.

Mr. Speaker, along the way Sister Helen advanced her education by earning a masters degree in religious education from Providence College in 1965 and a masters degree in health services administration from George Washington University in 1982.

In 1982, Sister Helen returned to New York and reported to St. John's Queens Hospital as associate executive director. Two years later Sister Helen was appointed executive director and has served in that capacity ever since.

Mr. Speaker, as executive director of St. John's Queens Hospital, Sister Helen, through private donations, helped erect a hospital chapel and she has pioneered new hospital services including an AIDS and American heart center designations. Sister Helen has streamlined many hospital services and has advanced the hospital's computer system.

Always aware of her ministry to people, Sister Helen implemented new community services including a bereavement group, Lamaze classes, and has helped to expand the volunteer system.

Mr. Speaker, I am proud to recognize the achievements of Sister Helen M. Faulds, and I know my colleagues will join me in honoring her 40 plus years of ministry and service in education and healthcare and extending our heartfelt congratulations on her retirement.

TRIBUTE TO BERNARD AND ANNETTE ABEND

HON. HENRY A. WAXMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. WAXMAN. Mr. Speaker, I ask my colleagues to join me in recognizing two outstanding citizens, Bernard and Annette Abend.

One June 23, 1996, Bernard Abend will be honored with a lifetime achievement award in recognition of his 36 years of devoted service to Etz Jacob Congregation. On this special occasion, he and Annette will also celebrate their golden wedding anniversary.

Bernard and Annette Abend, who were born in Poland and suffered through the atrocities of concentration encampment during the Holocaust, did not meet until after World War II. They married in 1946 and soon after emigrated to the United States. The new paths they forged for themselves in Scranton, PA were enriched with the births of their two daughters and the many challenges facing a young family in an adopted land.

Seeking new opportunities, the Abend family moved to Los Angeles, CA in 1959 and Etz Jacob Congregation quickly became a central part of their lives. Bernard Abend's 32 years as president of the congregation from 1964 to 1996 marked a period of great expansion and religious inspiration. Under his capable and energetic leadership, a social hall, holy ark, Holocaust memorial, and the Etz Jacob Hebrew Academy were constructed.

It is indeed fitting that the congregation honor Bernard Abend for his contributions to Etz Jacob Congregation in conjunction with its celebration of Bernard and Annette's golden wedding anniversary. Their life together has been inextricably intertwined with the growth and blessings of Etz Jacob Congregation.

I ask my colleagues to join me in extending best wishes to Bernard, Annette, and their beloved daughters and grandchildren for continued happiness, good health, and prosperity.

THE WEBB SCHOOLS: SECOND PLACE WINNER, THE 1996 TOSHIBA/NSTA EXPLORAVISION AWARDS PROGRAM

HON. GEORGE E. BROWN, JR.

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. BROWN of California. Mr. Speaker, on June 21–22, 1996, more than 40 students will come to our Nation's Capital to receive top honors in the 1996 ExploraVision Awards Program, sponsored by Toshiba and administered by the National Science Teachers Association (NSTA).

The ExploraVision Awards Program is the largest K to 12 student science competition in the world. The competition asks students to work in teams to use their imaginations to envision what technology will be like 20 years from now.

As a long-standing member of the House Science Committee, I have worked hard to improve science education in this country. The ExploraVision Awards give students the opportunity to identify future technological needs