

Paterson, NJ, an educator who strives for and encourages excellence.

A native of Wilmington, DE, Dorothy moved to Paterson more than 20 years ago, and has since become a prominent resident of the community. Upon settling in Paterson, Dorothy soon became affiliated with the Calvary Baptist Church, where her husband-to-be, the Reverend Dr. Albert P. Rowe, is the pastor. As a member of the congregation, she became involved in numerous church programs and activities including developing the church's day care program, organizing the Golden Keys and Women Fellowship, and organizing the Dorcas Missionary Society.

In addition to her organizing church activities, Dorothy also serves the church as director of the board of Christian Education, director of the Vacation Bible School, director and writer for the Calvary Players, program chairman of the Calvary Building Council for Church Construction, and chairman of the Calvary Stewardship Program for Family Life Center.

Aside from her church activities, Dorothy is also involved with the community through her work as principal of Paterson's School No. 26 where she has served since 1985. Formerly, she has served as principal of the Dale Avenue School, vice-principal of School No. 10, and teacher of history at Kennedy High School, all of the city of Paterson.

Dorothy has always prioritized education. From her own in the public schools of Wilmington, to her undergraduate work in history at Howard University, where she received her bachelor of arts degree, and ultimately her work as a graduate student in social studies at Montclair State College, where she received her master of arts degree. She exemplifies the importance of education. Dorothy is also a member of numerous professional educational organizations, most notably the National Education Association, the Paterson Principals Association, and the National Council of Social Studies.

Her membership in organizations also extends to many civic groups, the most noteworthy of which are the YWCA, where she was a former board member, and the NAACP, where she serves as an elected member of the board of directors and chairperson of the program committee for the Paterson branch. Dorothy is also a volunteer at Barnert Hospital.

She has been recognized for her outstanding work and achievements by being bestowed upon with numerous awards and citations including the Calvary Baptist Christian Education Award, the Paterson Arts Council's Salute to Black Women Award, the NAACP Youth Citation, and the NAACP Outstanding Teacher Award.

Dorothy is happily married to the Reverend Dr. Albert P. Rowe, pastor of Calvary Baptist Church.

Mr. Speaker, I ask that you join me, our colleagues, Dorothy's husband, Reverend Rowe, their family and friends, Calvary Baptist Church, and the city of Paterson, in recognizing the outstanding and invaluable service to the community of Dorothy C. Rowe.

CONFLICT OR COOPERATION WITH ASIA

HON. BUD SHUSTER

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. SHUSTER. Mr. Speaker. Napoleon said, "when China awakens it will shake the earth" and as we approach the 21st century, not only China, but the entire Pacific rim is emerging to become the world's next economic superpower region. Whether we engage this coming colossus to help build a better world, or confront it as a dangerous adversary will depend in large measure on the wisdom of our policies in facing the realities of a complex and sometimes contradictory challenge.

China with 1.2 billion people, nearly a quarter of the world's population—and increasing to 1.6 billion people in the next 20 years—is booming economically. By moving toward a market economy, promoting both domestic and international private sector competition, it has achieved a sustained 10 percent annual growth rate which is raising the standard of living for most Chinese and creating extraordinary opportunities for American businesses, which means jobs for Americans. A few examples:

A McDonnell Douglas aircraft plan in Shanghai created 1,000 Chinese jobs, but also created 4,000 Americans jobs providing the aircraft parts for assembly in China;

A new General Motors assembly plant will use \$1.15 billion in American manufactured parts;

China's recent \$800 million aircraft order to Boeing means hundreds of American jobs. A high-ranking Chinese official publicly coined the phrase "If it ain't Boeing, I ain't going";

Over 100 McDonalds restaurants are sprouting up in Beijing, using products from America and around the world;

Shanghai has 20,000 major construction projects underway, employing 6 million people, including several United States firms, with 17 percent of the world's construction cranes busily clogging up the skyline, while 600,000 cellular phones are in use by the city's 17 million people.

Five major airports are under construction in China and the \$25 billion Three Gorges Dam project will become one of the wonders of our modern world. While requiring the relocation of 1.3 million people and eliminating 116 square miles of farmland, Three Gorges, now under construction, will harness the mighty flow of central China's Yangtze River, whose floods have already killed 500,000 Chinese in this century. Creating a 360-mile-long lake, it will be the largest hydroelectric power dam in the world, generating 15 percent of China's electricity—over 18,000 megawatts of power, the equivalent of 15 Hoover Dams. The locks and flow control will open up the Yangtze to ocean-going vessels, increasing water transportation by 40 million tons annually and reducing transportation costs on the Yangtze by 30 percent.

China's human rights violations—from the killing of hundreds of students in Tiananmen Square in 1989 to present day curbs on freedom of speech—are to be deplored. But turning our back on China will not make life in China better. By pressing for reforms, within the context of a continuing relationship, we

stand a better chance of moving China toward political freedom to match their recently established economic freedoms. Moreover, strategically we need a friendly China to be part of the balance of power in Asia, and especially as a check on the unstable and irrational dictatorship in North Korea.

While China emerges as the economic colossus of the next century, a technologically advanced Japan continues to grow. Investing over \$30 billion in a single international airport at Kansai, 200 miles southwest of Tokyo, while trying to lock out United States competition in the Asian market, Japan continues as a ferocious competitor seeking dominance in global markets.

When the British flag is lowered on June 30 in Hong Kong and China takes control, the world will watch to see if China keeps its promise to let the Hong Kong miracle survive. Unimpeded, Hong Kong will continue as a gateway to the Orient. With the largest privately owned container port in the world, efficiently moving 2½ times the container cargo of the ports of Long Beach and Los Angeles combined, Hong Kong next year will open the largest multimodal airport complex in the world. Costing \$21 billion, it will handle 35 million passengers with 288 check-in counters and 3 million tons of air cargo annually, including the world's largest combined highway-rail suspension bridge.

These multibillion-dollar infrastructure investments being made throughout the Orient clearly show that Asia will be a formidable global competitor in the coming century.

While in America we reduce our investment in infrastructure, potholes on our highways proliferate, water pipes rust, bridges crumble, antiquated computers control the landings in our crowded airports, passenger rail service teeters near bankruptcy, and several of our ocean ports become clogged with silt, Asia is busy building for the future.

If we do not wake up and begin increasing our investment in infrastructure, the shaking Earth that Napoleon predicted will be caused by an oriental bulldozer, burying us beneath its global path.

THOMAS LEWIS RETIRES

HON. TIM HOLDEN

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. HOLDEN. Mr. Speaker, I rise today to ask my colleagues to join me in paying tribute to a constituent of mine, Thomas L. Lewis. Mr. Lewis is retiring this week after nearly 41 years as an employee of American Home Foods and as a leader in the United Food and Commercial Workers, local 38 in Milton, PA.

Thomas Lewis began his career at American Home Foods on September 24, 1956, and was initiated into the local 38 leadership as a union steward. He became the secretary-treasurer of the union local in 1965. In 1970 Mr. Lewis began to serve as chief committee person, first shift, and continued in that position as well as secretary-treasurer until 1985 when he was elected to serve as president of the local 38 for the term beginning 1986. He was re-elected to serve as president for three consecutive terms.

Thomas Lewis has also served on the Pennsylvania AFL/CIO legislative and political

committees as well as its fan committee, safety committee, and its job committee. He also served as the Pennsylvania AFL/CIO vice president.

Mr. Lewis has also served as the vice president of the Central Labor Council and has been an active participant in contract negotiations for American Home Foods and has also been instrumental in IUD coordinated bargaining for health and welfare benefits for AFH union members.

When Thomas Lewis became a union member, the union was known as the Amalgamated Meat Cutters. They later merged with the Retail Clerks and changed the name of the union to what we now know as the United Food and Commercial Workers.

Mr. Speaker, Thomas Lewis is a fine example for all Americans because of his hard work and commitment. I would like to congratulate him on all his accomplishments and wish him great success in all his future endeavors.

TAXPAYER BILL OF RIGHTS II

HON. JENNIFER DUNN

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Ms. DUNN. Mr. Speaker, throughout my tenure in Congress, I've heard from thousands of constituents who have described to me numerous problems they see with our system of taxation. A common theme has been the intrusive nature of the Internal Revenue Service [IRS]. Last year, the Congress enacted legislation I cosponsored, called the Taxpayer Bill of Rights II, to help taxpayers in their dealings with the IRS. While I believe those necessary reforms were a good start, I believe we need to do more.

That's why I am introducing the IRS Accountability Act in the U.S. House of Representatives. This bill, whose companion has been introduced by Senator PAUL COVERDELL—my counterpart on the Senate leadership team—in the U.S. Senate, is designed to provide citizens greater tax fairness and protections from IRS abuses.

The IRS Accountability Act is wide-ranging and deals with a number of faults within the IRS that have recurred through discussions with constituents, through testimony at hearings from everyday Americans, and through my tenure as a member of the tax-cutting Ways and Means Committee. Wherever I travel in the State or country, consistently concerns are raised about the IRS. This Agency operates too much on the belief that most taxpayers are intending to cheat the Government.

Granted, our Nation suffers under an unfair and incomprehensible Tax Code that takes too much of what we earn. Even worse, some rogue members of the organization responsible for enforcement of the Tax Code—the IRS—have a record of seeking to intimidate and frighten honest, hard-working taxpayers. They also sully the reputation of honest people working at the Agency. We must not tolerate a Tax Code that punishes families and we should not tolerate IRS agents eager to bully and harass taxpayers.

Let me outline my proposal. The IRS Accountability Act:

Criminalizes extortion tactics by an IRS agent. The Act criminalizes the actions of em-

ployees of the Internal Revenue Service [IRS] who abuse their authority by maliciously and willfully disregarding the statutory procedures established for collecting a tax.

Makes IRS agents accountable for their actions. Current law shields IRS employees from holding personal liability for their actions, even if their actions result in civil damages against the United States. Under this section:

In cases where the judgment is against the United States, a Federal judge will have the authority to assign a portion of the damages awarded and court costs incurred to the IRS employee whose actions prompted the suit; and

An IRS employee involved in such a court proceeding may be represented by the United States. However, these costs must be reimbursed fully if the employee is found personally liable.

Protects the privacy of taxpayers. Current law makes it a crime to release tax returns or return information without proper authority. Further, such actions may result in the personal liability of the Federal employee responsible. Under this section:

It will be a crime to willfully access without proper authority a taxpayer's return or return information. This has been called file snooping;

Willfully accessing, without proper authority, a taxpayer's return or return information can result in personal liability; and

The taxpayer will be notified upon discovery that his return or return information has been improperly accessed.

Limits on audits. Current law allows the IRS to audit an entity—taxpaying or tax exempt—for any reason, even if randomly selected. This section requires that all audits be justified. Under this section:

Random audits are prohibited. Proof of reasonable justification for the audit will be available to the taxpayer upon demand;

Reauditing a return or return issue is prohibited unless approved by court order in the course of investigating criminal activity; and

The IRS will be limited to 3 years from the time a return is filed in which to conduct an audit unless approved by court order in the course of investigating criminal activity.

Extension of time to pay tax without penalty. All too often, the IRS itself is the most significant hurdle honest taxpayers must meet when trying to resolve their tax bill. According to the Taxpayer Advocate for the IRS, one of the most common complaints against the IRS is its failure to acknowledge taxpayer correspondence.

Delays, misinformation, and snafus by the IRS all contribute to higher and higher penalties for taxpayers. Extending the period to 90 days before penalties may be applied will give honest taxpayers some welcome relief.

Preserving the integrity of judicial decisions against the IRS. Often, the IRS will choose to nonacquiesce to a court's decision in which it loses. As a result, it will pursue a subsequent case against a different taxpayer under identical or similar circumstances.

This section grants a Federal court the authority to dismiss a case of controversy involving the IRS if it can be shown that a similar or identical case already has been decided within the court's jurisdiction or circuit. The petitioner must previously have exhausted remedies available within the IRS before seeking such court relief.

Limitations on asset seizures and levies. This section requires court approval to proceed with any asset seizure and/or levy.

Limits accrual of interest. This section prevents interest from accruing on the penalty added to a tax owed.

Equal interest rates charged. Current law gives the IRS an advantage over taxpayers by allowing it to charge a more favorable interest rate. Under this section, the interest rate charged by the IRS will be the same as the interest rate charged against the IRS in all cases.

Fairness for mathematical and clerical errors. For mathematical and clerical errors, a.k.a. honest mistakes, the IRS is not required to follow the procedures of notification and collection provided for cases in which a tax is underpaid. Further, penalties and interest may be added to the tax underpaid in cases involving honest mistakes.

Under this section, the taxpayer would have 60 days to either pay the tax or file an abatement request without incurring a penalty or interest accruing. However, should the 60-day period elapse without the taxpayer taking either option, penalties and interest would be owed in full.

The honest American family works too hard and too long to have to deal with unfair and oftentimes overly intrusive IRS agents who trample their rights. The IRS deserves closer scrutiny when it goes beyond acceptable enforcement procedures and commits outright intimidation, or when it is unable to use "common sense" as a yardstick. This bill is part of a continuing effort to ensure that an overzealous Agency will no longer trample the rights of well-intentioned and law-abiding taxpayers.

CHANG-LIN TIEN: PROMOTER OF CULTURE AND EDUCATION

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. STARK. Mr. Speaker, I rise today to recognize Chancellor Chang-Lin Tien of the University of California, Berkeley, who is being honored this month by the Oakland Chinese Community Council for his leadership and contributions to the Oakland Asian community.

Chancellor Tien was born in China. He came to this country in 1956 and became a naturalized citizen of the United States. Since coming to America, he has tirelessly worked to broaden the democratic reach of education to all groups of the community.

After becoming the first Asian-American to head a major research university, Tien earned a reputation for being openminded, sensitive, and accessible. Determined to stay in touch with the needs of the campus population, Tien frequently lectures to freshman classes and continues to supervise graduate student research. Chancellor Tien's reputation as an educator and a scientist is remarkable. He is internationally recognized for his research in heat transfer technology and has received many awards including the Max Jakob Memorial Award, the highest international honor in the field of heat transfer.

Tien has been a member of the National Academy of Engineering since 1976 and is a fellow of the American Academy of Arts and