

# HONORING THE DODSON BRANCH VOLUNTEER FIRE DEPARTMENT

HON. BART GORDON

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

Mr. GORDON. Mr. Speaker, I am taking this opportunity to applaud the invaluable services provided by the Dodson Branch Volunteer Fire Department. These brave, civic-minded people give freely of their time so that we may all feel safer at night.

Few realize the depth of training and hard work that goes into being a volunteer firefighter. To quote one of my local volunteers, "These fireman must have an overwhelming desire to do for others while expecting nothing in return."

Preparation includes twice-monthly training programs in which they have live drills, study the latest videos featuring the latest in firefighting tactics, as well as attend seminars where they can obtain the knowledge they need to save lives. Within a year of becoming a volunteer firefighter, most attend the Tennessee fire training school in Murfreesboro where they undergo further, intensified training.

When the residents of my district go to bed at night, they know that should disaster strike and their home catch fire, well-trained and qualified volunteer fire departments are ready and willing to give so graciously and generously of themselves. This peace of mind should not be taken for granted.

By selflessly giving of themselves, they ensure a safer future for us all. We owe these volunteer fire departments a debt of gratitude for their service and sacrifice.

# JULITA CRUZ-AVILES, FIRST CHAMORRO SENIOR EXECUTIVE SERVICE APPOINTEE

HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

Mr. UNDERWOOD. Mr. Speaker, I would like to commend Ms. Julita Cruz Aviles of the Office of the Under Secretary of Defense for having been the first Chamorro to be appointed to the Senior Executive Service [SES] government-wide. Being appointed to this position reserved for the top managerial and supervisory positions within the Federal Government is a great honor for Julie and the people of Guam.

Julie was born on June 16, 1947 in the village of Barrigada on Guam, the daughter of the late Enrique Leon Guerrero Cruz and Joaquina Reyes Sahagon. She has two sisters, Victoria Cruz San Agustin and Rosita Cruz Sumait, and four brothers, Victor, Henry, Manuel, and Francisco. Her distinguished educational background was initiated at Barrigada Elementary School and Untalan Middle School before graduating from John F. Kennedy High School in 1966. She attended the College of Guam before joining the military in 1967. After leaving the military, Julie pursued her education earning an associate degree from the University of Maryland, a bachelor's degree in accounting and business administration from

the Northwestern State University of Louisiana, and an M.S.B.A. degree from Boston University.

Currently the Associate Director for Policy within the Directorate for Accounting Policy at the Office of the Under Secretary of Defense, Julie has over 24 years of Federal Service. This is in addition to approximately 4 years of accounting experience in the private sector and about 5 years experience as an adjunct professor for accounting and business administration with the University of Maryland and City College of Chicago. She has served under various posts in the Program/Budget and Accounting Policy Offices for the Under Secretary of Defense since 1989.

Julie is also a highly active participant in community affairs. She is a member of the Guam Society of America here in D.C., the National Conference of State Societies, the American Society of Military Comptrollers, and the Association of Government Accountants. In 1995, she was the only runner from Guam to register in the Marine Corps Marathon. She has participated and completed three of these events.

Through her distinguished career and outstanding achievements, Julie has brought recognition upon herself, the island of Guam, and its people. I join her husband, Agustin Aviles-de Jesus, and her family in celebrating her extraordinary accomplishments. On behalf of the people of Guam, I congratulate her and wish her all the best in the years to come.

# TRIBUTE TO JERRY W. LEVIN

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

Mrs. MALONEY. Mr. Speaker, today I rise to pay tribute to Jerry W. Levin, a leader in the cosmetics industry. Today, I am proud to announce that Mr. Levin is being awarded the Anti-Defamation League's 1996 Human Relations Award for his many years of supporting the fight against bigotry, racism, and anti-semitism.

Jerry Levin is chairman and chief executive officer of Revlon, Inc., and executive vice president of MacAndrews & Forbes Holdings, Inc., Revlon's parent company. Revlon is world renowned for its cosmetics, skin care, fragrance, personal care, and professional products sold in approximately 175 countries and territories, under brand names including Revlon, ColorStay, Age Defying, Almay, Ultima II, and Charlie. In addition to his work with Revlon, Mr. Levin serves on the boards of directors of Revlon, Inc., Coleman Co., Inc., Fcolab, Inc.; and First Bank System, Inc.

Jerry Levin is being honored by the Anti-Defamation League for his extraordinary efforts over the years. His numerous good works embody the league's very highest ideals and aspirations. His commitment and dedication to the goals of the league are seen in his service to many organizations. He sits on the boards of the United Way of New York City; B'nai B'rith Hillel of New York; UJA—Federation of New York; the New York Philharmonic; the Council on the Graduate School of Business at the University of Chicago; and the National Advisory Committee of the College of Engineering at the University of Michigan.

Jerry Levin was born in San Antonio, TX. He attended high school in Chicago and graduated with a bachelor of science degree in electrical engineering and mathematics from the University of Michigan, and received a masters in business administration from the University of Chicago in 1968. He and his wife, Carol, have two children, Joshua and Abby.

Mr. Speaker, I ask my colleagues to join with me today in tribute to Jerry Levin, who deserves great praise for his many years of service. His life and his many good works exemplify the highest ideals and standards of a fair and just society.

# THE WALTERS PLAN TO BALANCE THE NATIONAL BUDGET

HON. J. D. HAYWORTH

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

Mr. HAYWORTH. Mr. Speaker, I would like to take this opportunity to continue the dialog on balancing the Federal budget. As my colleagues know, the national debt now exceeds \$5.1 trillion. Children born today will pay over \$185,000 in interest on the debt alone if we do not rein in the Federal Government's excessive spending.

Later this week, the House of Representatives will consider the 1997 budget resolution, which will put us on the path to balancing the budget. However, as you know, Mr. Speaker, the budget resolution is only an outline for balancing the budget. There are many different ways to accomplish this important goal.

In that spirit, Mr. Speaker, I offer to my colleagues a plan which one of my constituents, Arthur Walters from Payson, AZ, conceived to pay off the national debt. The Walters Plan to Balance the National Budget focuses on cutting spending and replacing the income tax with a national sales tax. I hope my colleagues will give this plan the full consideration it deserves.

# THE WALTERS PLAN TO BALANCE THE NATIONAL BUDGET

(By Arthur M. Walters)

This plan addresses the key points of this difficult problem.

1. Congress spends more than the Treasury collects.

2. The Federal Government cannot accurately forecast revenue. It is always low.

3. The government prepares its "wish list budget" and then tries to predict where the funds will come from to pay for it. It is always optimistic to say the least. The revenue never materializes. As the budget year progresses, the Treasury borrows money to pay its bills because the funds are not there when needed.

4. The IRS is incapable of administering the hodge podge Tax Code. It was carefully written so no one can understand it. This allows an army of tax experts to negotiate the tax obligations of everyone. It imposes a large expense on every tax payer just to figure this tax.

5. The author believes every single person should take personal responsibility for Federal spending. No one should escape. For those who have escaped so far, there will be great cries of injustice. Everyone has his own story of why he should be exempt. This must stop. This plan won't work if it does not stop.

6. There is no formula for budget cutting that can be agreed upon. The military, Social Security, defense contractors, welfare, etc., all have a bottomless need for money, as do thousands of government departments.

A fresh, firm plan based on equality is needed. The public will accept fairness. To date, there never has been fairness in the Tax Code.

#### THE PLAN

1. A Constitutional Amendment must be passed that requires a balanced budget.

2. Prior to the Amendment, Congress should immediately pass a law or establish a policy that says:

2.1 The National Budget cannot exceed 90% of last year's revenue.

2.2 Revenues in excess of the budget must be applied to debt reduction.

2.3 When all National debt is paid off and there is one year's budget (minimum) in the Treasury, then the annual budget cannot exceed last year's revenue.

3. Since no one will ever agree on whose budget is to be cut, the only thing that will work is to cut all department budgets equally. Then everyone has an equally valid complaint.

No doubt it will hurt—we need to live within our means. People are reasonable and can be convinced to accept this.

If possible, the military cut should be more than the other cuts: 1.1 to 2.0 times the percentage cuts of other major departments. This would be a tough thing to "sell," but would free up a huge sum of money.

#### REVENUE

There shall be a National Sales Tax of 1% of sales. This tax will be imposed on every sale by every business. To work, there can be no exceptions (wholesale, retail, professionals, doctors, dentists, lawyers, engineers, architects, inter-corporation transfers where P&L centers exist, etc.)

The tax will be added to every transaction and is to be paid by the buyer. Companies who never pay Federal taxes will now be making a contribution through their purchases. The 1% sales tax thus is 1% tax on the Gross National Product. The money is to be paid within 14 days after it is collected. The money is to be deposited into local Federal bank accounts. Banks who collect the money will be allowed to keep the deposits 2 weeks for their trouble, before forward it to the Treasury.

The Treasury must use this revenue to retire outstanding debt only.

#### Benefits:

1. We now have a steady flow of cash into the Treasury 52 weeks per year.

2. Minimum paper work and collection expense. We have an almost real time measure on the nation's economy week by week.

3. There are to be NO LOOP HOLES in this tax or it won't work.

4. The paper work load on business will be minimal—

Funds received from gross sales this week 0.01=tax due next week.

No complex accounting is required; just a simple deposit to a local Federal Bank account. The IRS is out of the loop; they will not be needed.

#### LONG TERM FUND COLLECTIONS

After the 1% sales tax has been running for one or two years, all the kinks will be worked out and we now have a clear real time picture of the Nation's economy. We will eliminate most of the effort now used to try to figure out where the country is, based on gathering a lot of data from many sources

that is history. Because a lot of businesses, such as wholesale businesses, don't pay sales tax, there is no direct way to monitor business activity.

Revenue from the IRS will be compared to Sale Tax Revenue. It will be a simple calculation to see what National Sales Tax is required to generate the revenue collected by the IRS.

The sales tax can be raised and the income tax eliminated. No more IRS. No more taxes on capital gains, etc. No more complex accounting.

This change will lower business accounting costs, depreciation accounting, etc. Federal revenue collected will increase and taxpayer hidden costs will decrease. It will be totally fair. Everyone will share the cost of Federal Government.

Again—this plan can only work if there are no exemptions.

#### PERSONAL EXPLANATION

HON. JOSÉ E. SERRANO

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

Mr. SERRANO. Mr. Speaker, I was unavoidably detained yesterday evening, May 14, 1996, and missed two votes on amendments to H.R. 3230, the national defense authorization bill for fiscal year 1997.

Had I been present I would have voted in favor of Congresswoman DELAURO's amendment to delete provisions that prohibit privately funded abortions at Defense Department hospitals overseas. I would also have voted in favor of Congressman SHAYS' amendment to require the President to seek increased cash contributions from U.S. allies to fund the non-salary costs of U.S. troops permanently stationed in their countries.

#### TEMPLE BETH-EL CELEBRATING 130 YEARS OF SERVICE

HON. ROBERT MENENDEZ

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

Mr. MENENDEZ. Mr. Speaker, I rise today to pay tribute to Temple Beth-El of Jersey City, NJ, celebrating the 130th anniversary of its founding. The temple also celebrates the 70th anniversary of the dedication of its magnificent sanctuary. A Sabbath service rededicating the sanctuary will be held on May 17, 1996, and a gala dinner party will be held on May 18, 1996.

In the mid- to late-1860's a small group of Jewish worshippers in Jersey City began to congregate for prayer and study. Soon thereafter, the congregation began to grow and this culminated in the formation of the Isaac Ephraim Congregation. Finally, in 1871 the congregation adopted the name Temple Beth-El.

Over the years, Temple Beth-El has grown and flourished as a prominent religious and educational institution. The selection of Rabbi Samuel A. Berman, now Rabbi Emeritus, to join Temple Beth-El in 1936 proved to be an

important decision. For 60 years Rabbi Berman has been bringing his enthusiasm, innate sense of spirituality, and devotion to Jewish learning into the temple. He created and implemented many new programs within the temple to assist its members.

The temple, headed now by Rabbi Kenneth Brickman since 1989, offers many educational and support programs for the Jewish people. The nursery school, in cooperation with the Jewish Community Center, the Violet Zall-Hordes Mishpacha Family Education Program and the Sunday School allow young Jewish families to learn, appreciate, and enjoy their rich tradition. The Violet Zall-Hordes Lecture Series provides the adult Jewish community with an opportunity to enhance and learn more about their heritage and history. Members of the temple were active in the civil rights movement in the 1960's and remain committed to the message of Dr. Martin Luther King, Jr. Every year on the national holiday marking Dr. King's birth temple members and representatives of the African-American community join together for a celebration. In addition to Rabbi Brickman, the temple has been blessed with the leadership of Irwin Rosen, who has worked tirelessly for the membership.

I ask that my colleagues join me in honoring Temple Beth-El for its commitment to its members and the community at large. Temple Beth-El is a place that offers hope and love for all those seeking a divine embrace.

#### HONORING THE CENTRAL DISTRICT VOLUNTEER FIRE DEPARTMENT

HON. BART GORDON

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 16, 1996

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