

being recognized on this day for his community involvement.

Minister Cassell is an associate minister at the Opportunity Church of God and Christ in Charleston, MO, and has been employed as a letter carrier at the Sikeston, Missouri Post Office since December 1981. He is married to Lucille (Richardson) Cassell who is president of their diaper company. The Cassells are the parents of four sons.

Minister Cassell is a former marine who has been an active worker in the Southeast Missouri area since his discharge. He is the president of the Charleston Branch of the NAACP, chairman of the Weed & Seed Steering Committee in Charleston; has served as an executive board member of Southeast Missouri Legal Services since 1989, and served on the Community Outreach Center board in Sikeston, MO.

Minister Cassell also has cosponsored job preparedness classes, youth services, and activities. In his own words, "Through helping others and trying to meet people's needs, I have found that even more needs to be done." Minister Cassell's philosophy is, "If you're going to do it, go all out."

Congratulations, Minister Cassell, on your recognition by the "Daughters of Sunset." By "going all out" for your family, church and community, you have touched the lives of so many others, and have helped them discover the possibility of brighter futures.

IN HONOR OF JOHNNIE JOHNSON

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 4, 1999

Mr. KUCINICH. Mr. Speaker, I rise today to honor the beloved rock and roller, Johnnie Johnson, for his monumental contributions he has made to American music over the past half-century. The rock and roll community will recognize him for his accomplishments by naming December 1, 1999 "Johnnie Johnson Day" at the Rock and Roll Hall of Fame in Cleveland, Ohio.

It all began on New Year's Eve 1952. The saxophonist for the Johnnie Johnson Trio fell ill and could not perform. Johnnie knew of a local guitar player named Chuck Berry, who agreed to sit in for the occasion. The evening was a smashing success and Berry instantly became a member of the Johnnie Johnson Trio. As their popularity grew, it was evident that Berry had a flare for entertaining audiences. Because of Berry's business insight, Johnnie agreed to make him the headliner. They decided that Berry would write the lyrics, and then he and Johnnie would put the music behind them. They eventually went on to record their first album, *Maybellene*, in 1955 and later great hits including *Roll Over Beethoven*, *Rock and Roll Music*, and *Back in the USA*.

Although not fully credited in the past, Johnnie Johnson has become widely recognized as the best blues pianist in the world and holder of the trademarks "Father of Rock & Roll" and "Father of Rock & Roll Piano." Recently, Johnnie Johnson has won several "Best Pianist" awards as well as receiving the Lifetime Achievement Award from the *Riverfront Times Music Magazine* and the city of St.

Louis in 1996. In a recent book about the man of music, author Travis Fitzpatrick tells the story of the music and the man that shaped the rock and roll world. *Father of Rock & Roll: The Story Of Johnnie "B. Goode" Johnson* secures the unsung hero his rightful place in history. Johnnie Johnson is finally on the way to receiving the credit he so rightfully deserves.

My fellow colleagues, please join me in honoring this great musician, Johnnie "B. Goode" Johnson, for his unselfish dedication to music. "Johnnie Johnson Day" is only a small recognition that we could give the man who's music moved us time and again.

TRIBUTE TO THE MIAMI-DADE
FIRE AND RESCUE TEAM

HON. E. CLAY SHAW, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 4, 1999

Mr. SHAW. Mr. Speaker, I rise today to honor and pay tribute to the Miami-Dade County Fire and Rescue team for their efforts and contributions in international disaster responses.

The team was created in 1985 to respond with search and rescue efforts following the earthquake that rocked Mexico City. Since then, the team has been called upon for disaster assistance throughout the world including Armenia, the Philippines, and El Salvador. They have also responded to emergencies closer to home including the bombing of the Federal building in Oklahoma City, Hurricane George, and Hurricane Mitch. Most recently the Miami-Dade County Fire and Rescue Team has assisted in earthquake disaster relief in Turkey and in Taipei, Taiwan.

The Miami-Dade County Fire and Rescue Team has specialized equipment and K-9 units trained to find people trapped in collapsed buildings. Their technical response team members are experts in vehicle extrication, confined space rescue, and rope rescue. Additionally, their department maintains a mass casualty bus and mobile command vehicle for large scale incident response.

The contributions of the Miami-Dade Fire and Rescue Team to the humanitarian relief community are invaluable. I know the House will join me in paying tribute to this outstanding team of people and wish them continued success in their endeavors.

NATIONAL SECURITY SEALIFT
ENHANCEMENT ACT OF 1999

HON. JIM MCCRERY

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 4, 1999

Mr. MCCRERY. Mr. Speaker, today my friend from Louisiana, Mr. JEFFERSON and I are introducing comprehensive legislation to address provisions of the tax code that have led to the decline of our domestic maritime industry.

The last fifty years have seen a steady erosion of the size and capacity of the U.S.-flag merchant marine. In 1947, more than 2,300 ships flew the Stars and Stripes. That figure has shrunk by nearly 90% since then. Amazingly, there are now seventeen countries with larger merchant marine fleets. For those who have followed the decline of the U.S.-flag, it will come as no surprise that we have been eclipsed by such nations as Panama, Liberia, Cyprus, and Saint Vincent.

These nations do not have enormous merchant marines because of their exports or imports. I am convinced that favorable tax treatment in those countries is directly responsible for the decline of our own merchant marine and the growth we have seen elsewhere in the world.

This is a critical matter of both national security and economic growth. Unless we as a country respond quickly and effectively to this situation our United States-flag merchant marine—the nation's fourth arm of defense—will in all likelihood be unable to fulfill its historic mission of responding in times of war or other international emergencies.

As I remarked earlier this year, as recently as the Persian Gulf War and the conflict in Bosnia, United States-flag commercial vessels and United States citizen crews respond quickly, effectively, and efficiently to our nation's call, providing the sealift sustainment capability necessary to support America's armed forces and to help protect America's interests overseas. In 1992, General Colin Powell, then-Chairman of the Joint Chiefs of Staff, told the graduating class of the United States Merchant Marine Academy at Kings Point that:

"Since I became Chairman of the Joint Chiefs of Staff, I have come to appreciate firsthand why our merchant marine has long been called the nation's fourth arm of defense . . . The war in the Persian Gulf is over but the merchant marine's contribution to our nation continues. In war, merchant seamen have long served with valor and distinction by carrying critical supplies and equipment to our troops in far away lands. In peacetime, the merchant marine has another vital role—contributing to our economic security by linking us to our trading partners around the world and providing the foundation for our ocean commerce."

The maritime industry is not only important to our nation's economic and military security. It is also of particular importance to my State of Louisiana. A recent report concludes that "the ports of Louisiana and the maritime industry are crucial parts of the Louisiana economy." It calculates that in 1997, Louisiana realized a "total economic impact [of] \$28.1 billion" from the activities of our State's ports, steamship and tug and barge companies, firms providing shore side services, and other entities engaged in the maritime, transportation and related service and supply industries. We should not allow these economic benefits to be lost to Louisiana, any other State or to our nation as a whole.

I remain convinced that the best way to ensure that our nation continues to have the militarily-useful commercial vessels and trained and loyal citizen crews we need to support our interests around the world is to pursue policies enabling our maritime industry to flourish in peacetime. The place to start, without question, is the tax code.

A review of foreign tax laws demonstrates that the decline in our merchant marine can be traced to the favorite tax benefits offered by other countries. In 1995, United States-flag vessel carriers presented testimony to the Congress which summarized the impact American tax laws have on American vessels and

described, in terms as true today as they were then, how these laws favor foreign shipping operations:

"U.S.-based liner companies are subject to significantly higher taxes than their foreign-based counterparts . . . [A]s a result of shipping tax exemptions, deferral devices, and accelerated depreciation, many of our foreign competitors pay virtually no income taxes [and] neither do their crews under many foreign tax regimes. Yet here at home, even in our unprofitable years, we are subject to the Alternative Minimum Tax. Consequently, U.S.-flag operators must earn more in the marketplace than their competitors in order to earn the same amount for reinvestment or distribution to shareholders."

Strengthening the economic viability and competitiveness of United States-flag vessel operations requires us to adapt the tax regime governing our merchant marine to the realities of today's international shipping environment.

Earlier this year, I introduced H.R. 2159, which is intended to assist American vessel owners to accumulate the private capital necessary to build modern, efficient and economical commercial vessels in United States shipyards. It would do so by amending the existing merchant marine Capital Construction Fund (CCF) program. The existing program allows an American citizen to deposit the earnings from various United States-built, United States-flag vessels into a tax deferred CCF to be used solely to build vessels in American shipyards. The deferred tax is recouped by the Treasury through reduced depreciation because the tax basis of vessels built with CCF monies is reduced on a dollar-for-dollar basis.

The provisions of H.R. 2159 are incorporated into the legislation we are introducing today. It will, among other things, allow earnings from the operation of United States-flag foreign built commercial vessels, and the amount of the duty arising from foreign ship repairs, to be deposited into a Capital Construction Fund in order to increase the amount of capital available to build vessels in our country. Equally important, my legislation will allow CCF monies to be withdrawn to build, in the United States, a vessel to be operated in the oceangoing domestic trades in order to further enhance the modernization and growth of this important segment of our maritime industry. It will further allow these funds to be used to acquire containers or trailers for use on a United States-flag vessel, and allows these monies to be used in conjunction with the lease of a United States-built vessel, or trailer or container, in order to better reflect the realities of current ship financing arrangements. Finally, in order to ensure that the full intended benefits of these changes and the Capital Construction Fund are realized, our legislation removes the Capital Construction Fund as an alternative minimum tax adjustment item.

In addition, this bill will increase international competitiveness by allowing the owner of any United States-flag vessel engaged in the foreign trades to elect to fully expense United States-flag vessels in the year in which they acquired and documented under the United States-flag. Today, the United States has a ten-year depreciation schedule while foreign nations generally allow much more aggressive depreciation schedules. In addition, countries such as the Bahamas, Cyprus, Liberia and Panama which register a significant percent-

age of the world's shipping against which United States-flag vessels must compete are totally exempt from all income taxes.

To increase the employment opportunities for American merchant mariners aboard American owned vessels engaged in the foreign trades, this bill would extend the existing foreign source income exclusion to merchant seamen. At present, this exclusion, contained in section 911 of the Internal Revenue Code, is available to Americans working outside the United States. As a result, it costs vessel operators considerably more to hire Americans than it costs foreign vessel operators to hire nationals from the many countries that limit or exempt income taxation imposed on their mariners. Clearly, one of the goals of the existing section 911 is to promote America's national interests through the employment of American citizens. Ensuring that the United States has a sufficient number of loyal, trained American merchant mariners to crew the government-owned and private vessels needed during war or other emergency is a key component of America's sealift capability. Extending section 911 to American mariners will, by increasing their opportunity for employment, augment America's available manpower and seapower force.

Finally, the bill recognizes that the tax benefits otherwise available through the legislation can be rendered meaningless through the operation of the Alternative Minimum Tax (AMT). To further enhance the competitiveness of American flag vessel operations, our legislation repeals the AMT with respect to shipping income earned from the operation of U.S.-flag vessels in the foreign trades. Without this provision, the maritime industry might find that the other changes contemplated in this legislation are but hollow promises.

Today, American vessels and American merchant mariners are forced to compete in an environment largely dominated by heavily subsidized and foreign state-owned fleets as well as fleets registered in flag-of-convenience countries that are effectively tax havens for these ships. As a result, U.S.-flag ships ply the oceans at a significant economic disadvantage. Further erosion of our seapower threatens America's defense capabilities and the economy of states like Louisiana. In response, we can and should take aggressive action in this area and the legislation being introduced today is a positive step in that direction.

I intend to request Chairman ARCHER to schedule a hearing before the Ways and Means Committee next year to explore the ways in which the tax code hinders our competitiveness on the open seas. I look forward to working with Congressman JEFFERSON and all of my colleagues to see that meaningful tax relief is enacted for the maritime industry.

IN HONOR OF MARLENE COVIELLO

HON. STEVEN R. ROTHMAN

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 4, 1999

Mr. ROTHMAN. Mr. Speaker, I rise today to join the East Rutherford Educational Community in recognizing December as "Marlene Coviello Month" and in paying tribute to Marlene Coviello on the occasion of her retirement

from the East Rutherford school system after twenty-three years.

Throughout her career, Marlene's teaching was characterized by a true commitment to her students' learning and her unending enthusiasm for imparting knowledge to them. Her integrity, sense of responsibility, and professionalism made her a role model, not only for her students but for her colleagues as well.

Marlene Coviello's resourcefulness and creativity as an educator enabled her to meet the changing needs of her students in the constantly evolving field of education. By teaching her students to love learning, she demonstrated why these qualities are a teacher's greatest assets.

Her smile, sense of humor, and vivacity define her as an individual and illustrate why her fellow teachers enjoyed working with Marlene and why her students learned so much from her. Marlene's determination and strength of character enabled her to prepare the children of East Rutherford for the challenges of adulthood.

I would like to join Marlene Coviello's students, family and fellow teachers in wishing her the very best as she prepares to embark on the next chapter in her life and in thanking her for twenty-three years of service on behalf of her community.

CONGRATULATING JUSTIN "JO MO" ROBINSON, OF SIKESTON, MISSOURI ON HIS RECOGNITION BY THE "DAUGHTERS OF SUNSET"

HON. JO ANN EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, November 4, 1999

Mrs. EMERSON. Mr. Speaker, on Saturday, November 13, 1999, Justin "Jo Mo" Robinson is being honored by the Sikeston, MO "Daughters of Sunset" at their 15th Annual Recognition Program. I would like to extend my congratulations to Justin who is being recognized on this day as the Outstanding Athlete of The Year.

Justin is the son of Frank and Jeanette McCaster. He is the youngest of six children, four boys and two girls. Justin is a senior at Sikeston Senior High School.

Justin has played sports for several years, starting with Little League football, baseball and basketball. In his spare time, Justin enjoys fishing and playing pool. His greatest love, though, is football.

According to Justin's football coach, Charlie Vickery, Justin's football achievement include senior running back and 1999 football captain. Justin leads the Southeast Missouri area in rushing yards at 1,464, which is currently third in Sikeston history for single season yards. Justine also has 20 touchdowns, which ranks him second in Southeast Missouri, and he is tied for second in single season touchdowns in Sikeston Senior High School Bulldog records. With three games remaining in this year's season, Justin has an excellent chance to break the single season rushing record of 1,771 yards held by Tiger Boyd and the single season touchdown record of 21 also held by Boyd. Justin has chosen as a second team All-Conference Running Back as a junior in 1998.