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

THE SOLUTION: IF THE IRS REFUSES TO IMPLE-MENT 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 offinighway 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 hardworking 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 Trinity 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 Wav.

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 Studies 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 DIS-CRIMINATION AGAINST MEM-BERS 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

tion 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

been the victims of a widespread and well-documented pattern and practice of discrimination by German Federal, State, local, and party officials;

Whereas the 1993, 1994, 1995, and 1996 United States Department of State Country Reports on Human Rights in Germany all noted government discrimination against members of the Church of Scientology in Germany;

Whereas the German State of Baden-Wuerttemberg barred Chic Corea, the Grammy Award-winning American jazz pianist, from performing his music during the World Athletics Championship in 1993, and in 1996 the State of Bavaria declared its intention to bar Mr. Corea from all future performances at State sponsored events solely because he is a member of the Church of Scientology;

Whereas the Young Union of the Christian Democratic Union and the Social Democratic Party orchestrated boycotts of the movies "Phenomenon" and "Mission Imposible" solely because the lead actors, Americans John Travolta and Tom Cruise, are members of the Church of Scientology;

Whereas members of the Young Union of the Christian Democratic Union disrupted a 1993 performance by the American folk music group Golden Bough by storming the stage solely because the musicians are members of the Church of Scientology;

Whereas the Evangelical Christian Church of Cologne, led by an American clergyman, Dr. Terry Jones, had its tax-exempt status revoked by the German government with the

reason being that the church benefits to society were of "no spiritual, cultural, or material value":

Whereas the German government is constitutionally obligated to remain neutral on religious matters, yet has violated this neutrality by supporting and distributing information to the general public that gives the impression that "sect-experts", who are openly critical of all but the major churches, are in a position to provide the public with fair, objective, and politically neutral infor-

mation about minority religions; Whereas the Jehovah's Witnesses' application for recognition as a corporation underpublic law, which would have put them on equal legal status with the Catholic and Protestant churches, was denied by the Federal Administrative Court because the church's doctrine of political neutrality was considered to be antidemocratic:

Whereas government officials and "sect-experts" are using the decision denying the Jehovah's Witnesses recognition as a corporation under public law as a justification for discriminatory acts against the Jehovah's Witnesses, despite the fact that a constitutional complaint is still pending before the German Constitutional Court;

Whereas adherents of the Muslim faith have reported that they are routinely subject to police violence and intimidation because of their ethnic and religious affiliation:

Whereas the 1994 and 1995 Reports to the Human Rights Commission of the United Nations on the application of the Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion and Belief by the Special Rapporteur for Religious Intolerance criticized Germany for restricting the religious liberty of certain minority religious groups;

Whereas Germany, as a signatory to the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the Helsinki Accords, is obliged to refrain from religious discrimination and to foster a climate of tolerance; and

Whereas Germany's policy of discrimination against minority religions violates German obligations under the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the Helsinki Accords: Now, therefore, be it

Resolved by the House of Representatives (the Senate concurring), That the Congress—

(1) continues to hold Germany responsible for protecting the rights of United States citizens who are living, performing, doing business, or traveling in Germany, in a manner consistent with Germany's obligations under international agreements to which Germany is a signatory;

(2) deplores the actions and statements of Federal, State, local, and party officials in Germany which have fostered an atmosphere of intolerance toward certain minority religious groups;

(3) expresses concern that artists from the United States who are members of minority religious groups continue to experience German government discrimination:

(4) urges the German government to take the action necessary to protect the rights guaranteed to members of minority religious groups by international covenants to which Germany is a signatory; and

(A) to assert the concern of the United States Government regarding German government discrimination against members of minority religious groups;

(B) to emphasize that the United States regards the human rights practices of the Government of Germany, particularly its treatment of American citizens who are living, performing, doing business, or traveling in Germany, as a significant factor in the United States Government's relations with the Government of Germany; and

(C) to encourage other governments to appeal to the Government of Germany, and to cooperate with other governments and international organizations, including the United Nations and its agencies, in efforts to protect the rights of foreign citizens and members of minority religious groups in Germany.

A TRIBUTE TO RUBYE GIBSON FOR 80 YEARS OF OUTSTANDING SERVICE TO VETERANS

# HON. ESTEBAN EDWARD TORRES

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. TORRES. Mr. Speaker, I rise to pay tribute to Rubye Gibson, for her 80 years of outstanding service to our veterans. On November 11, 1997, during the city of Montebello's Veterans Day ceremony, the community will honor Rubye for her lifetime of dedication to the men and women of our nation's Armed Forces.

As the last surviving president of the Ladies Auxiliary Barracks No. 5, the fifth veterans organization in the United States, Rubye demonstrated tremendous leadership during World War I. During World War II she was a mail carrier for the city of Montebello. Of the period in our Nation's history, Rubye recalls having the fortunate experience of shaking hands with Gen. Jimmy Doolittle and being invited to meet Gen. Omar Bradley. Her lifetime of experience and work with veterans has earned her the respect and admiration of her colleagues and community members.

Rubye comes from a long line of family members dedicated to serving our country. It was at the age of 13, when her brother, while fighting in France received wounds that would keep him hospitalized for 2 years, that Rubye decided the only way she could help her brother was to work with veterans. For the past 80 years, Rubye has kept her commitment to helping our Nation's veterans through her volunteer work with the Veterans of foreign Wars. To this day, she remains relentless in her effort to sell "buddy poppies" to help hospitalized and indigent veterans.

Along with an unwavering dedication to help our veterans, Rubye has displayed a genuine interest and concern for our community's children. In rural South Dakota, Rubye's career as a school teacher was cut short because, in that day in age, it was unacceptable for a married woman to teach. For 18 years, Rubye volunteered her time to the Dorothy Kirby Center and to the Foster Grandparent Program, where she worked with mentally disturbed children.

Mr. Speaker, it is with pride that I rise today to pay tribute to Rubye Gibson for her lifetime of service to our Nation's veterans. I ask my colleagues to join me in saluting Rubye for her 80 years of selfless commitment to the men and women who have proudly served our country in the Armed Forces.

CAMPAIGN FINANCE REFORM

### HON. RON KIND

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. KIND. Mr. Speaker, another day and still no campaign finance reform. We are here on a Saturday trying to finish our legislative business. We have made an extraordinary effort to finish our work so that Members may be able to go home before Veterans Day for the rest of the year. Yet we haven't considered campaign finance reform.

With the possibility of only 1 day left in this session it is obvious that the leadership has no desire to allow a vote. This is too bad. A majority of the Members of this House have signed on to campaign finance reform legislation. A majority of the public wants to see an end to the abuses of the system. The leadership has said no. The public knows that there will be no reform passed next year, during an election year. The leadership of this House has failed the people it is sworn to represent.

#### AGRICULTURE RESEARCH AUTHORIZATION ACT

## HON. EVA M. CLAYTON

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mrs. CLAYTON. Mr. Speaker, I intend to vote for this bill. I look forward to research funding that can assist in finding out the cause of the fish kills in my State, and the origin of the *Pfisteria* that has plagued our waterways. I also look forward to those provisions that will be of benefit to the 1890 land grant Institutions. But, I rise to express my deep concern with the fate of this bill in conference.

Last year, this Congress pushed through major welfare reform legislation. While I supported welfare reform, I did not support those