

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.

On 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

and develop the kind of technological thinking our society needs in order to meet the challenges of the future.

The competition is just one great example of a successful business-education partnership that encourages students to pursue careers in science. I have been supporting this outstanding program since its launch in 1992. In addition, I will be serving as the honorary co-chairperson of the 1996 ExploraVision Awards weekend with Ms. Barbara Morgan, NASA's "Teacher in Space" designee.

Mr. Speaker, I am proud to announce that the class from the Webb Schools of Claremont, one of the finest schools in the inland empire, has been selected as one of the 1996 12 finalist winner teams of the competition. The distinguished members of the team are Ewurama Ewusi-Mensah, William Marshall, and Christopher Maffris. I would also like to recognize their teacher, John Ball, and their advisor, Harlow Johnson, who deserve much of the credit for the success of the team.

I am very proud to recognize the achievements of the class from the Webb Schools and other winners of this year's competition and to reaffirm my commitment to support the Toshiba/NSTA ExploraVision Awards in 1997.

TRIBUTE TO FAUZIYA KASINGA

HON. PATRICIA SCHROEDER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mrs. SCHROEDER. Mr. Speaker, I rise today to commend Fauziya Kasinga, a 19-year-old woman from Togo, who was finally awarded the freedom for which she came to the United States. In a remarkable 11 to 1 decision, the Board of Immigration Appeals, the highest immigration court in the land, ruled in favor of Fauziya last week. In so doing, the Board established a precedent not only in Fauziya's case, but for future women who flee their countries of origin to avoid being subjected to female genital mutilation [FGM].

Although the Immigration and Naturalization Service [INS] had established guidelines in 1995 which state that FGM constitutes a form of political asylum, INS judges demonstrated various interpretations of such guidelines. In one occasion, a judge in Baltimore denied a woman's petition for political asylum, under FGM, because the woman couldn't change her gender, but she could change her mind with regards toward FGM practices.

Fauziya's now-triumphant case was not any less difficult. While in several INS detention facilities, Fauziya was shackled in chains, tear-gassed and beaten, and forced to spend her 18th and 19th birthdays in prisons intermingled with drug users and murderers. Thus, the decision the 11 Board members took in stating that FGM, an explicit violation of human rights, is a basis for political asylum is long overdue.

Mr. Speaker, as I loudly applaud Fauziya's courage, I also want to humbly thank her for indisputably delivering a wake-up call to the rest of the Nation and the world on the human rights violation of FGM. Our immigration system has finally "gotten it," and women fleeing FGM will not be told that their stories are not credible again.

TRIBUTE TO THE FLORIDA PANTHERS

HON. E. CLAY SHAW, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. SHAW. Mr. Speaker, I rise today to recognize the 1995-96 Eastern Conference champions, the Florida Panthers. The Panthers are a team of dedicated men who accomplished an athletic feat that many believed impossible. Those in the know never thought that a 3-year-old expansion team could defeat the odds and make it to the Stanley Cup Finals, but this special team did just that. The Florida Panthers captured the hearts of thousands of Florida fans, and their storybook season is one which will never be forgotten. The precedent for excellence has been set; the skeptics have been silenced.

After a grueling 80-game regular season schedule, the Panthers traveled to the next level; the National Hockey League playoffs. The experts said the Boston Bruins, the Philadelphia Flyers, and the Pittsburgh Penguins were all better teams, but the Panthers never relinquished their pride; they hung tough and piled up the wins. Finally, the Panthers lived a hockey players' greatest dream—a young upstart team challenging the veteran squad of the former Quebec Nordiques for Lord Stanley's Cup. Although the Florida rat pack showed integrity and professional zeal, the Avalanche took the cup. The dream ended in an all-out, no-holds-barred triple overtime game, and the Panthers showed what it takes to reach greatness.

Mr. Speaker, the Florida Panthers have ignited the passions of our south Florida community. My congratulations to Marti and Wayne Huizenga, and the Panther organization for putting together a group of men committed to teamwork, winning, and community spirit; to Coach Doug McLean and his coaching staff for their dedicated work throughout the year; to the rat crazy fans of the Florida Panthers for their support and enthusiasm; and finally to the Eastern Conference champions for a great season and many, many memories.

Mr. Speaker, the Panthers are a team and an organization that exemplifies hard work and the importance of community, and I urge my colleagues to join me in honoring true champions—the Florida Panthers.

Congratulations Panthers.

FOREIGN OPERATIONS, EXPORT FINANCING, AND RELATED PROGRAMS APPROPRIATIONS ACT, 1997

SPEECH OF

HON. JOHN CONYERS, JR.

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 11, 1996

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3540) making appropriations for foreign operations, export financing, and related programs for the fiscal year ending September 30, 1997, and for other purposes:

Mr. CONYERS. Mr. Chairman, I rise today in opposition to the foreign operations bill, H.R. 3540. This bill contains a provision regarding Haiti which I, along with many members of the Congressional Black Caucus, oppose.

The foreign operations bill contains a provision, known as the Dole amendment, which prohibits Haiti from receiving any nonhumanitarian assistance from the United States unless the President certifies quarterly that democracy is secure in Haiti. Additionally the provision points to the investigation of three murders in Haiti and the status of their investigation.

It is unnecessary and unreasonable for the United States to require this certification every 3 months. Democracy is blossoming in Haiti, and we can point to the peaceful transfer of power there last year as a sign that democracy and democratic principles are spreading in that nation. The elections there last summer were peaceful and successful.

This year the committee has identified three murders that they claim were political and suggest this is a sign of a feeble government. More than 4,000 murders which occurred during the time when former President Aristide was deposed are under current investigation, along with the three in question. All crimes in Haiti deserve equal scrutiny under the law—not just the three murders identified by the committee.

The United States should do all we can to help solve these murders. But placing this unnecessary burden on the Haitian Government does not serve the United States or Haiti well when the Haitian investigators are concentrating on solving these crimes. The United States must continue to support the implementation of Haiti's economic revitalization so that we can see democracy fully mature in that nation.

TRIBUTE TO THYRA HODGE-SMITH

HON. VICTOR O. FRAZER

OF THE VIRGIN ISLANDS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 18, 1996

Mr. FRAZER. Mr. Speaker, I rise to salute a long-term community activist in the Virgin Islands, Mrs. Thyra A. Hodge-Smith, and mourn her passing. Mrs. Hodge-Smith lived an active life until her death on June 6, 1996, at age 90.

She had been a part of the Virgin Islands community band for over 50 years and was an active participant of "Carnival" until she became ill. Mrs. Hodge-Smith believed that education was important so therefore, late in life she received her masters' degree from the University of the Virgin Islands.

A stalwart in the Republican Party, Mrs. Hodge-Smith was one of the first females in the Virgin Islands to generate change in her party. Mrs. Hodge-Smith will also be remembered for her numerous years of service in the government and particularly for her work in the Department of Health.

As a strong supporter of families, Mrs. Hodge-Smith was always willing to do anything to strengthen family ties. Her legacy will live forever because of the many lives that she influenced. She was an asset to the Virgin Islands and will be missed by everyone who knew her.