

RECOGNIZING DAN BLEDSOE

HON. DUNCAN HUNTER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. HUNTER. Mr. Speaker, I rise today to recognize the extraordinary service and dedication of a constituent in my district, Mr. Dan Bledsoe. Dan is a great American who has spent many years of his life defending and honoring our country with selfless service and dedication.

In 1948, Dan enlisted in the Marine Corps Reserve until 1950 when the Korean war began and his unit was called into active duty. Assigned as a scout-sniper, Dan served in several military campaigns during the war, including battles at Inchon, Seoul, and the Reservoir Campaign where 120,000 Chinese Communist troops surrounded an 18,000 U.N. troop location in North Korea. After serving his final campaign in central Korea, Dan left the Marine Corps, being promoted to Sergeant and receiving six battle decorations for his service and outstanding performance.

Dan went on to enroll in the University of San Francisco and, after graduating with a bachelor of science degree in 1955, he entered the Federal Bureau of Investigation [FBI] Academy. Dan went on to serve 25 years as a special agent with the FBI working all across the country and receiving 33 awards that stemmed from successful investigations that resulted not only with the recovery of valuable property and millions of dollars, but lives being saved as well. During this time, Dan also found the time to graduate from Pepperdine University with a master in arts degree in management.

Dan retired from the FBI in 1980 and went to work in the private sector where he continued to serve his community as a member of the Los Angeles Olympic Organizing Committee and then marketing director for the Public Safety Training Association in San Diego until 1989. Married for 42 years and father of two children, Dan currently works as a management consultant and remains active as a member of several athletic and social clubs.

Mr. Speaker, Dan is a symbol of commitment and dedication to his fellow citizens and community. He has pledged a great share of his life to the service of others and as a distinguished soldier, law enforcement officer, and businessman, he was provided his peers with a great example of what it means to be an American. Today, let us congratulate and thank Dan for his unwavering contributions, he is well deserving and I wish him great happiness in his future endeavors.

TAX REFORM

HON. JERRY WELLER

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. WELLER. Mr. Speaker, earlier this week, we passed legislation to restructure and reform the IRS. One of the things that this bill would accomplish is the establishment of an Internal Revenue Service oversight board. If any of my colleagues are wondering why we need more oversight of the IRS, I would invite

them to review the statement I am enclosing in the CONGRESSIONAL RECORD today.

The statement, entitled "If You Don't Have Two Motors, You Can't Have Your Money," was recently posted on the INCONGRESS Web site (www.incongress.com) by Cliff Harvison, president of the National Tank Truck Carriers. It details the plight of small business owners who have been denied a tax credit—established over 40 years ago by the Congress—for fuel used for off-highway purposes. The IRS has essentially disregarded this tax credit for "administrative convenience." In other words, the IRS does not trust the taxpayer to tell the truth and does not want to take the trouble to verify factual information itself, so the IRS simply keeps the taxpayers' money.

My distinguished colleague from Nebraska [Mr. CHRISTENSEN] and I have introduced legislation, H.R. 1056, to remedy this problem and force the IRS to comply with the law Congress passed over 40 years ago. However, we have been told that the IRS opposes it. I would hope that we would, perhaps for administrative convenience ignore the IRS and pass it anyway.

Mr. Speaker, this is perhaps one of the most blatant examples of IRS arrogance that I have seen since becoming a Member of Congress. It is stories like this that so clearly justify the need for more oversight of the IRS.

At this point I would like to insert into the RECORD the document entitled "If You Don't Have Two Motors, You Can't Have Your Money," which was posted on the INCONGRESS Web site by Cliff Harvison, president of the National Tank Truck Carriers. I commend it to all of my colleagues and invite them to join with me in cosponsoring H.R. 1056 to restore the off-highway tax credit and supporting H.R. 2676, the Internal Revenue Service Restructuring and Reform Act of 1997.

IF YOU DON'T HAVE TWO MOTORS, YOU CAN'T HAVE YOUR MONEY BY CLIFF HARVISON, PRESIDENT, NATIONAL TANK TRUCK CARRIERS

"If you don't have two motors on your truck, you can't have your money." That's what the IRS has told the tank truck carriers, the waste haulers, the cement mixers and others. The Congress has been hearing a lot of "horror stories" lately about taxpayers being wronged and ripped off by the IRS. Many of these abuses are dramatic, but few have been going on as long as the financial harm the IRS has been inflicting upon members of the National Tank Truck Carriers (NTTC) and many other small businesses. The IRS has been keeping money which legally belongs to these taxpayers for years. The IRS' reason for doing so? "Administrative convenience."

THE MONEY: IT BELONGS TO OUR MEMBERS, BUT THE IRS IS KEEPING IT

For over thirty years the IRS has refused to allow federal fuel tax credits to many of our members despite the fact that the law clearly states they are entitled to this money. These members pay federal highway taxes on all fuel purchased at the pump, even though some of the fuel is used for off highway purposes and should therefore, pursuant to the IRS Code, not be subject to these taxes.

Congress decided in 1951 to provide a tax credit for off-highway business use to taxpayers that pay fuel taxes. However, the IRS apparently decided long ago that it did not like the law, so it simply found a way to ignore it and keep the money anyway.

Generally speaking, off-highway use is the operation by a vehicle of some function other than driving down the road. A tank truck, for instance, consumes fuel for two purposes: first to power the truck as it drives down the street, and second, to operate the pump that loads and unloads its tanks. Operating the pump is precisely the kind of activity the Congress had in mind when it created the tax credit for "off-highway business use." The tank truck operator is entitled by law to obtain a tax credit for any fuel consumed for this purpose.

THE POLICY: YOU CAN'T GET YOUR MONEY UNLESS YOU HAVE TWO MOTORS

In order to receive the credit the taxpayer is supposed to submit to the IRS an accounting of fuel usage by the vehicle which accurately reflects the amount of fuel used for non-highway purposes. However, the IRS decided that it could not trust the taxpayer. So, it decided to simply deny the credit by writing a regulation providing that, in order to qualify for the credit, you must have two separate motors on your truck—one to drive it down the road, the other to power your pump. In other words, the IRS said to the taxpayer, "We don't trust you; we don't care how you conduct your business; we don't care what type of efficient equipment you need or use. If you want to get your money back from us, your truck must have two motors."

THE RATIONALE: THE IRS' "ADMINISTRATIVE CONVENIENCE IS MORE IMPORTANT THAN THE RIGHTS OF TAXPAYERS

Despite the absurdity of the "you can't get your money unless you have two motors" policy, when this regulation was challenged in the Tax Court, the court upheld the IRS, acknowledging that this rule existed for the IRS' "administrative convenience." In other words, the court decided that the administrative convenience of the IRS was more important than the taxpayers' rights under the law. The Tax Court ruled that the IRS could keep money that the Congress said belonged to the taxpayer—or, alternatively, the IRS could force the taxpayer to go out and buy a truck with an extra motor if it wanted to get the tax credit to which the Congress said it was entitled.

THEY DON'T MAKE 'EM LIKE THAT ANYMORE

Adding to the absurdity of this policy the same decision which upholds the IRS' "two motors or you can't get your money" policy, which incidentally was written in 1995, contains the following information about the availability of trucks with extra motors:

"The parties have stipulated that since the early 1970's, manufacturers of vehicles have stopped producing standard vehicles that contain a separate motor to power the vehicles' separate equipment."

IF YOU HAVE A COMPUTER YOU DON'T NEED TWO MOTORS

Aside from the fact that it is almost impossible to find vehicles for sale that have two motors, the availability and widespread use of computers which keep accurate and verifiable track of fuel usage today totally undermines the IRS' original rationale of the two-motor rule. Even if there was arguably some rationality behind the policy when it was first implemented back in the fifties, that so-called logic is no longer valid in today's world. The IRS is well aware that computers can more accurately keep track of fuel usage than can two separate motors. We have provided them with this information.

IF STATES CAN DO IT, WHY CAN'T THE FEDS?

Various states have found equitable ways that are not "administratively inconvenient" to either rebate or provide credits for

state fuel taxes to the same industries that are being denied the federal fuel credit by the IRS. If they can do it why can't the IRS?

"DON'T ASK, DON'T TELL": WE CAN'T RIGHT THE WRONG BECAUSE WE DON'T KNOW HOW MUCH IT WILL "COST"

Our members are aware that Congress must know how much something costs before it writes a law—and we are very supportive of this approach to public policy. Nevertheless, we do not believe that the federal government should have to figure out how much it will cost to stop violating a law before it decides to stop violating it.

The IRS attitude is: we don't want to discontinue our policy of keeping your money even though it doesn't belong to us, because we're not sure we can afford to stop keeping it. This is an absolute outrage. Furthermore, we have been discouraging from even finding out how much the IRS is illegally retaining every year from our members. We should at least be able to get an accounting of how much of the taxpayers' money the IRS is keeping each year. One thing we know for certain—our individual members and the small business owners throughout the country need this money, and more importantly, they are legally entitled to it. We therefore ask the Congress to immediately request an accounting of the IRS with regard to this money.

THE SOLUTION: IF THE IRS REFUSES TO IMPLEMENT REGULATIONS REFLECTING THE WILL OF CONGRESS, THEN PASS LEGISLATION TO MAKE THE IRS COMPLY WITH THE LAW

The most sensible way to resolve this would be for the IRS to acknowledge the existence of modern technology and revise its regulations to accommodate tank truck operators and others who can document off-highway usage in an accurate and verifiable way. Unfortunately, the IRS has consistently refused to accommodate the business realities facing taxpayers.

Therefore the only way to make the IRS comply with the federal law and stop them from keeping money that rightfully belongs to our members and many other hard-working owners and operators of small businesses throughout the country is to pass a law that clarifies for the IRS that a credit is a credit. We call upon Congress to do so. H.R. 1056, introduced by Representative JERRY WELLER (R-IL) and JON CHRISTENSEN (R-NE) on March 13, 1997 would accomplish this. We call upon the Congress to disregard the IRS' objections and pass this legislation, and we invite all Members of Congress who to join us in this effort by co-sponsoring H.R. 1056.

We ask the Congress to acknowledge that it should not "cost" the Treasury money to comply with a law that Congress has already written and disregard the IRS' refusal to comply with the law on the grounds that it would "cost" money or that it would be "administratively inconvenient." If our members, or any other taxpayers, used either of these reasons for not complying with federal law what do you think would happen to them?

CONGRATULATIONS LEEROY CLARK

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. BARCIA. Mr. Speaker, the hallmark of our Nation is the desire of people to improve conditions for their neighbors and their communities. The Knights of Columbus, Holy Trin-

ity Assembly 2013, is next week recognizing an individual whom I have had the privilege of knowing for some time, Mr. LeeRoy Clark. He is being honored for having dedicated himself to serving the people of Tuscola County through civic activity within a humanitarian outlook.

LeeRoy Clark is the chairman of the board of directors of the Human Development Commission. This organization provides many valuable services to people in Huron, Lapeer, Sanilac, and Tuscola Counties, ranging from food assistance to energy aid, attention to medical needs, and a host of other activities. His sincere determination is known by the many people who have benefited from his civic involvement over the years.

LeeRoy attended Michigan State University, and is a graduate of the General Motors Institute and the FDR Labor Center. A veteran of both World War II and the Korean war, he also has served as a board member of UAW Local 659, president of the Millington Parent-Teachers Association, chairman of the Red Feather Campaign, and Board Member of the Genesee County Mental Health and United Way.

His other civic involvements have included active leadership in the Democratic Party, the Urban League, American Legion, VFW, and Arbela Methodist Church. His good work is widely recognized, and he has won numerous awards from the Tuscola County Advertiser, the Saginaw News, the Michigan State Legislature, the Michigan Association of Community Action Agencies, and the National Caucus and Center of Black Aged.

The award for community service this year is being presented in memory of Father William Cunningham, a long-time civil rights activist who never knew the meaning of two words: "no" and "limits". His philosophy was that more could always be done, and that every proposal was possible with reasonable modification. His enthusiasm was ineffective and his accomplishments simply breathtaking. Any individual winning an award named in honor of Father Cunningham, whose family resides in my district, has earned an honor that will be difficult to ever match.

Mr. Speaker, I urge you and all of our colleagues to join me in congratulating LeeRoy Clark, his wife Artha, his daughters Linda, Mary, and Charlotte, on this award, and in offering our best wishes for all that the future holds for them.

REMEMBERING THE LIFE OF MARSHALL GREEN

HON. JAMES E. ROGAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. ROGAN. Mr. Speaker, I rise today to pay tribute to a man who has been a dear friend, an honorable mentor, and a distinguished community leader, Marshall Green. Two weeks ago, family and friends in California mourned as Marshall lost his courageous battle with cancer and diabetes. But with his passing, we know the memory of his spirit will carry on in those that he touched over the years.

Marshall was born in April 1919, and lived most of his life near his hometown of Los An-

geles. Known by most as the nicest man they ever met, Marshall gave his all to his family, his community, and his country.

Marshall served with the U.S. Coast Guard in the Pacific Theater during World War II, seeing action from Alaska to the South Pacific. Following the war, he returned home to his native Los Angeles, where he worked for Universal Studios as an admired and distinguished production executive, working on such films as "Jaws," "Coal Miners Daughter," "Airport," "Earthquake," and "Animal House."

Marshall was an unfailing supporter of his beloved alma mater, the University of Southern California. And while our two schools were crosstown rivals, his devotion, pride and spirit were worthy of envy. He served USC as a distinguished alumni advisor, active member of the board of trustees, and devoted Alumni Club member. Pride in USC gave Marshall a great deal of satisfaction and honest fun. On one occasion, he secretly arranged for the renowned Trojan Marching Band to burst into a meeting at his yacht club to perform for the assembled members.

Humor was only one of Marshall's many trademarks. As the father of one of my dearest friends—and former boss from my days as a deputy district attorney, Terry Green—this is the side I remember. Marshall exuded joy in his life, family, and friends. His dedication to his family and his community was unique and genuine. Marshall leaves behind his beloved wife of 52 years, Patricia, and is survived by his children: Judge Terry Green, Michael Green, Alan Green, Ken Green, and Kelly Green.

Mr. Speaker, good friends are tough to come by, and honest friends even more so. Marshall Green was both of these to many people. In recognizing his life of service and dedication, I ask my colleagues to join with me today in saluting the life of Marshall A. Green.

RESOLUTION WITH RESPECT TO GERMAN GOVERNMENT DISCRIMINATION AGAINST MEMBERS OF MINORITY RELIGIOUS GROUPS

HON. ROBERT W. NEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. NEY. Mr. Speaker, I submit for printing in the RECORD the text of House Concurrent Resolution 22 as approved by the Committee on International Relations.

H. CON. RES. 22

CONCURRENT RESOLUTION

Expressing the sense of the Congress with respect to German government discrimination against members of minority religious groups, particularly those members who are United States citizens.

Whereas since World War II, Germany has been a friend and ally of the United States;

Whereas German government discrimination against members of minority religious groups, particularly against United States citizens, has the potential to harm the relationship between Germany and the United States;

Whereas artists from the United States associated with certain religious minorities have been denied the opportunity to perform, have been the subjects of boycotts, and have