

the past one-hundred years, community members of Willisville, Illinois and other neighboring communities have been gathering to worship and honor their religion in what is known as the first Free Baptist Church in Illinois.

The history of the church is instructive. At the request of A.J. Rendleman of Campbell Hill, Illinois, the first formal meeting to establish the Free Baptist church was convened on Sunday, July 30th 1899 at precisely 3:30 p.m. Soon after on October 24th, the first Free Baptist Church was formed. Today, this church is a reminder of the dedication and the desire to reach a higher goal. One hundred years after the first official sermon, we find ourselves honoring an institution that has withstood diversity as well as achieved a great sense of unity within the community.

While the Central Baptist Church has not witnessed significant change in the past 100 years, the building itself was rebuilt in 1917 due to a tornado that destroyed the old structure. The bell that used to hang from the church, now sits in front of the building. The name was changed from the Freewill Baptist Church to Central Baptist Church, but its ideals have remained the same. Members gather for Bible studies mid-week, an annual Baptist camp in conjunction with the Southern Illinois University, and many other youth camp activities. On Saturday, October 20th, 1999, church officials and other members of the community plan to bury a time capsule in tribute to the history of the church, as well as to promote future years of prominence.

Mr. Speaker, I am pleased to honor the Central Baptist Church and wish it continued success as it enters another century and continues to provide the citizens of Willisville with spiritual growth, unit and guidance.

THE 100TH ANNIVERSARY OF THE ITALIAN CEMETERY AND MAU- SOLEUM OF COLMA, CALIFORNIA

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 19, 1999

Mr. LANTOS. Mr. Speaker, I would like to bring to the attention of my colleagues the 100th Anniversary of the Italian Cemetery and Mausoleum of Colma, California. This institution has made a significant contribution to the Italian-American community of the Bay Area, and I want to recognize the institution and pay tribute on this centennial observance.

The Italian Cemetery serves as dignified resting place for Italian-Americans. To date, some 50,000 individuals have been laid to rest in this beautiful location, and many of these are prominent Italian Americans who have played a leading role in the growth and progress of our area.

Mr. Speaker, the Italian Cemetery is not only a distinguished burial ground, but it is also a place of beauty to which the entire Bay Area looks with pride. The cemetery contains some of the most beautiful and architecturally acclaimed mausoleums that have been built throughout our entire nation.

The Italian Cemetery was first used in 1899, one year after it was established by La Societa Italiana Di Mutua Beneficenza, the oldest continuous Italian organization in the

United States. After more than 75 years of service to the community, the Italian Cemetery became a nonprofit corporation, with the goal of maintaining the cemetery for future generations.

The Italian Cemetery's service to the Italian community of California is commendable and deserves our recognition and commendation. I would like to invite my colleagues to join me in congratulating the Italian Cemetery and Mausoleum on its 100th anniversary.

COMMEMORATION OF ROBERT H. GODDARD'S "ANNIVERSARY DAY"

HON. JAMES P. MCGOVERN

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 19, 1999

Mr. MCGOVERN. Mr. Speaker, I rise today in commemoration of Robert H. Goddard's self-proclaimed "Anniversary Day." Robert Hutchings Goddard, referred to as the "Father of Modern Rocketry," was born in Worcester, Massachusetts, in 1882, graduated from South High School in 1904, and attended Worcester Polytechnic Institute in 1908.

In 1911, Goddard received his doctorate at Clark University and subsequently became a professor of physics there. Through experimentation, Goddard discovered that liquid fuel was more efficient than solid fuel. Soon thereafter, in 1926 he successfully launched the world's first liquid fuel rocket in Auburn, Massachusetts, a feat comparable in history to that of the Wright brothers' flight at Kitty Hawk. Goddard is also credited with learning how to control rocket flight, and equipping rockets with parachutes so that they could land safely.

October 19, 1999 marks the 100th anniversary of an event that gave purpose to Goddard's life. On October 19, 1899, at the age of 17, he climbed a cherry tree in his Worcester backyard and experienced a vision of space travel that would consume him for the rest of his life. This resolve was noted in his diary each year thereafter as "Anniversary Day," in memory of the day that focused his purpose in life.

Mr. Goddard, himself, was quoted as saying "the dream of yesterday is the hope of today and the reality of tomorrow." I urge all my colleagues to join me in recognizing this ideal, and Robert H. Goddard as the "Father of Modern Rocketry."

COMMENDING THE NOAA CORPS

HON. CONSTANCE A. MORELLA

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 19, 1999

Mrs. MORELLA. Mr. Speaker, I rise today to recognize and honor the recent activities of the Commissioned Corps of the National Oceanic and Atmospheric Administration (NOAA Corps). Also known as "America's Seventh Service," the NOAA Corps is composed of a cadre of about 250 commissioned officers. Officers of the Corps have served our nation for decades with their unique scientific and engineering skills.

The dedicated scientists, engineers, and officers of the NOAA Corps serve with expertise and dedication throughout the nation, and in

remote locations around the world. For example, NOAA Corps pilots fly hurricane research aircraft, providing critical weather prediction information. Recently, the NOAA corps flew repeated missions into the eye of Hurricane Floyd as it battered the Mid-Atlantic Coast. These officers gathered data which was critical to predicting the strength and path of the destructive hurricane. NOAA Corps aviators fly many of these missions each and every hurricane season.

Following the tragic disappearance of the aircraft piloted by John F. Kennedy, Jr., the NOAA Corps provided critical support in the search and recovery efforts. From July 17th through July 23rd, the officers and crew of the NOAA Ship RUDE worked around the clock to assist in the mission to recover the downed plane. With its side-scan sonar capability, the NOAA Corps ship was instrumental in locating the wreckage of the aircraft.

In recent months, the NOAA Corps has participated in the Sustainable Seas Expedition (SSE) project. From April through mid-September, the NOAA Ships *McArthur* and *Ferrel* served in a cooperative program with National Geographic to study NOAA's National Marine Sanctuaries in the Pacific and Atlantic Oceans, and in the Gulf of Mexico. The purpose of the SSE is to explore, document, and provide critical scientific data on America's coastal waters, and to develop a strategy for the conservation and restoration of the nation's marine resources. NOAA's ships will participate in the five-year project, using new technologies to pioneer deep exploration of the extensive marine sanctuaries.

Mr. Speaker, I urge my colleagues to join me in commending the hard-working men and women of the NOAA Corps for their superb leadership and dedicated service to the nation.

EXPATRIATE LEGISLATION

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 19, 1999

Mr. RANGEL. Mr. Speaker, today Congressman BOB MATSUI and I are introducing legislation to prevent tax avoidance through the device of renouncing one's allegiance to this country. I am pleased that my colleagues Messrs. GEPHARDT, BONIOR, STARK, COYNE, LEVIN, McDERMOTT, KLECZKA, LEWIS of Georgia, NEAL, McNULTY, DOGGETT, TIERNEY, FRANK of Massachusetts, BROWN of Ohio, LUTHER, and VENTO are joining us as cosponsors of this legislation.

I understand that our motives for introducing this legislation will be attacked. Therefore, I want to leave no question about why we demand an effective response to the tax avoidance potential of expatriation.

Citizenship in this country confers extraordinary benefits. Our citizens are able to enjoy the full range of political and economic freedoms that our government ensures. With the benefits of citizenship comes the responsibility to contribute to the common good.

This country is fortunate in that it can depend on the voluntary compliance of its citizens to collect its taxes. In that respect, we are unique in the world. The willingness of our citizens to continue voluntarily to comply with

our tax laws is threatened when very wealthy individuals can avoid their responsibility as citizens by turning their backs on this country and walking away with enormous wealth.

I reject any suggestion that our bill is a form of class warfare or motivated by class envy. It is true that our bill will affect only very wealthy individuals. Only very wealthy individuals have the resources necessary to live securely outside the borders of this country as expatriates. Closing a loophole that only the extraordinarily wealthy can utilize is not class warfare. It is a matter of fundamental fairness to the rest of our citizens.

Opponents of effective reform in this area have gone so far as to suggest that those reforms would be inconsistent with our nation's historic commitment to human rights. I strongly disagree. The individuals affected by the bill are not renouncing their American citizenship because of any fundamental disagreement with our political or economic system. These individuals simply refuse to contribute to the common good in a country where the political and economic system has benefited them enormously. Some opponents have gone so far as to compare the plight of these wealthy expatriates to the plight of the persecuted Jews attempting to flee Russia. That argument is worthy of contempt. Our bill imposes no barrier to departure. Indeed, most expatriates have physically departed from this country before they renounce their citizenship.

For reasons that continue to puzzle me, there was bitter partisan dispute in 1995 over this issue. The partisan nature of that debate obscured the fact that there was a genuine bipartisan consensus that tax avoidance by renouncing one's American citizenship should not be tolerated.

The dispute during 1995 involved an argument over the appropriate mechanism to be used to address tax-motivated expatriation. The Clinton Administration, the Senate on a bipartisan basis, and the House Democrats all supported legislation that would have imposed an immediate tax on the unrealized appreciation in the value of the expatriate's assets. The House Republicans supported a provision that imposed a tax on the U.S. source income of the expatriate for the 10-year period following expatriation. Armed with revenue estimates from the Joint Committee on Taxation that showed their version as raising more money, the House Republicans prevailed and, in 1996, enacted their version of the expatriation legislation.

A recent article in *Forbes Magazine* summarized the effect of the 1996 legislation as follows: "It ain't workin'." Although the law appears to be draconian on its face, there are plenty of loopholes. In the first quarter of 1999 alone, a grandson of J. Paul Getty; a son of the shipping magnate Jacob Stolt-Nielsen; and Joseph J. Bogdanovich, the son of the Star-Kist mogul, took advantage of those loopholes. The article suggests that many other expatriates deliberately have lost citizenship without formally renouncing it, believing that was a simple way to avoid the 1996 Act.

The 1996 legislation made several modifications to ineffective prior law expatriation provisions. It eliminated the requirement to show a tax-avoidance motive in most cases and eliminated one simple method of avoiding the rules, involving transfers of U.S. assets to foreign corporations. There were many other ways of avoiding those rules such as delaying

gains, monetizing assets without recognition of gains, and investing indirectly through derivatives. Those techniques were left untouched.

The 1996 legislation made no serious attempt to prevent the avoidance of the estate and gift taxes, even though expatriation has been described as the ultimate technique in avoiding estate and gift taxes. Bill Gates, one of the wealthiest individuals in the world, has approximately \$90 billion in assets. If he were to die or transfer those assets to his children by gift, the potential liability would be substantial. If Bill Gates were to expatriate, he could immediately make unlimited gifts in cash to his children without any gift tax liability. If he expatriated ten years before he died, his entire \$90 billion stake in Microsoft could be transferred to his heirs with no income tax or estate tax ever being imposed on that accumulation of wealth.

Chairman ARCHER recently sent a letter to the staff of the Joint Committee on Taxation requesting a study and report on the 1996 expatriation legislation. I welcome that letter as an implicit recognition that the Congress should return to the issue of tax motivated expatriation. However, I believe the time for study has passed. In 1995, the Joint Committee on Taxation issued an unprecedented 140-page report on this issue. The Chief of Staff of the Joint Committee on Taxation testified at length on this issue in several congressional hearings. Further studies now only will be used as an excuse for delaying action on this issue. That delay will provide a window of opportunity for those considering tax motivated expatriation. It is time for the Members of Congress, not their staff, to make decisions and take action on this issue.

Following is a brief summary of my bill.

SUMMARY OF BILL

The bill would impose a tax on the unrealized appreciation in the value of an expatriate's assets. The amount of that tax would be determined as if the expatriate has sold his assets for their fair market value on the date that he expatriates. To the extent that those assets are capital assets, the preferential capital gains tax rates would apply.

The bill exempts the first \$600,000 (\$1.2 million for a married couple) of appreciation from the tax. It also exempts U.S. real property interests and interests in retirement plans.

The expatriate would be provided an election to defer the tax with interest until the property is sold.

The bill would eliminate the ability to avoid estate and gift taxes through expatriation by imposing a tax on the receipt by U.S. citizens of gifts or bequests from expatriates. The new tax would not apply in circumstances where the gift or bequest was otherwise subject to U.S. estate or gift taxes. In addition, the new tax would be reduced by any foreign estate or gift tax paid on the gift or bequest.

The bill would eliminate the ability to expatriate on an informal basis. It would require a formal renunciation of citizenship before an individual could avoid tax as a U.S. citizen.

Generally, the bill would apply to individuals formally renouncing their citizenship after the date of action by the Committee on Ways and Means. The provisions designed to prevent avoidance of estate and gift taxes would apply to gifts and bequests received after such date.

TRIBUTE TO LES HODGSON

HON. SOLOMON P. ORTIZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 19, 1999

Mr. ORTIZ. Mr. Speaker, I rise today to commend Les Hodgson, of Brownsville, Texas, who won an award from the National Oceanic and Atmospheric Administration (NOAA) on September 27 and will be in Washington, DC, tomorrow to receive his award.

Les Hodgson is being noted for his volunteer work to save the Kemp's Ridley sea turtles. Les was named Volunteer of the Year as a recipient of the 1999 Walter B. Jones Memorial and NOAA Excellence Awards for Coastal and Ocean Resource Management. Walter Jones was a colleague of ours here in the House, and he chaired the Merchant Marine and Fisheries Committee in the early 1990s when I was a member. I am very proud of Les for the very important environmental work he does in volunteering to help save Kemp's Ridley sea turtles.

Les is a widely-respected and hard working man. Camping with his dad when he was young instilled a healthy respect for the environment that surrounds us. As co-owner of a shrimping business, his volunteer work to save the Kemp's Ridley sea turtles is very unique. He spends his own time and money patrolling the South Texas beaches to find turtle nests during nesting seasons. Additionally, he has used his relationship with other organizations, such as the National Fisheries Institute (NFI), of which he is past president and the Texas Shrimp Association, to successfully supplement support for these conservation efforts.

In 1996, Les helped Ocean Trust, a nonprofit research and education foundation that protects ocean resources, get access to the turtle camps to produce a film on the Kemp's Ridley. In 1997, he began building a camp at Tepehaujes, the 2nd-largest nesting beach north of Rancho Nuevo. He persuaded the NFI Shrimp Council to donate \$30,000; Les himself purchased building materials and donated labor from his company, and organized the volunteers.

When the camp was dedicated, Les stood in the back, crediting the people he persuaded to help make this a reality. When Ocean Trust named him The Outstanding Steward in Marine Conservation in Los Angeles, typically, Les was unable to personally accept the award since he was leading a group of turtle project officials to Mexico. Les is indeed the man for this high honor.

I ask my colleagues to join me today in recognizing the everyday excellence in our communities who labor to leave this world in a better shape than when we began. Please join me in commending Les Hodgson for his unselfish efforts to better the environment.

SALUTING PATIENT APPRECIATION DAY

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 19, 1999

Mr. KILDEE. Mr. Speaker, I rise today to join with the Genesee County Medical Society