

# EXTENSIONS OF REMARKS

## LITTLE LEAGUE VERSUS THE IRS

### HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Mr. PACKARD. Mr. Speaker, spring time has arrived and the IRS has left it's annual April 15 calling card, taking more than one-third of our earnings. As American as apple pie, kids have also hit the playing fields. But this time, the IRS is trying to steal home. In Orange County, CA, the IRS was trying to take away something as American as hotdogs and apple pie—the girl's softball team. Only after public outcry did the IRS back down and leave the softball team alone.

By proving once more to be a large and intrusive Federal bureaucracy, the IRS has illustrated its uncanny ability to punish the right things and reward the wrong things. It's simply astounding that criminals are skirting the system and being rewarded while our hometown little league team was so close to being wiped out.

Mr. Speaker, it is time to shut down the IRS for good. If it weren't for the nationwide attention the Fountain Valley Girl's Softball League received, the IRS would not have reversed its decision to seize the league's tangible assets. How many times are we going to let the IRS hurt us and our communities before we do something to reform our tax system?

Recently, I cosponsored legislation introduced by my colleagues, Representatives DAN SCHAEFFER (R-CO) and BILLY TAUZIN (R-LA), which would abolish the Internal Revenue Service and enact a national retail sales tax. With a national sales tax, there would be no need for the 136,000 IRS employees who give us the runaround, the 480 different and confusing tax forms and the 190,000 disputes between the IRS and taxpayers which result in legal action.

Mr. Speaker, by enacting this legislation, we would be free from the IRS for good. All consumers would pay a tax on everything they buy. Little league players, volunteers and criminals alike would pay their just taxes to the Federal Government. Nonprofit groups and small businesses would be free from compliance paperwork.

The time is now to make a change. It is time to bring down the IRS, not our softball leagues and community associations.

## FIRST ANNIVERSARY OF PRESIDENT LEE TENG-HUI'S INAUGURATION

### HON. MATTHEW G. MARTINEZ

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Mr. MARTINEZ. Mr. Speaker, May 20, 1997, marks the first anniversary of President Lee Teng-hui's inauguration. I would like to

take a brief moment to congratulate President Lee and the Taiwanese people for reaching this important democratic milestone.

Ever since martial law was lifted in 1987, Taiwan has moved inexorably toward political liberalization and the development of a truly multiparty democratic system. Last year, the Taiwanese people, for the first time in their history, directly elected their President.

Besides holding free and fair elections, Taiwan has liberalized its economy and reduced its trade surplus with the United States. As a leading member of the Asian Tigers, Taiwan has emerged as one of the world's top 15 trading entities and America's sixth largest trading partner. It should come as no surprise that the United States is today Taiwan's main foreign investor and trading partner, underscoring our special relationship.

The United States receives about 25 percent of Taiwan's exports, mostly in the form of manufactured electronic goods, textiles, and other consumer products. I believe that it is imperative for the United States to strengthen its political and economic ties with Taipei by supporting Taiwan's efforts to join the United Nations and other international organizations. Moreover, the United States must continue to support Taiwan's ability to purchase necessary weapon systems so that it can better defend itself from potential military threats from its more imposing and threatening neighbor to the west.

In conclusion, Mr. Speaker, I salute the indomitable spirit of the Taiwanese people and commend them and President Lee on this important democratic anniversary.

## TRIBUTE TO BEATRICE CASTIGLIA-CATULLO

### HON. JOSÉ E. SERRANO

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Mr. SERRANO. Mr. Speaker, I rise today to pay tribute to Beatrice Castiglia-Catullo, an outstanding individual who has dedicated her life to the care of those in need.

Mrs. Castiglia-Catullo is our Mother Teresa of the South Bronx. Her life is an example of kindness, selflessness, faithfulness, generosity, and fruitfulness.

While working as a charge nurse, Mrs. Castiglia-Catullo faced the enormous challenge of her demanding work, raising three children, taking care of her mother-in-law who was terminally ill, and managing the household.

Her faith in God provided her with the strength to meet her daily responsibilities. In response to her answered prayers, she decided to devote more time to helping others in the community.

Mrs. Castiglia-Catullo raised funds for the Sister Servants of Mary who had helped her in her difficult times. She also organized and became the first president of the Parkchester

Chapter of Cancer Care, Inc., and founded the Medical Mission Aid Center at St. Raymond's Parish.

Being a nurse, Mrs. Castiglia-Catullo was well aware of the need to provide continuing services to patients who were discharged from the hospital without proper home care. In 1964, she founded a home attendant service to take care of elderly patients.

Mrs. Castiglia-Catullo decided to name the organization R.A.I.N., for Regional Aid for Interim Needs, after she looked up to the sky for God's inspiration and saw that it was raining. She devoted her time and her own financial resources to the care of her patients. In gratitude and admiration for her generosity, one of her patients made a \$500 donation to the organization.

While still working at the hospital, Mrs. Castiglia-Catullo rented a space on Westchester Avenue to establish R.A.I.N. Through hard work and devotion she turned an office that held a desk, a chair, and a telephone, into an operation with a \$33 million budget.

R.A.I.N. home attendant services now assists over 1,100 disabled, homebound, disadvantaged elderly and youth. The organization serves over 2,000 meals daily through 5 senior citizen centers, Meals-On-Wheels, and the 3-H Program.

In her personal life, Mrs. Castiglia-Catullo has been blessed with three successful children and nine grandchildren.

Mr. Speaker, I ask my colleagues to join me, the family of Beatrice Castiglia-Catullo, her friends, the people she has served, and the South Bronx community, in expressing our gratitude for her loving and longstanding service to the community.

## INTRODUCTION OF THE MARRIED COUPLES HOME SALE EQUITY ACT

### HON. DAVE WELDON

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Mr. WELDON of Florida. Mr. Speaker, today, I am introducing the Married Couples Home Sale Equity Act. This bill will correct an inequity in the Tax Code that unfairly penalizes married couples.

Let's take Tom and Mary as an example. Tom and Mary have been married for 30 years and have lived in their home for 15 years. They are each over the age of 55 and have decided to sell their home now that their children are no longer at home. They want to move to a smaller home and use the money they have earned from the appreciation on their home for their retirement. They bought their home for \$100,000 and it has appreciated to \$350,000. When Tom and Mary sell their home, they are allowed a combined \$125,000 exemption from capital gains taxes. This means they will have to pay capital gains taxes on the other \$125,000.

Let's take the exact same situation except we will assume that Tom and Mary chose not

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

to marry but decided to live together outside of the bond of marriage. When Tom and Mary sell the home they are each entitled to exempt \$125,000 from capital gains taxes for a total of \$250,000. Thus they are exempted from having to pay any taxes at all, even though they realized the same gain on their home. The only differing factor is that they are not married.

Our Government should be about the business of encouraging strong families, not penalizing them for staying married. We should do everything within our power to promote strong marriages and families. Correcting this inequity will help us do this.

My bill gives both a husband and a wife \$125,000 each upon the sale of their home, thus raising from \$125,000 to \$250,000 the total exemption available to married couples. This is the same level of exemption nonmarried individuals are entitled to and its time we treated married couples equitably.

I encourage my colleagues to join me by cosponsoring this bill. Let's help America's families. Let's encourage marriage and the stability it brings to our society and our children.

**SPECIAL TRIBUTE TO HONOR THE  
LIFETIME ACHIEVEMENTS OF  
RETIRED PHOTOGRAPHER, MAURICE  
SORRELL**

**HON. ELEANOR HOLMES NORTON**

OF THE DISTRICT OF COLUMBIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Ms. NORTON. Mr. Speaker, Maurice Sorrell, a native Washingtonian, has been involved in photography in the D.C. area since the early 1950's. His interest in this medium was piqued as he observed his uncles, both amateur photographers, taking pictures of his parents. In 1947, determined to develop his skills, Mr. Sorrell enrolled in a 3-year photography course at the Department of Agriculture Graduate School which he completed in 2 years.

Mr. Speaker, in 1957, Mr. Sorrell was hired by the Pentagon as a photographer. As a result of discrimination, however, he was only permitted to work in the dark room. Maurice Sorrell left the Pentagon to work full-time as a freelance photographer and also worked as a photographer for the Johnson Publishing Co. Mr. Sorrell served as a mentor, colleague, and friend to the Exposure Group—the African American Photographers Association, Inc. in Washington, DC.

Mr. Speaker, Maurice Sorrell's photographs of black events graced the pages of the Washington Afro-American Newspaper. In 1961, through the efforts of the late Art Carter, publisher of the Afro-American Newspaper, and the late Louis Lautier, a national congressional correspondent, Mr. Sorrell was the first black photographer to gain admittance to the prestigious White House News Photographers Association. Mr. Sorrell traveled to more than 24 countries including 14 countries in Africa. He shot the World Series as well as NFL sporting events. He photographed inmates on

death row and in the gas chamber at a Federal prison in North Carolina. He traveled aboard Air Force One and covered six Presidents. Maurice Sorrell traveled throughout the South with Lady Bird Johnson taking pictures of "poverty." He covered the march to Selma, AL. He was in Memphis, TN, covering the garbage worker's strike when Dr. Martin Luther King, Jr., was assassinated. It was Maurice Sorrell who took the first group photograph of the Congressional Black Caucus.

Mr. Speaker, I ask that this body join me in a salute to this photographer, this historian and the magnificent sum of his accomplishments.

**FITTING WORDS HONORING DICK  
FITTON**

**HON. JOHN A. BOEHNER**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Mr. BOEHNER. Mr. Speaker, Richard J. Fitton retired as chairman of the board of First Financial Bancorp on April 22, 1997. Today, I rise to honor Dick Fitton, a man for whom I have a tremendous amount of admiration and respect.

Dick began his banking career in 1952 as a management trainee for First National Bank and Trust Co. in Hamilton, OH. In 1965, he was elected to the bank's board of directors, and became president and chief executive officer the following year. He led management in the formation of First Financial Bancorp in April 1983 and served as the holding company's president and chief executive officer. In 1991, he retired as president of First Financial Bancorp and was elected chairman of the board. His retirement from day-to-day banking activities came in 1992 when he relinquished his duties as chief executive officer of First Financial Bancorp. During his distinguished banking career, Dick served on the board of directors of the American Bankers Association, the Ohio Bankers Association, and the Federal Reserve Bank of Cleveland—Cincinnati Branch.

As a lifelong resident of Hamilton, OH, Dick is one of this city's most respected and admired citizens. His continual commitment to the community and its people is an inspiration to all who know him. Dick carries with him a belief that his work is not finished until his community is better off. He has been a primary supporter of Ft. Hamilton-Hughes Memorial Hospital, Junior Achievement, the United Way, and the Hamilton Community Foundation. He has worked on many community projects that have benefited the city of Hamilton greatly, including the formation of Miami University's Hamilton campus, the Hamiltonian Hotel, and the low-level dam on the Great Miami River. His work on these projects, and others, have made his name synonymous with Hamilton, OH.

Mr. Speaker, Hamilton, OH, would not be the city it is today had it not been for the lifelong commitment that Dick Fitton has put forth to this community's development. He is a friend and a citizen we can all be proud of.

**CONGRATULATIONS TO THOMAS M.  
CLIFTON**

**HON. MARGE ROUKEMA**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 20, 1997*

Mrs. ROUKEMA. Mr. Speaker, I rise today to congratulate Thomas M. Clifton, chief of the Totowa, NJ, Police Department on his retirement after nearly four decades of dedicated and distinguished public service. Chief Clifton will be honored by his friends and colleagues at a retirement dinner tomorrow night. There will be a great outpouring of deepest appreciation for his years of service. He has been a leading figure in keeping Totowa a safe community—the sort of place where you can raise a family, own a business, and build friendships that last a lifetime.

Born in New York City, Chief Clifton grew up in Paterson, where he graduated from the Paterson Technical and Vocational High School. Chief Clifton joined the U.S. Navy Reserve for 2½ years at age 17, followed by a 4-year, regular-duty enlistment in the Air Force. He attained the rank of staff sergeant before his honorable discharge in 1955.

Returning to civilian life, Chief Clifton began his career in law enforcement in 1956 when he became a part-time police marshal with the Totowa Police Department. He was appointed as a regular patrolman in 1957, under the command of the late Chief James C. Pellington.

Chief Clifton made detective in 1968, and a series of rapid promotions followed. He became a sergeant in less than a year and was named detective bureau commander, with the rank of lieutenant, in 1971. He was promoted to detective captain in 1977, and 3 years later became deputy chief. He served in that post for a decade before becoming chief of police in March 1990.

While Chief Clifton spent the later years of his career in police management, he was active in the police union during his earlier days. He joined the Policemen's Benevolent Association in 1958, and served from 1963 to 1969, as the New Jersey State delegate for Local 80, which included the police departments of Totowa, West Paterson, Little Falls, Pequannock, and the Passaic County Park Police.

Married to the former Dorothy V. Darby, Chief Clifton and Mrs. Clifton are the proud parents of six children and nine grandchildren.

We place our full trust in police officers like Chief Clifton to protect our lives, families, children, neighbors, and property on a daily basis. The citizens of Totowa are extremely grateful for the dedication and professionalism that have been the hallmarks of Chief Clifton. His strong leadership has ensured that members of the Totowa Police Department have been among the finest in the communities that make up the Fifth Congressional District.