

# EXTENSIONS OF REMARKS

## TAX RELIEF FOR MILITARY PERSONNEL SERVING IN BOSNIA

HON. SAM GIBBONS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. GIBBONS. Mr. Speaker, today with other Democratic members of the Committee on Ways and Means, I am introducing a bill of great importance—a bill to provide tax relief to United States troops serving in peacekeeping efforts in Bosnia.

On November 21, 1995, the Dayton peace agreement was signed. Pursuant to this agreement, Operation Joint Endeavor under which our military men and women were committed to peacekeeping efforts in Bosnia was initiated by President Clinton. Despite our varied and disparate opinions on whether United States troops should be sent to Bosnia, it is time for us to support in whatever way possible our men and women who are being sent to Bosnia. This bill would give these individuals much-deserved tax relief.

Operation Joint Endeavor is described as a peacekeeping mission. However, the images of war-torn Bosnia that have played across our television screens and pages of every newspaper in this country make it clear that peacekeeping in that country is not without risks. I believe our troops will face similar dangers to those faced in a combat zone area while carrying out their peacekeeping efforts—the dangers of attacks on their lives by Serb soldiers and other mercenaries, ground-to-air missiles, and the ravages, or land mines. Thus, my Democratic colleagues on the committee and I believe that these men and women, as well as their families, deserve the tax benefits that would otherwise be available to them if the area were declared a combat zone.

This bill would provide, to the United States troops serving in Bosnia, benefits under the following sections of the Internal Revenue Code: Section 112 which provides for the exclusion of certain combat pay from gross income; section 692 which provides certain income tax relief if an individual dies while serving in a combat zone; section 2(a)(3) which provides certain tax treatment when a deceased spouse is in missing status while serving in a combat zone; section 2201 which provides estate tax relief for members of the Armed Forces who die while serving in a combat zone; section 3401 which provides relief from withholding on compensation excluded under section 112; section 4253(d) which provides relief from certain excise tax on telephone service which originates in a combat zone; section 6013 which provides certain tax treatment regarding the filing status where a spouse serving in a combat zone is in missing status; and section 7508 which provides relief for the due date for filing tax returns, as well as relief from certain penalties and interest.

Mr. Speaker, this bill demonstrates our commitment to support our troops in their peace-

keeping efforts in Bosnia and lets their families know we care. I am proud to take this important step today with other members of the committee. This legislation sends a positive message to our men and women who are willing to put their lives on the line in honor of this country and to their families who make great sacrifices to make this possible. I personally know of the many dangers they will face and the hidden cost to their families. This bill is a small way of saying thank you to both our military personnel serving in Bosnia and their families.

## INTERNATIONAL CUSTOMS DAY

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. CRANE. Mr. Speaker, 43 years ago on January 26, 1953, the World Customs Organization, formally known as the Customs Cooperation Council held its first meeting in Brussels, Belgium. In recognition of this occasion, the Council observed January 26 as International Customs Day. This occasion is also being used to give recognition to Customs Services around the world in view of the role they play in producing national revenue and in protecting national borders from economically and physically harmful importations.

I am particularly proud of the U.S. Customs Service for its great contributions to the Nation over the past 207 years of its existence. U.S. Customs was once the sole revenue producer for the young United States. Its role in revenue collection continues: In fiscal year 1995 Customs collected a record \$23.3 billion in revenue. In addition, Customs has taken on such important responsibilities as interdicting narcotics at our borders, preventing the exportation of critical technology, and enforcing the regulations of more than 40 Government agencies.

The U.S. Customs Service represents the United States at the World Customs Organization [WCO], a 137-member international organization founded to facilitate international trade and promote cooperation between governments on Customs matters. The WCO works to simplify and standardize legal instruments and rules of international customs. The WCO also renders technical assistance in areas such as Customs tariffs, valuation, nomenclature, and law enforcement. Its objective is to obtain, in the interest of international trade, the best possible degree of uniformity among the Customs systems of member nations. The United States became a member on November 5, 1970. The United States and its trading partners benefit when both exporters and importers operate in an atmosphere of simple unambiguous Customs operations around the world.

I want to take this opportunity to congratulate the World Customs Organization on its past accomplishments and for its ambitious

goals of further harmonizing and simplifying those Customs rules which affect international commerce. I also congratulate the U.S. Customs Service for its fine work both nationally and internationally.

## WELCOME STEPHEN CLEMENT METTLER II

HON. PETER T. KING

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. KING. Mr. Speaker, I rise today to welcome a new American citizen, my nephew, Stephen Clement Mettler II, who was born on Friday, January 19, 1996, at 1:34 p.m. in Chicago. Young Stephen weighed in 9 pounds, 2 ounces, measured 21 inches long, and has blond hair and blue eyes.

I would also like to congratulate the proud parents, Stephen and Stacey Mettler, the happy grandparents Stephen and Kathy Mettler of Atlanta and Charles and Mary Kaye Montforo of Houston, and especially, Stephen II's great-grandmother, Agnes Wiedl of Atlanta.

## PRESIDENT CLINTON'S TAX HIKES

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 25, 1996

Mr. PACKARD. Mr. Speaker, the budget the President proposes proves one thing beyond a shadow of a doubt, he is a congenial liberal. Instead of cutting taxes, scaling back the growth of Government, and putting our economy in position to create productive and stable jobs with good wages, he wants to protect the status quo with higher taxes and more bureaucracy.

In 1993, President Clinton enacted the largest tax hike in American history—imposing more than \$250 billion in tax increases over 5 years on families, small businesses, and corporate America. Just a few weeks ago, with his fifth budget in less than a year, the President proposed more than \$60 billion in new taxes. This tax package makes the Federal Government even bigger, more expensive, and more unwieldy than the current failed status quo.

The President tries to cover this massive tax increase with a sliver of a tax cut. And what he offers with one hand, he takes away with the other—the tax hikes are permanent and the tax cuts are temporary. By 2002 only a measure affecting IRA's would remain on the books. All others will expire. Meanwhile, dozens of other tax increases will have snowballed into roughly \$15 billion in new taxes in 2002 alone.

These tax increases will not benefit America. They will not benefit the economy. They

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Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

will not contribute to lowering the budget deficit. They will simply serve to underwrite more new spending and expand the size of an already bloated Federal bureaucracy. During his State of the Union Address, the President voiced his commitment to an era of a smaller, less intrusive Government. Mr. Speaker, this is not the way to go about it.

#### REMEMBERING JOHN W. NASH

HON. BILL BAKER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 25, 1996*

Mr. BAKER of California. Mr. Speaker, John W. "Jack" Nash lived a remarkable life. As a young man, he attended Exeter Academy, hiked in the Blue Mountains, and swapped stories with John Steinbeck in Monterey. A graduate of the University of Washington, Jack enjoyed a successful career, served his country in World War II, and loved his family.

Jack died early this month in my hometown of Danville at the age of 92, fulfilling his wish to "live to be an old, old man." Yet Jack's age belied his youthful spirit, his sense of fun and laughter, and the ageless patriotism that characterized his political convictions. In his last years, he lived with his granddaughter, Susan Skelton-Fleming, and her family, beloved by his grandchildren as "Popee Jack."

John W. Nash represented some of the best things in our country: Hard work, optimism, love of family, love of America. He will be missed by his family, and his cheerful spirit will be missed by all who knew him. I am honored today to recognize the life and memory of this wonderful American in the CONGRESSIONAL RECORD.

#### JESUS ERAZO: AN OUTSTANDING INDIVIDUAL WITH A TRUE COMMUNITY SPIRIT

HON. ROBERT MENENDEZ

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 25, 1996*

Mr. MENENDEZ. Mr. Speaker, I rise today to pay tribute to the memory of Jesus Erazo, a young man whose dedication to his family and friends will be remembered forever. Tomorrow, the Spanish speaking program of Kean College will honor Jesus with a musical presentation at the school's Little Theater in Union, NJ.

Tomorrow evening's commemoration will celebrate the contributions made by Jesus to his family, friends, and community. The focus of much of Jesus' young life was his family. Born in Cali, Colombia, Jesus was on a journey home when his excursion was abruptly ended by the crash of American Airlines Flight 965 in December 1995. While in the United States, part of his earnings were sent to his family to help "alleviate their financial needs."

Education also played a major role in the life of Jesus. As a resident of Elizabeth, Jesus received training in the graphic arts from learning institutions in Union County, NJ. In 1992, he graduated from the commercial art program of the Union County Vocational & Technical Schools. Building on this success,

Jesus entered Kean College of New Jersey from which he was to graduate in May. While at Kean College, Jesus became a valued member of the collegiate community for his superior academic performance as well as for his unconditional support of friends and fellow students. Among the recognitions received by Jesus were being named to the dean's list for four semesters and an outstanding academic performance award from the Association of Latin American Students. In 1995, Jesus was inducted into Lambda Alpha Sigma Honor Society.

Another theme that resonated throughout Jesus' life was community involvement. His altruistic spirit manifested itself in his work with the Spanish speaking and English as a second language programs of Kean College. Jesus contributed designs for the program covers of these two highly regarded programs. Jesus provided joyful accompaniment to the lives of his friends and fellow community members. He will be remembered with tremendous love and respect by each person whose life he touch.

It is an honor to applaud the legacy of a gifted individual like Jesus Erazo. Jesus provided great joy to his friends and colleagues throughout his short life. I am certain my colleagues will rise with me and pay tribute to the memory of this magnificent young man.

#### THANK YOU, CHIEF LOCHINSKI

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 25, 1996*

Mr. BARCIA. Mr. Speaker, one of the greatest concerns that Americans have is the ability to feel safe in their own homes and in their neighborhoods. The most important component of the provision of that safety is conscientious, well-trained, and dedicated police men and women. The people of my home town of Bay City have been blessed with an exemplary police force, and that is due in large part to the outstanding leadership of Bay City Chief of Police Timothy Lochinski.

Chief Lochinski after more than 32 years as a member of the Department has retired, and is being honored for his service on February 8. He started as a patrolman, working on all shifts, handling all types of calls, in 1963. I know of no better way to learn the needs of a community than this kind of personal involvement. He then spent several years concentrating in vice before becoming a key figure in crime prevention activities, where he was very successful in seizing drugs and making arrests which resulted in convictions.

He became a lieutenant in charge of training in 1978, and then moved on to become captain of detectives. He is and should be proud of the fact that on his watch there were no unsolved homicides, and that drug investigative capabilities expanded to keep up its exemplary record for arrests and seizures. In 1987, he was assigned the additional duties of supervising the uniformed division along with the detective bureau, and shortly thereafter the administrative division as well. He was responsible for making the Bay City Police Department a leader in the DARE program in Michigan, eventually placing the program in every school, both public and parochial, in the city of Bay City.

Chief Lochinski has served as chief of police since 1990 when he became the acting police chief, until his formal appointment in 1991. For the last 6 years, the department has prospered under his leadership, and the people of Bay City have been lucky to have this fine gentleman.

Former Attorney General Robert Kennedy once said that "every community gets the kind of law enforcement it insists on." I believe that Bay City has succeeded in that score with its excellent police department led by a man who understood and appreciated the importance of listening to the community.

Mr. Speaker, I know you and all of our colleagues respect and appreciate the fine and difficult work done by the police. I urge you and our colleagues to join me in thanking Chief Lochinski for his dedicated service, and in wishing him the very best for his retirement and the new challenges that I am sure he will find.

#### ARNOLD LORBER: A LIFETIME IN THE PURSUIT OF EXCELLENCE

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 25, 1996*

Mr. LANTOS. Mr. Speaker, I rise today to recognize a truly extraordinary American and a great friend, Mr. Arnold Lorber, on the occasion of his 65th birthday. As a child, Arnold fought for his life and the lives of many victims of the Holocaust throughout World War II. Today, through his aggressive pursuit of excellence, he is a leader in an important American industry and a great asset to our country.

Arnold is truly one in a million. Cheated of his childhood, his life was molded in a torrent of evil. In early 1942, his father, a well-respected businessman and entrepreneur in his native city of Kosice, Czechoslovakia, was taken away to a forced labor camp and never seen again, with the rest of his family and community to follow shortly thereafter. Showing the courage and intellect that would characterize the rest of his life, Arnold posed as a member of the Hitler Youth while he smuggled food and supplies to those who had eluded the death camps.

Arnold Lorber's exceptional character, shown in the heroism he displayed during the horrors of the Holocaust, manifests itself today in his leadership and innovation in the business world. Arnold is a pioneer in the textile industry who has devoted his life to introducing new technologies and production methods to this important industry. Lorber Industries, which Arnold created in 1969 and has directed ever since, is the undisputed leader of the southern California textile industry and is an invaluable asset to our country's manufacturing base. Arnold has won countless awards, including the prestigious West Coast Entrepreneur of the Year and the Tommy Award, awarded by the American Printed Fabrics Council, Inc., in recognition of his innovation in design and color.

As Arnold established himself in the business world, he did not forget the important responsibility that he bears as a survivor of the Holocaust. He is a founder of the U.S. Holocaust Memorial Museum and the Museum's Los Angeles chairman. Through the museum,