Madam Speaker, his death leaves not only the American Federation of Government Employees, not only government employees generally, but our Nation bereft of an individual who fought tirelessly on behalf of our Nation's civil servants and on behalf of efficiency and effectiveness in our government.

As president of AFGE, Sturdivant represented over 700,000 workers throughout the United States during one of the most difficult periods facing civil servants in this country's history. He was deeply committed, Madam Speaker, to the belief that today's civil servants constitute the answer, not the problem, to making our Government operate more smoothly and efficiently. The thousands of workers he spoke for could not have had a more committed, more knowledgeable, more passionate advocate of their interests.

Madam Speaker, I knew John Sturdivant well. He was my friend. He worked very hard to shift public opinion of civil servants from the incorrect perception of inactivity and non-performance to the truth of a dynamic and hard-working national resource.

Madam Speaker, I will be speaking at John Sturdivant's funeral next week, and I will remember him as a good human being, as an American who cared about his country, as a person who utilized his talent to the fullest, not simply for himself or for profit or for gain, personal gain, but for the welfare of the country he loved and the welfare of his members.

He was at times a person of great passion and even anger, but that anger and passion was directed at correcting and righting wrongs that he perceived.

I know that he dealt with the President, with the Vice President, and with so many of us in the Congress of the United States as an advocate of policies that would reward our personnel based upon their effort and their talent and their accomplishments.

He will be difficult for AFGE to replace. He will, like all of us, be replaced. None of us are indispensable. But all of us hopefully can be remembered as making a special contribution, a contribution of significant worth, a contribution emanating from a sense of our country's needs and the needs of our fellow men and women.

Madam Speaker, I thank you for this time to remember a good and decent American, John Sturdivant, President of the American Federation of Government Employees.

□ 1315

THE BRAINLESS TAXMAN

The SPEAKER pro tempore (Mrs. EMERSON). Under a previous order of the House, the gentlewoman from Idaho [Mrs. CHENOWETH] is recognized for 5 minutes.

Mrs. CHENOWETH. Madam Speaker, it is not often that I bring a whole lot

of levity to this House, but sometimes we have to make sure we maintain our sense of humor in order to make sure we maintain our focus.

Madam Speaker, this is Halloween and there will be many scary stories that are told today. One of the scariest stories that I heard that I remember when I was a child was the tale of the headless horseman. But in keeping with that theme today, let me tell you a true story. I call it the tale of the brainless taxman. As I said, this is really a true story and it involves one of my constituents.

My constituent, a respected Idaho jurist named Robert Huntley, carefully paid his taxes every year and when I said he is a respected Idaho jurist, he is a former justice of the Idaho Supreme Court. He is a careful man. He is a lawabiding man. He thought that he was safe, by paying his estimated taxes as required, from the clutches of the brainless taxman. But last year he made a mistake. The good judge underpaid his taxes by 39 cents. Out of nearly \$75,000, the good judge underpaid his taxes by 39 cents.

Now, that is an error of about one two-hundred thousandths of the tax burden. It is also less than one-half dollar. It seems to me that it could have been rounded down to a zero, but that would have been reasonable. And the IRS is not reasonable and we all know that from the horror stories that we have heard across this Nation.

So what did the brainless taxman do in this case? Well, he pointed a bony finger in the direction of the judge and told him that he owes 39 cents in back taxes plus \$123.71 in penalties plus 1 cent in interest on this egregiously delinquent bill.

Now, Madam Speaker, the brainless taxman assessed penalty and interest of \$123.71 for an error of 39 cents on former Justice Robert Huntley.

In case you are wondering, in order to calculate 39 cents as a percentage of his tax bill, you have to go back six decimal places. No wonder Americans are scared to death of the brainless taxman. Madam Speaker, let us drive a stake through the heart of this monster once and for all. Let us not just wound him, let us drive a stake through the heart of this monster.

Madam Speaker, I include for the RECORD copies of Justice Huntley's letter that was sent to me and his tax bill. I have properly redacted the good judge's Social Security number.

GIVENS PURSLEY & HUNTLEY LLP, BOISE, ID, JULY 21, 1997.

Hon. HELEN CHENOWETH, Longworth House Office Bldg., Washington, DC.

DEAR CONGRESSMAN CHENOWETH: I write you to give you a document which will instill pride in the bureaucracy of our government, namely the IRS. Enclosed is a notice I have received advising that I underpaid my quarterly payments by \$.39 cents and thus I am being assessed a penalty of \$123.70 and interest of \$.01 (one cent).

It is great that the IRS expends its energy ferreting out us substantial tax avoiders.

Sincerely,

ROBERT C. HUNTLEY, Jr.

DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,
Ogden, UT, July 14, 1997.
Robert C & Elfriede M. Huntley.
REQUEST FOR TAX PAYMENT

According to our records, you owe \$124.10 on your income tax. Please pay the full amount by Aug. 4, 1997. If you've already paid your tax in full or arranged for an installment agreement, please disregard this notice.

If you haven't paid, mail your check or money order and tear-off stub from the last page of this notice. Make your check payable to internal revenue service and write your social security number on it. If you can't pay in full, please call us to discuss payment.

TAX STATEMENT PAYMENTS AND CREDITS

Tax withheld Estimated tax payments Other credits Other payments Total payments & credits	\$.00 - 45,041.61 .00 - 29,804.00 - 74,845.61
TAX	
Total tax on return Less: Total payments & credits Underpaid tax Penalty Interest Amount you owe Subtract payments we have not included above Pay this amount (use tear-off on last page)	74,846.00 -74,845.61 3.39 123.70 .01 124.10

NATIVE AMERICAN HOUSING BILL

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Washington [Mr. METCALF] is recognized for 5 minutes.

Mr. METCALF. Madam Speaker, recently I have introduced H.R. 2663, the Native American Housing and Self-Determination Act amendments, to strengthen the Native American housing bill passed in the 104th Congress. Since the passing of this legislation, we have become aware of abuses and mismanagement in the Department of Housing and Urban Development and their Native American Housing Program. Throughout the events leading up to the disclosure of abuses, it is evident that HUD has been slow in acting, slow in responding, and slow in taking corrective measures.

Consequently, Federal funds which should have been spent on low-income tribal members were spent for extravagant housing or projects not approved by the grant. Where was HUD when these abuses were occurring? Why was not HUD watching for abuses?

These were some of the questions at a joint hearing held by the Senate Committee on Banking, Housing, and Urban Affairs earlier this year. In reality HUD could have done considerably more to prevent the abuses from occurring in the first place. HUD could have imposed greater sanctions and HUD could have stopped construction of some of the projects.

My legislation will strengthen the new law by requiring greater public accountability, increasing auditing capabilities, and ensuring that Federal funds are used appropriately. Currently, the law allows the Secretary of HUD to waive the submission of a housing plan by the small tribes. The housing plan contains the tribes' goals and objectives in providing housing for low-income tribal members.

To ensure that the tribes are accountable to HUD and to the public, my bill will require all tribes to submit

a housing plan to HUD.

More importantly, these housing plans and other tribal policies will be available to the public. I believe that this public disclosure will help keep HUD accountable to the taxpayers. My legislation will also require audits under the Single Audit Act. This would consolidate the auditing process into a single process and thereby expedite the auditing process and reduce bureaucratic red tape. Again, these reports on the audits will be available to the public.

The Secretary of HUD can also request additional audits and reviews to determine if a tribe is in compliance with the provisions in their housing plans and ensure performance in a timely manner. These reports will also be available to the public.

Last, we need to ensure that Federal funds are spent appropriately. We can only do this if we know why tribes are spending Federal funds for different income groups. We are aware of cases where Federal funds were not spent for the targeted group. My bill will require that tribes explain their targeting of housing funds. In turn, they will have a clearer understanding of what is expected of them.

I know that my bill will not stop all the abuses in mismanagement. It is a start in making HUD more responsible to this Congress. We can no longer tolerate the abuses and wasteful spending which have occurred in the past. Today we begin to give HUD greater authority to oversee this program, but also to keep them accountable to the tax-

payers.

I have worked with tribes in my district and outside to address their concerns and together we have found common ground in many areas. I also wanted to thank the gentleman from New York [Mr. LAZIO], chairman of the Subcommittee on Housing and Community Opportunity and his staff for working with me and my staff producing this bill.

I urge my colleagues to support this legislation. We cannot strengthen this program without requiring public disclosure, increasing auditing capabilities, and creating safeguards to ensure that Federal funds are used appropriately.

CHINA AND HUMAN RIGHTS

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Washington, Mrs. LINDA SMITH, is recognized for 5 minutes.

Mrs. LINDA SMITH of Washington. Madam Speaker, yesterday I introduced a resolution expressing a sense of Congress that the Chinese Government's practice of executing prisoners and selling their organs for transplant be stopped and that we say this is immoral. Earlier this month, on "Prime Time Live," a television show airing on ABC, Americans got a see for themselves what has become an all too common practice of prisoners routinely executed and their organs sold to people willing to pay \$30,000 for a kidney in wealthier countries.

What is even more troubling is that Chinese nationals living in the United States on student visas are marketing these organs to Americans and other foreigners who have the money to make the \$5,000 deposit and they travel to China to a Red Liberation Army hospital where they receive the kidney using modern American medical facilities, but only they have been tissue-typed and the prisoner, of which they say there are plenty, is tissue-typed so there is a perfect match.

The resolution that we entered yesterday condemns this practice, but it also calls on the administration to bar from entry any Chinese official who is directly involved in the practice of organ harvesting to the United States. Furthermore, we have called for individuals who are in the United States now engaged in marketing and facilitating these transplants to be prosecuted.

I want to tell you some facts about this that we now know and that we have asked this administration to investigate and the Attorney General and FBI to come before Congress and present subpoenas and facts on.

Here are some of the facts. Amnesty International, August 1997, there is a report that shows that China has executed at least, probably more, but at least 3,500 people. Because China does not have law that protects individual rights, a person can be arrested today for standing up against the Communist regime and in 48 hours after finding that they have a DNA match that matches someone that wants to purchase their kidneys, can be executed.

A little more about the ABC report. The ABC report was a result of a 3-month investigation. A year ago, the tapes of the mass executions were presented to the current administration and nothing was done. So this network went about looking at the evidence over a 3-month period and actually went to videotape the actual sales. The videotape of prisoners on their way to execution was made in 1992 and never intended to be seen outside of official circles.

What you see on the videotape is that the guns are lined up at the base of the neck of the prisoners so that they can preserve the organs. Human rights organizations estimate that since 1990, more than 10,000 kidneys alone from Chinese prisoners have been sold, potentially bringing in tens of millions of dollars to the Chinese military.

For years, the U.S. Government has officially maintained that these practices do not happen, but all of our eyes were opened this last week. The tape

shows that the prisoners were immediately lined up, that an officer would take and realign the guns before the executions. It also shows pictures of the hospitals and you go into the hospitals that are videoed and these hospitals are clearly shown to be PLA hospitals. They interviewed a Thai woman who was told that she was actually getting a prisoner's kidney and that she would have an absolute matched blood and tissue type because there were so many prisoners available. The tape also shows American corporation W.R. Grace Co. appears to be involved in the kidney dialysis in China and is a part of this operation.

In conclusion, more must be done on all fronts when it comes to Chinese human rights record. I am pleased that the Secretary of State Albright has announced that we will have a three-person group of Americans from different denominations go and look into this and other violations.

Madam Speaker, as the President of China is here, it is not the time to be silent. It is the time for all of Americans to stand up and speak out. I think America needs to watch next week as Congress stands and does stand up and opposes what is happening in China.

Dr. Dai, the Chinese doctor on the American student visa quoted the price of a kidney at \$30,000, with \$5,000 required in advance.

U.S. law makes it: "unlawful for any person to knowingly acquire, receive, or otherwise transfer any human organ for valuable consideration for use in human transplantation if the transfer affects interstate commerce."

More must be done on all fronts when it comes to China's human rights record and I am pleased by Secretary of State Albright's announcement that an ecumenical group of Americans will be permitted to travel to China to examine the human rights situation. This is a good first step but we must ensure that they are not given a whitewash.

Two days ago, I introduced a resolution expressing a sense of the Congress that the Chinese Government's practice of executing prisoners and selling their organs for transplant patients is immoral and should stop.

Two weeks ago, on "Prime Time Live," a television show airing on ABC, Americans saw for themselves what has become an all too common practice of prisoners routinely executed and their organs sold to people willing to pay \$30,000 for a kidney.

What is even more troubling is that Chinese nationals living in the United States on student visas are marketing these organs to Americans and other foreigners who are able to make a \$5,000 deposit and then travel to China and be admitted to a Chinese Army hospital where they will receive their kidney after they have been tissue and blood typed.

According to Amnesty International's August 1997 report, China has executed at least 3,500 prisoners this past year and many reports say this number is closer to 4,000. Human rights organizations estimate that since 1990, more than 10,000 kidneys from Chinese prisoners have been sold, potentially bringing in tens of millions of dollars to the Chinese military.

My resolution, House Concurrent Resolution 180, condemns this practice and calls upon