

## PRE-NEED FUNERAL TRUST BILL

HON. PATSY T. MINK

OF HAWAII

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 12, 1997*

Mrs. MINK of Hawaii. Mr. Speaker, I recently introduced legislation (H.R. 684) to relieve the tax burden for individuals who have purchased preneed funeral trusts. A preneed funeral trust is one in which monies are set aside for future funeral costs, in order to alleviate funeral expenses that may abruptly saddle remaining family members with tremendous and even unexpected financial burden. Individuals usually enter into a contract and purchase preneed funeral trusts with funeral or burial service providers, deciding at that time on final arrangements for themselves and/or family members.

H.R. 684 would remedy a bureaucratic inequity related to preneed funeral trusts which was created by a January 29, 1988 Internal Revenue Ruling (87-127). Under this IRS ruling, individuals purchasing preneed funeral trusts are required to report money in these trusts on their 1040 income tax forms and pay taxes on the interest income earned by these trusts, despite the fact that this interest is not returned to the purchaser. This has created confusion on the part of the purchasers who believe it unfair that they be assessed this tax on interest they never receive nor benefit from.

The ruling also established two classes of taxpayers with disproportionate tax treatment. Trusts purchased before the effective date of the ruling were subject to a grandfather clause, establishing a significant inequity between trusts purchased before and after the effective date.

H.R. 684 would require providers of preneed funeral trusts—funeral homes or cemeteries—to pay the tax on interest earned on the trusts, unless the interest is returned to the purchaser.

A related provision from the Ways and Means Committee was included in the vetoed Balanced Budget Act of 1995 that would have allowed providers of preneed funeral trusts to elect to pay the tax on interest earned on these trusts.

I urge my colleagues to support H.R. 684 to relieve families from unwarranted taxes.

RETIREMENT OF MAJ. GEN.  
RAYMOND PENDERGRASS

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 12, 1997*

Mr. SKELTON. Mr. Speaker, Raymond Pendergrass prepares to retire more than 48 years after first donning a uniform. A native of Boonesville, AR, he first joined the Armed Forces as a member of the Air Force Reserves in September, 1948, then joined his hometown Army National Guard unit, the 217th Medical Collecting Company, a litter bearer unit. The unit was called to active service in August 1950 and deployed to Korea, where General Pendergrass served with them through June 1952.

By the time he moved to Missouri, General Pendergrass had been commissioned and

served with signal and armor units. Locating in Rolla, MO, he joined the 1438th Engineer Company, and later would command the company.

He moved through the ranks, and at the time of his retirement as a colonel in February, 1986 was deputy commander of the 35th Engineer Brigade. His time in the retired ranks lasted 7 years almost to the day. Missouri Gov. Mel Carnahan recalled him to duty and he became Missouri's adjutant general in February 1993.

Immediately General Pendergrass had to deal with difficult reorganization decisions facing the National Guard as a result of the post-cold war reductions being made to the Army and Air Forces. But in only 4 months a more acute challenge faced him, the great flood of 1993.

Beginning in July 1993 and for the next 2 months, General Pendergrass led the men and women of the Missouri National Guard in its largest State emergency mission ever as both the Missouri and Mississippi Rivers overran their banks and everything in front of them.

General Pendergrass and the men and women of the Missouri National Guard worked with scores of State and Federal agencies to provide a response capability unequalled anywhere during that massive multi-State disaster.

General Pendergrass applied his leadership skills to ensure that the forces of the Missouri National Guard were equally accessible for Federal missions. During his tenure as adjutant general, units and individuals from the Missouri National Guard have served with distinction from Germany to the Balkans in Operation Joint Endeavor, and earlier in Somalia, Haiti, and Rwanda. During the same period his units led our nation-building efforts in Latin America, building roads and schools and providing medical care to families in isolated rural areas from Belize to Panama.

Through all his years of service to our Nation, Raymond Pendergrass has been more than a military leader, more than a man who knows that leading involves teaching. He has served as a gentlewoman willing to answer the call time after time, even returning from well-earned retirement. He is more than one of the last to remain in uniform with a Korean War combat patch on his right shoulder. He is a leader whose distinguished career is surely in the finest tradition of the American citizen soldier.

UNITED STATES-INDONESIAN  
RELATIONS

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 12, 1997*

Mr. HAMILTON. Mr. Speaker, I ask permission to include in the RECORD an exchange of letters with the State Department regarding United States relations with Indonesia.

Mr. Speaker, Indonesia, which is the world's fourth largest country in terms of population, will almost certainly play an important role in Asia in the 21st century. An effective American presence in Asia will be far more likely if our relations with Indonesia are on a sound footing. Unfortunately, there are a number of

issues—most notably, East Timor, human rights, and labor rights—that at present limit our ability to develop strong across-the-board ties with Indonesia.

Given the actual, and even more the potential, importance of this bilateral relationship, I encourage my colleagues to read the enclosed exchange of letters.

COMMITTEE ON INTERNATIONAL  
RELATIONS,

HOUSE OF REPRESENTATIVES,

*Washington, DC, November 20, 1996.*

Hon. WARREN M. CHRISTOPHER,

*Secretary of State,**Washington, DC.*

DEAR MR. SECRETARY: I write in order to share with you some of my thoughts on the U.S. relationship with Indonesia.

I believe it is very much in the U.S. interest to have a fundamentally sound relationship with Indonesia. Unfortunately, I fear that we are reaching a point where it may be impossible to sustain political support in the Congress for such a relationship. Certainly a repetition of the events associated with the Jakarta riot last July, and the government's subsequent crackdown on its critics, would undermine congressional support for solid relations with Indonesia.

For this reason, I would urge you and other senior administration officials to make certain that President Suharto understands that the maintenance of a cordial U.S.-Indonesian relationship depends upon the avoidance of any further upheavals in either East Timor or the rest of Indonesia.

Given the importance of the East Timor issue to many Members of Congress, you might suggest specific steps Jakarta could take to ease tensions in East Timor and assuage congressional concern in Washington. Reducing the number of Indonesian troops and police in East Timor would be an invaluable first step. In addition, you might encourage the Indonesian government to:

Continue and accelerate Indonesia's dialogue with Portugal regarding East Timor.

Recognize the importance of bringing the East Timorese themselves into a dialogue regarding the future of the province.

Grant increased access by international human rights organizations to all areas of Indonesia, including East Timor.

Provide for a full accounting for those who have been killed or "disappeared" in recent years.

Ensure that if the security forces do commit abuses, punishments are carried out in a manner that will act as a deterrent to future abuses.

Finally, Mr. Secretary, I would urge you and your colleagues in the administration to pay particular attention in the coming months to the need for informing Members of Congress of the many ways in which a constructive relationship with Indonesia serves U.S. interests. Many Members of Congress think of Indonesia almost exclusively in terms of either East Timor or worker rights issues. Certainly these are important issues, but they are not the only issues which ought to drive U.S. policy toward what is, after all, the world's fourth largest state. I would urge the administration to give a higher priority to the need for articulating the case for a cooperative relationship between the United States and Indonesia.

I believe that the President's reelection two weeks ago gives us a crucial opportunity to lay the groundwork for an effective American presence in Asia well into the 21st century. Indonesia will almost certainly play a leading role in Asia in the years to come, and I look forward to working closely with the administration over the next four years to strengthen our ties with this important country.

With best regards,  
Sincerely,

LEE H. HAMILTON,  
*Ranking Democratic Member.*

U.S. DEPARTMENT OF STATE,  
Washington, DC, January 30, 1997.

DEAR MR. HAMILTON: Thank your for your letter of November 20 in which you commented on the U.S.-Indonesia relationship.

We appreciate your thoughtful comments. We share your concerns, both about human rights violations in Indonesia and the continued tension in East Timor, and the problems these issues could pose as we work to preserve Congressional support for a relationship that has contributed so much to the stability of the Southeast Asia region and has proven so beneficial to U.S. security and economic interests.

Indonesia is entering a protracted period of political transition that will determine the country's future in the post-Soeharto period. The widespread arrests of political dissidents that occurred in the aftermath of the July 27 riots in Jakarta are particularly troubling. Although it is the Indonesian people and government who ultimately will shape their nation's future, we believe we can and should help encourage the development of civil society in Indonesia. To this end, we have worked to promote a greater respect for human rights and democratic principles of governance.

We concur with your view that we must ensure as well that the Indonesian Government understands that sound U.S.-Indonesia relations depend on improvements in the human rights situation and progress toward resolution of the East Timor question. Secretary Albright, Acting Assistant Secretary Kartman, and Ambassador Roy have and will continue to underscore at every opportunity that our bilateral relationship is important but cannot reach its full potential until Indonesia's human rights performance improves.

With regard to East Timor, we strongly support the ongoing UN-sponsored talks between Indonesia and Portugal and the introductory Timorese discussions. We have consistently urged the Indonesian Government to implement tension reduction measures and will continue to do so, drawing on the excellent advice include in your letter. These initiatives as well as a growing realization that the world is watching seem to have had a positive effect in East Timor, as the Indonesian authorities recently have maintained considerable restraint in the face of large demonstrations in support of Bishop Belo.

Recently, the Indonesian military has taken steps to try to correct its human rights shortcomings. Abuses by troops, for example, have been followed up by courts martial and in some cases by prison sentences. Furthermore, in some instances the military honor boards have been headed by graduates of U.S. International Military Education and Training (IMET) programs. These same officers also have helped incorporate human rights materials in Indonesian military training courses and, in the province Irian Jaya, have been responsible for issuing new rules of engagement manuals that include human rights principles.

Your suggestion that we should continue to pay special attention to informing Members of Congress of the benefits the U.S. derives from our relationship with Indonesia is well-taken. In this regard, we have and will continue to press the Indonesian government to authorize Congressional travel to East Timor so that members can assess first-hand the human rights situation and economic development there.

Although the Administration is strongly committed to advancing the cause of human

rights in Indonesia, we must also craft our initiatives in a balanced manner that preserves and promotes the cooperative relationship from which both countries derive important benefits. To accomplish this and to enhance our limited influence on internal developments in Indonesia, we will have to approach the Indonesian first as a friend—a nation which recognizes their contributions and can, therefore, speak frankly about what further progress is needed to allow the relationship to reach its full potential.

We greatly value your counsel on the challenges we face and look forward to working with you to pursue a course that advances the full range of interests that characterize our bilateral relationship with Indonesia.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

BARBARA LARKIN,  
*Assistant Secretary, Legislative Affairs.*

#### TRIBUTE TO WILLA J. HAWKINS

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 12, 1997*

Mr. KILDEE. Mr. Speaker, it is truly an honor to rise before you today to pay tribute to an individual who exemplifies the very best in civic pride and responsibility, and who has shown how gifted a woman she is by her actions and spirit. On Saturday, February 15, 1997, a luncheon will be held to honor Willa Junior Hawkins for her distinguished service to the citizens of Flint, MI, in her roles as educator, administrator, activist, and community leader.

Willa Hawkins, a resident of Flint, MI since the age of 6, graduated from Northern High School, and received degrees from Michigan State University and Eastern Michigan University in the field of education. She took those degrees and put them to use as a teacher in the Flint Public School system for 15 years, and as a principal for 17 years.

In addition to helping cultivate our most precious natural resource, our Nation's children, Mrs. Hawkins developed an interest in politics, beginning in the 1960's with her participation in the civil rights march in Washington, DC. She continued her involvement by working on various campaigns, including serving as campaign manager for 12 years for County Commissioner Sylvester Broome. Upon Commissioner Broome's death in 1991, Ms. Hawkins made the transition from campaigner to candidate as she was appointed commissioner and was later elected to the position, holding it until December 21, 1996.

Because of Ms. Hawkins' stellar reputation as a writer, planner, and organizer, she has served on numerous Genesee County boards including Community Mental Health, Community Action Agency, and Parks and Recreation Commission. She has also served with the Valley Area Agency on Aging, New Paths, Food Bank of Eastern Michigan, and Transition House board of directors.

Mr. Speaker, it is with a tremendous amount of pride that I appear before you today to recognize my colleague, my constituent, and my friend, Willa J. Hawkins. In the time I have known her, she has been a person who cannot help but make a lasting impact on everyone she comes in contact with. I ask you, Mr.

Speaker, and my fellow members of the 105th Congress to join me in recognizing Mrs. Willa J. Hawkins.

#### TRIBUTE TO LOCKWOOD GREENE

HON. BOB INGLIS

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 12, 1997*

Mr. INGLIS of South Carolina. Mr. Speaker, I would like to recognize Lockwood Greene, one of the country's largest design-build consulting firms and a fine company located in Spartanburg, SC, in my district. On February 19, Lockwood Greene will donate more than 5,000 original engineering drawings to the Smithsonian's National Museum of American History so they may be preserved for all to enjoy.

The works date to the mid-1800's and provide a historical look at how America evolved as new technologies were invented. Included in the collection are drawings, depicting how power was transmitted through a factory before the introduction of electricity; drawings recording the emergence of water as a form of power; and designs for radio stations that were built shortly after World War II. Lockwood Greene has a long history of contributions to engineering, beginning with its founding in New England in 1832 and continuing today with its headquarters in South Carolina.

I commend Lockwood Greene and its chairman, Donald R. Luger, for their tremendous gift to the Smithsonian and for preserving these wonderful designs, which lend so much insight into the history of both American engineering and our cultural development. I am pleased to represent the employees of Lockwood Greene.

#### TRIBUTE TO JO KAPLAN

HON. HOWARD L. BERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 12, 1997*

Mr. BERMAN. Mr. Speaker, I am honored to pay tribute to Jo Kaplan, who has devoted her legal career to representing the poor, the underprivileged, and children. As both a member of the Los Angeles County Public Defenders Office and a lawyer in private practice, Jo has dedicated herself to helping those members of society who are desperately in need of help. Through her tireless efforts and selfless ways, she has made life better for so many.

Jo's husband, Larry Feldman, is a close friend of mine, and I know how proud he is of his wife's accomplishments. There is so much to tell. For example, since graduating from UCLA Law School in 1968, Jo has been a leader in getting more humane treatment for juvenile prisoners. She began by working in the public defenders office and later with then-Los Angeles County Supervisor Jim Hayes on ways to improve the lot of children held in detention. This included advocating a right to treatment for incarcerated youths, meaning the State had an obligation to try to give them ameliorative treatment while they were in custody.