

A SPECIAL SALUTE TO REV. DR.  
DONALD JACOBS

HON. LOUIS STOKES

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 11, 1996*

Mr. STOKES. Mr. Speaker, I rise to salute Rev. Dr. Donald G. Jacobs on the occasion of his retirement after more than 55 years of services in the ministry. On September 27, 1996, the membership of his present congregation, Community A.M.E. Church, will hold a retirement dinner honoring Dr. Jacobs. I am proud to join in this tribute to a distinguished member of the religious community who is a gifted leader and a good friend.

Dr. Jacobs has served more than 55 years as a minister and pastor in African Methodist Episcopal Churches in Pennsylvania and Ohio. The Ohio churches include a circuit in Bainbridge and Hillsboro; Quinn Chapel in Stubenville; and St. Paul Church in Canton, OH. Dr. Jacobs began his ministry in the Cleveland area with his pastorate of St. James A.M.E. Church. He also served as pastor at Mt. Moriah A.M.E. Church prior to his pastorate at Community Church. Dr. Jacobs is a strong leader who possesses vision and wisdom. He has been an inspiration and champion to all who have come to know him.

Mr. Speaker, Dr. Jacobs has also utilized his pastoral calling to bring about important social change. He is the past executive director of the Interchurch Council of Greater Cleveland and was the first African-American director. Activities which were initiated under his leadership include the initiation of a hunger center; the development of an interracial program aimed at involving area churches in job development for inner-city youth; and support of activities aimed at serving mothers on welfare.

Further, as a member of the National Council of Churches, Dr. Jacobs helped to organize Partners in Ecumenism, a national effort to more significantly involve African-American clergy and laity in the American religious community. Other board memberships include the Ohio Humanities Council, the Urban League of Greater Cleveland, and Wilberforce University.

Mr. Speaker, during his lifetime Dr. Jacobs has also been a strong voice in the struggle for civil rights. He is the past president of the Cleveland Branch NAACP. I recall that in the 1960's, Dr. Jacobs organized demonstrations at the building site of a new Federal building to protest the exclusion of African-Americans from unions in Cleveland. As cochairman of the Emergency Committee of Clergy for Civil Rights, Dr. Jacobs helped form an interfaith and interracial group of Cleveland clergy to participate in voter registration drives in Mississippi.

I also recall that when my brother, Carl, launched his campaign to become the mayor of Cleveland in 1967, he had the strong support of Dr. Jacobs as cochair of the Clergy for Carl Stokes Committee. This unified effort resulted in Carl's successful campaign victory, making him the first black mayor of a major American city.

Mr. Speaker, as we pay tribute to Rev. Dr. Donald Jacobs, we honor an individual who has led a life of devotion and service to others. I take special pride in saluting Dr. Donald Jacobs. We wish him well in his retirement

and commend him for a life of devotion and leadership.

#### TRIBUTE TO GIRL SCOUT GOLD AWARD RECIPIENTS

HON. DAVID R. OBEY

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 11, 1996*

Mr. OBEY. Mr. Speaker, today, I would like to salute two outstanding young women who have been honored with the Girl Scouts of the U.S.A. Gold Award by the Birch Trails Girl Scout Council in my home town Wausau, WI. They are Jessica Thoms and Margaret Stahr.

They are being honored for earning the highest achievement award in Girl Scouting. The Girl Scout Gold Award symbolizes outstanding accomplishments in the areas of leadership, community service, career planning, and personal development.

Girl Scouts of the U.S.A., an organization serving over 2.6 million girls, has awarded more than 20,000 Girl Scout Gold Awards to Senior Girl Scouts since the inception of the program in 1980. To receive the award, a Girl Scout must fulfill five requirements: earn four interest project patches, earn the Career Exploration pin, earn the Senior Girl Scout Leadership Award project, earn the Senior Girl Scout Challenge, and design and implement a Girl Scout Gold Award project. A plan for fulfilling the requirements of the award is created by the Senior Girl Scout and is carried out through close cooperation between the girl and an adult Girl Scout volunteer.

The earning of the Girl Scout Gold Award is a major accomplishment for these young women, and I believe they should receive the public recognition due them for this significant service to their community and their country.

#### TRIBUTE TO GIRL SCOUT GOLD AWARD RECIPIENTS

HON. WILLIAM M. "MAC" THORNBERRY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 11, 1996*

Mr. THORNBERRY. Mr. Speaker, today I would like to salute 10 outstanding young women who have each been honored with the Girl Scout Gold Award by the Texas Plains Girl Scout Council in Amarillo, TX. Each is being honored for earning the highest achievement award in Girl Scouting. The Girl Scout award symbolizes outstanding accomplishments in areas of leadership, community service, career planning, and personal development. The award can be earned by girls age 14-17, or in grades 9-12.

Girl Scouts of the U.S.A., an organization serving 2.5 million girls, has awarded more than 20,000 Gold Awards to senior Girl Scouts since the inception of the program in 1980. To receive the award, a Girl Scout must earn four interest project patches, the Career Exploration Pin, the senior Girl Scout Leadership Award, and the senior Girl Scout Challenge, as well as design and implement a Girl Scout Gold Award project. A plan for fulfilling these requirements is created by the senior Girl Scout and is carried out through close co-

operation between the girl and an adult Girl Scout volunteer.

As members of the Texas Plains Girl Scout Council, these senior Girl Scouts began working toward their Girl Scout Gold Award over 2 years ago. Each completed projects in an area which made a positive and significant impact in their community. These outstanding young women reached this achievement through many hours of dedication and commitment.

Angie Davenport and Angie Turpen of Lefors, TX designed and carried out a project to prevent crime and vandalism by organizing neighborhood watch groups. Jennifer Ellis of Amarillo, TX took it upon herself to create a program for young girls to better understand the needs of the disabled. Janel Kirby of Amarillo, TX created a project that involved making identification labels for each registered member of the Texas Plains Girl Scout Council to be used when they travel. Christy O'Dell of Amarillo, TX designed a project with a two fold purpose. She helped to provide residents of a retirement center the chance to hear musical presentations in the convenience of their community, and also allow the performers a chance to hone their skills. Amanda Peters of Amarillo, TX used her knowledge of computers to organize and design a library for her local church. Penelope Schuster of Amarillo, TX organized a clothing drive to aid local charities in providing clothing for economically disadvantaged women applying for jobs. Jennifer Walton of Amarillo, TX heightened awareness of national women's history through a rally at her school, which included special speakers and presentations. Jenny Whisenhunt of Amarillo, TX created a project to recognize senior citizens at a banquet, giving the senior citizens a forum in which to share their life experiences with family and friends. Jessica Nichols of Amarillo, TX organized a book drive to create a library at her local church.

Each of these senior Girl Scouts deserve public recognition for their efforts to serve the community and the country.

#### HONORING WINNERS OF HISPANIC INDEPENDENCE AWARDS

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, September 11, 1996*

Mr. KILDEE. Mr. Speaker, I rise today to pay tribute to the Hispanic Independence Awards Ceremony that will be held on Saturday, September 14, 1996, at the General Motors Institute in my hometown of Flint, MI.

September is National Hispanic Heritage Month and the Hispanic Independence Awards Ceremony kicks off a month-long celebration of Hispanic culture, ideas, and achievements in Genesee County. The Hispanic community will once again honor individuals who have selflessly committed themselves to making Flint and Genesee County a better place in which to live.

Each award is named for a prominent deceased member of the Hispanic community who exemplified the ideals espoused by the award. The Pedro Mata Leadership Award is given to a person who has provided leadership, encouragement, and influence in the Hispanic community. This year's recipient is Mr. Pete Mata. The Tano Resendez Award for

community service is given to a person who has dedicated personal efforts to promoting civic and cultural activities. The award this year is being given to Dr. Eduardo Lorenzo. The Joe Benavidez Award for education is presented to a person who has supported educational issues relating to Hispanics of all ages. Ms. Janie Rubio is this year's recipient. The Labor Involvement Award is being given to Ms. Estela Mata for her efforts to increase community awareness, improve the quality of life, and open doors for Hispanics. The Bruno Valdez Arts and Entertainment Award is presented to a Hispanic artist who has promoted Hispanic culture through professional and personal activity. The award this year is being given to Mr. Roel Martinez. The Veterans Award is given to a member of the Hispanic Community who has honorably served in the U.S. Armed Forces. Mr. Aleucion Duran is being honored with the award this year. Ms. Lorena Gonzalez will be given the Maria DeLeary Award. This year the Hispanic community will honor Mr. Domingo Berlanga for his selfless work that he devotes to the Hispanic Community.

To honor those of the Hispanic community just starting to pursue their life goals, the Pedro Mata, Jr., Scholarship Award will be given to Ms. Holly Saultman. The purpose of this award is to foster a commitment to community service and encourage continued education.

Mr. Speaker, it is with great pride that I rise today and ask my colleagues in the House of Representatives to join me in congratulating the winners of these awards. The recipients are to be commended for their dedication, commitment, and leadership to the Hispanic community of Flint and Genesee County.

#### TRIBUTE TO THE MEMBERS OF THE SOUTH BAY POST NO. 8300 OF THE VETERANS OF FOREIGN WARS IN EAST PATCHOGUE

HON. MICHAEL P. FORBES

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. FORBES. Mr. Speaker, I rise today to pay tribute to the members of the South Bay Post No. 8300 of the Veterans of Foreign Wars, in East Patchogue, Long Island as they celebrate the 50th anniversary of the post's founding this Saturday, September 14.

Established by World War II veterans returning home to Brookhaven Town after leading America's victory over fascism, the South Bay Post takes its name from the Great South Bay that separates the south shore of Suffolk County from Fire Island and the Atlantic Ocean. South Bay Post No. 8300 was officially chartered on September 14, 1946, and Howard D. Hunter was chosen as the post's first commander.

Utilizing a surplus Army hospital building from Camp Upton, now Brookhaven National Laboratory, the post opened its headquarters on Dunton Avenue in East Patchogue in the early 1950's on land purchased from the town of Brookhaven for \$1. Post members moved the hospital building from Camp Upton in three sections, installed the foundation and completed all the necessary renovations. Since its inception, the post headquarters have been

expanded to accommodate its membership, that rose from an original 73 veterans to a high of 142 in 1973. Today the roster stands at 79.

On May 30, 1947, the post held its first important event when it sponsored a Memorial Day parade and service at the Bellport Cemetery. The post still continues its annual Memorial Day parade tradition.

During South Bay Post No. 8300's half-century lifespan, many changes have come to this area of Long Island. What remains unchanged is the devotion that the post's charter members possess for their country and comrades-in-arms. This Saturday night, during the 50th anniversary celebration dinner, Post Commander Dominic Chiapperino will present 50-year pins to 11 charter members whose passion and faith in America and the Veterans of Foreign Wars post they founded have never wavered.

I ask my colleagues in the U.S. House of Representatives to join me in saluting these 11 charter members of South Bay Post No. 8300, Veterans of Foreign Wars, on their 50-year anniversary. The 50-year charter members are: Anthony Fuoco, Ralph Fuoco, Sam Fuoco, Anthony Satornino, Dominic Satornino, Charles Stethani, Vincent Stethani, Walter Albasi, James Cardamone, Gasper Perry, and Joseph Stethani.

As citizens of this free and prosperous Nation, all Americans owe our war veterans a tremendous debt of gratitude for the sacrifices they endured and the efforts they made on our behalf. Please join me in saluting South Bay Post No. 8300 of the Veterans of Foreign Wars and all of its members, for all they do for our veterans and for all they've done for America.

#### INTRODUCTORY STATEMENT FOR H.R. 4050 VALUE-ADDED TAX PROPOSAL

HON. SAM GIBBONS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 11, 1996

Mr. GIBBONS. Mr. Speaker, the United States must have a new revenue system. We cannot afford the current system. It costs too much to operate. It destroys Americans' confidence in their Government and it hurts our economy by exporting American job opportunities.

Today, I have introduced H.R. 4050, and I have also placed in the CONGRESSIONAL RECORD a statement and a technical description for this proposal. This is the best that I have been able to do, drawing upon my 27 years of experience on the Committee on Ways and Means and my 34 years in Congress. I welcome discussion and criticism.

The legislation is comprehensive. First, it repeals all income taxes, personal and corporate. Second, it replaces the revenue lost with a value-added tax [VAT] on all goods and services at one flat tax rate. Third, it recognizes the current individual tax burden and it contains a proposal to keep this tax burden as it currently is and has been for the last 30 years.

A value-added tax is paid for by every American consumer which, by the way, is the ultimate impact of our current system. It is col-

lected by business and remitted by business to the U.S. Government. A VAT simply taxes the value of each good and service on its way to the ultimate consumer. It does so in a fashion which does not cause the rate of taxation to pyramid.

#### THE CURRENT SYSTEM

While raising the revenue we need and achieving some of the goals we originally set for it, our income tax system has become a maze of complexity, intimidating to almost all taxpayers in its broad scope and labyrinthine nature. Because of this complexity, most Americans think the Tax Code is unfair. Most believe it allows the wealthiest to escape fair taxation and leaves the heavier burden on those less fortunate. On average, Federal taxes take about 23.8 percent of family income. At the very least, Americans deserve a tax system they can understand and trust, one with the consistency that assures that all are paying by the same process.

Businesses, too, feel overly burdened by our tax system. Compliance requests, complex forms, and expensive staff are needed to merely comply.

Our current tax system has the effect of exporting our job opportunities. Practically all countries have a value-added tax. Their VAT is subtracted from the price of their goods are exported to the United States. When their goods enter our tax environment, we collect little if any U.S. tax. But when our goods and services enter their countries, they add their VAT to the price of our goods before they are sold. Therefore, our goods, when sold overseas, carry the tax costs of two systems but their goods sold in our country are largely exempt from taxation. The ultimate impact is to diminish and export our U.S.-based job opportunities.

#### MY PROPOSAL FOR AN AMERICAN VALUE-ADDED TAX— H.R. 4050

The bill I am introducing today would eliminate all of these problems. It repeals the individual and corporate income taxes as well as the Social Security and Medicare taxes—approximately 90 percent of our current Federal taxes. It is my proposal for a single-rate subtraction-method value-added tax as a complete replacement for our current tax system. I feel confident that this bill will give the Congress a strong starting point for this important debate. A technical explanation of this bill follows my introductory statement.

A value-added tax is a tax placed on the sale of goods and services at each point where the value of a product is increased instead of taxing income as it is received. For example, a tax would be imposed when timber was sold. If the purchaser of the timber made it into paper and sold the paper, a tax would be placed on the value added by the papermaker. The value added by the papermaker would be determined by adding up the gross receipts from the sales of paper and subtracting the cost of business purchases—for example, timber, equipment, chemicals for bleaching, electricity or other energy costs, et cetera. Because the tax applies only to businesses, the value-added tax is not collected upon the sale of an owner-occupied private residence.

Under a VAT, American exports would not be taxed because they will be taxed when they enter a foreign country—if we taxed them in the United States then we cannot be competitive and this will cost us American jobs. The tax would apply only to consumption of