

doubts about the integrity of the institution and its governance, that person should be someone not involved in the ethical issues in which the gentleman from Georgia finds himself enmeshed.

AGRICULTURAL WATER  
CONSERVATION ACT

HON. GARY A. CONDIT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 7, 1997*

Mr. CONDIT. Mr. Speaker, I rise today to introduce the Agricultural Water Conservation Act.

Over the past few years I have read countless articles on the need to conserve water and the role Federal Government has with this mission. While discussing water conservation methods with farmers in my district, I found cost was their overriding concern. The outlays required to implement water conservation systems—that is, drip irrigation, sprinkler systems, ditch lining—are a tremendous burden on the agriculture industry. While I firmly believe most agriculture interest are genuinely concerned about conserving water, cost has crippled the ability to implement conservation methods on farms.

For example, in the San Joaquin Valley, CA, a study was done by the San Joaquin Drainage Program. This report indicates a cost ranging from \$21.06 per acre for surface irrigation to \$131.40 per acre for linear irrigation. Drip irrigation was measured at a cost of \$272.07 per acre. As you can see, with cost ranging from 623 to 1,294 percent above the least-cost approach method of surface irrigation, there are limited incentives at this time for farmers to switch toward better water maintenance practices.

The Agricultural Water Conservation Act is not a mandate for expensive water conservation systems, it is a tool and an option for farmers. Specifically, it will allow farmers to receive up to a 30 percent tax credit for the cost of developing and implementing water conservation plans on their farm land with a cap of \$500 per acre. The tax credit could be used primarily for the cost of materials and equipment. This legislation would not require them to change their irrigation practices. However, it would allow those farmers who want to move towards a more conservation approach of irrigation but can not afford to do it during these tough economic times.

This measure is not the end-all solution. This is just the beginning toward the demand for not only in California, but over the United States, to conserve water. I believe farmers will contribute to solving water supply problems when given the opportunity, as they already have through conservation transfers and crop changes. I also believe providing for the long-term water supply needs of environmental, urban, and agricultural users is a critical part of the solution.

The Agricultural Water Conservation Act will provide another vehicle for farmers to contribute to the solution and offer a modest credit to share the cost with the true beneficiaries—the public.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the "Agricultural Water Conservation Act".

**SEC. 2. CONGRESSIONAL FINDINGS.**

The Congress finds that—

(1) the Federal Government has an historic commitment to assisting areas of the Nation in need of developing adequate water supplies,

(2) water is becoming increasingly scarce and expensive in many parts of the United States, which is compounded when multiple years of drought occur,

(3) in most areas of the United States, farms are overwhelmingly the largest water consumers, and

(4) it is in the national interest for farmers to implement water conservation measures which address water conservation needs and for the Federal Government to promote such conservation measures.

**SEC. 3. CREDIT FOR PURCHASE AND INSTALLATION OF AGRICULTURAL WATER CONSERVATION SYSTEMS.**

"(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to foreign tax credit, etc.) is amended by adding at the end the following new section:

**"SEC. 30B. PURCHASE AND INSTALLATION OF AGRICULTURAL WATER CONSERVATION SYSTEMS.**

"(a) ALLOWANCE OF CREDIT.—In the case of an eligible taxpayer, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the water conservation system expenses paid or incurred by the taxpayer during such year.

"(b) MAXIMUM CREDIT.—The credit allowed by subsection (a) with respect to any water conservation system shall not exceed the product of \$500 and the number of acres served by such system.

"(c) DEFINITIONS.—For purposes of this section—

"(1) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means any taxpayer if—

"(A) at least 50 percent of such taxpayer's gross income is normally derived from a trade or business referred to in paragraph (3)(C), and

"(B) such taxpayer complies with all Federal, State, and local water rights and environmental laws.

"(2) WATER CONSERVATION SYSTEM EXPENSES.—

"(A) IN GENERAL.—The term 'water conservation system expenses' means expenses for the purchase and installation of a water conservation system but only if—

"(i) the land served by the water is entirely in an area which has been identified, in the taxable year or in any of the 3 preceding taxable years, as an area of—

"(I) extreme drought severity on the Palmer Drought Severity Index published by the National Oceanic and Atmospheric Administration, or

"(II) water shortage (due to increasing demands, limited supplies, or limited storage) by the Natural Resources Conservation Service of the Department of Agriculture or the Bureau of Reclamation of the Department of the Interior,

"(ii) the taxpayer has in effect a water conservation plan which has been reviewed and approved by such Service and Bureau,

"(iii) such expenses are consistent with such plan, and

"(iv) there is an irrigation water savings of at least 5 percent which is attributable to such system.

For purposes of clause (iv), water savings shall be determined and verified under regulations prescribed jointly by such Service and Bureau.

"(B) WATER CONSERVATION SYSTEM.—The term 'water conservation system' means materials or equipment which are primarily designed to substantially conserve irrigation water used or to be used on farm land.

"(C) FARM LAND.—The term 'farm land' means land used in a trade or business by the taxpayer or a tenant of the taxpayer for—

"(i) the production of crops, fruits, or other agricultural products,

"(ii) the raising, harvesting, or growing of trees, or

"(iii) the sustenance of livestock.

"(c) LIMITATION BASED ON AMOUNT OF TAX.—

"(1) LIABILITY FOR TAX.—The credit allowable under subsection 9a) for any taxable year shall not exceed the excess (if any) of—

"(A) the regular tax for the taxable year, reduced by the sum of the credits allowable under subpart A and the preceding sections of this subpart, over

"(B) the tentative minimum tax for the taxable year.

"(2) CARRYFORWARD OF UNUSED CREDIT.—If the amount of the credit allowable under subsection (a) for any taxable year exceeds the limitation under paragraph (1) for the taxable year, the excess shall be carried to the succeeding taxable year and added to the amount allowable as a credit under subsection (a) for such succeeding taxable year.

"(d) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under this chapter with respect to any expense which is taken into account in determining the credit under this section, and any increase in the basis of any property which would (but for this subsection) result from such expense shall be reduced by the amount of credit allowed under this section for such expense."

(b) TECHNICAL AMENDMENT.—Subsection (a) of section 1016 of such Code is amended by striking "and" at the end of the paragraph (25), by striking the period at the end of paragraph (26) and inserting "; and", and by adding at the end the following new paragraph:

"(27) to the extent provided in section 30B(d), in the case of amounts with respect to which a credit has been allowed under section 30B."

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

"Sec. 30B. Purchase and installation of agricultural water conservation systems."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act, in taxable years ending after such date.

TRIBUTE TO RICHARD FLORES  
TAITANO

HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 7, 1997*

Mr. UNDERWOOD. Mr. Speaker, last Saturday evening on Guam, my island lost one of its most outstanding public servants, Richard Flores Taitano. His passing is an enormous loss for Guam as well as for me and my family. He was Uncle Richard to us and those in his extended family, but he was—Senator Taitano, the quintessential public servant—to the rest of the island. Generous to a fault, ethical in all of his dealings, intelligent as well as

intellectual, he embodied the best which Guam has ever produced.

Richard Taitano achieved much in his 75 years of life. He was the first and only native of the territories to ever serve as director of the Office of Territories in the Department of Interior. He served as deputy high commissioner of the Trust Territory of the Pacific Islands at a critical time of transition for the Trust Territory. As significant as this service was during the Kennedy and Johnson administrations, this is not the service for which he is remembered on Guam.

Instead, it is his service at home for his people on Guam. As a young director of finance in the post-Organic Act Guam, he became the first Chamorro to become responsible for monitoring the finances of the new civilian Government of Guam. He did so with intelligence and a high standard of ethics which he expected of himself as well as others. He served four terms in the Guam Legislature from 1972 to 1980. During these terms, he applied the same high standards in overseeing the spending plans of government agencies without regard to friendships, political alliances, or family connections. As a young educator, I had the opportunity to testify in front of him on political status issues. I was afforded no special treatment and, in fact, given some difficult questions to respond to.

For most political leaders on Guam, he was a great Democrat partisan. He served as State chairman of the Democratic Party of Guam from 1967 to 1969. He was the architect of a political machine that was built on hard work, collaboration, boundless energy, unmatched intellect, and powerful grassroots. He was a role model for two generations of politicians and politician wannabees who saw in him the embodiment of the drive for political mastery and the desire to be of public service.

For all in Guam's governmental matrix, he was the best that the island has ever had in devotion to duty combined with the highest of ethical standards. Whether it was his service as a land surveyor, as director of the Department of Finance, as the legislative overseer of the Government's finances, he was Guam's model for ethical public service. There was never any "deal" to be made when it involved the public's money. He made the sun shine in on his public service and he shined that same light on every agency head that came before him. He didn't just talk sunshine politics, he lived it and he did so in a way no other Guam public servant has ever matched, before and especially since. He is the role model for those who aspire to ethical public service.

For those of us who were related to him and who grew up in his shadow, he touched us in ways which he himself probably never understood. He was diminutive in size, came from a Baptist family in a very Catholic island and was reared in unprivileged circumstance. He demonstrated to us that stature was measured from the neck up. He showed that a keen intellect and hard work could always overcome advantage. He understood religion to be a personal force and not a public display. During his service as Guam Senator, the Legislative Building and Catholic Cathedral were across the street from each other. I remember well all the times he refused to cross the street to go to the Cathedral for an Inaugural mass for the Guam Legislature prior to the swearing in of the new legislature.

If Richard Taitano were your uncle, he would be the biggest giant in your extended

family. If you wanted a lesson in hard work, he provided the role model. If you needed a lesson in service to family and parents and siblings and nephews and nieces, he was the lesson. If you wanted to know almost anything about anything whether it was agriculture or religion or Guam or ethics or the Federal Government, you could always ask him. And if you needed a lesson in humility, he would teach you one through the application of his wry humor.

Like others in the Taitano family, the Kueto clan, he had the sharp tongue to match the sharp mind. He came from a large family whose reputation for hard work and sharp minds is well-known. He applied this to becoming one of the first young Chamorros to become educated in the immediate post-World War II period. Attending to his parents and siblings during the Japanese Occupation of Guam, he came out of the war a very mature and experienced person. He went to Berea College in Kentucky and the Wharton School of Economics in Pennsylvania. He came back to Guam educated and ready to apply his knowledge and understanding of his people to government service, both on Guam and in the Federal sector.

As he had been taught by his parents, he knew that his education and his intelligence required a high level of responsibility from him. He knew that being gifted was just that—a gift. He didn't earn being smart or talented or hard-working. These were the result of his parentage, his heritage, and his place in the world as God intended for him. Personal arrogance was not part of his demeanor, but he certainly enjoyed using his wits to confront arrogance wherever and whenever he saw it.

Uncle Richard was my personal lesson in how to use your wits and how to use hard work to great advantage in life. But that is not the end of the lesson. You see the world is full of witty people, even those who work hard at being witty and those who take full advantage of it. The difference for those who become truly great is that only a handful, only a select few, use those talents in the service of people.

He saw that people needed help and that it was his responsibility to help them, not by bending the rules, but by changing the rules. He was that there was much which was unfair and he challenged the unfairness not by hitting below the belt, but by exposing unfairness whenever he saw it. He saw that there was injustice in government, but he confronted the purveyors of injustice. He didn't pander to the victims of injustice, he went at those who routinely practiced injustice. He was outspoken, but even his silence could convey a powerful message, as when he quietly walked out of the first Guam Commission on Self-Determination when Chamorro self-determination was not going to be the first item on the agenda. He never went back.

He didn't come to this role easily. In carrying out his duties as a Federal official, he engaged in activities which he didn't particularly relish. He appeared in front of the United Nations to defend U.S. policies and was sometimes a caustic critic of local governmental actions. But in his service as Guam Senator, we bore witness to the wisdom which that experience gave him. He could speak with authority not only about local aspirations, but about Federal intent. Although illness eventually pulled him from the mainstream, political novices and experienced elected officials continued to seek his counsel and advice.

Leadership through personal example is a trite phrase, but an appropriate one when speaking about Richard Flores Taitano. Guam will miss him. His legacy is one that should inspire future generations. As may be appropriate and as he desired, he will probably not get the public honor that he so richly merits. He requested that no "state funeral" be held for him because he didn't want people standing up to tell "lies" about him.

But I know that it really doesn't matter. He was always in it to do the right thing and never for the glory. May that spirit touch us today, elected leaders and government officials. He really was the lamp at the door to a fair and just government on Guam.

The island's heartfelt condolences go out to his widow, Magdalena Santos Taitano, his children Taling, Richard, John, and Carmen and nine grandchildren. His family was a source of strength for him during his extended illness. He also leaves behind brothers and sisters Esther Taitano Underwood, Frank Flores Taitano, Jose Flores Taitano, Henry Flores Taitano, Candelaria Taitano Rios and William Flores Taitano.

Si Yu'os ma'ase' nu todū i che'cho'-mu para i minaolek i taotao-mu yan i tano'-mu.

CASA MALPAIS NATIONAL  
HISTORIC LANDMARK

HON. J.D. HAYWORTH

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, January 7, 1997*

Mr. HAYWORTH. Mr. Speaker, today I am reintroducing legislation which would authorize the Secretary of the Interior to provide assistance to the Casa Malpais National Historic Landmark in Springerville, AZ. The Casa Malpais National Historic Landmark is a 14.5 acre archeological site located near the towns of Springerville and Eager in northeastern Arizona. The site was occupied around A.D. 1250 by one of the largest and most sophisticated Mogollon communities in the United States.

Casa Malpais is an extraordinarily rich archeological site. Stairways, a Great Kiva complex, a fortification wall, a prehistoric trail, catacombs, sacred chambers, and rock panels are just some of the features of this large masonry pueblo. Due to its size, condition, and complexity, the site offers an unparalleled opportunity to study ancient society in the Southwest and, as such, is of national significance.

My legislation would establish the Casa Malpais National Historic Landmark as an affiliated unit of the National Park Service. Affiliated status would authorize the resources and protection necessary to preserve this treasure. As a member of the family of affiliated national landmarks, the public would also have greater exposure to the Casa Malpais site.

The communities in the area support this legislation. Local officials have taken steps to ensure that all research and development of the site is conducted in consultation with local native American tribes.

I ask my colleagues to support this measure. It will enhance the landmark's attributes for the enjoyment and education of local communities, the State of Arizona and the Nation. By supporting this legislation, we can help open this unique window of history through