

the Eau Claire Fire Department, have recognized area residents who acted bravely in emergency situations. The recipients of the Citizen Community Involvement Awards are citizens who put the safety and well being of their neighbors ahead of other concerns in a time of need.

Shawn Beck is one of those extraordinary citizens. Shawn was driving down Birch Street in Eau Claire, Wisconsin when a car accident occurred. A woman emerged from one of the cars leaving her nephew alone in the car. The accident left the woman unable to attend to her four year old nephew. Shawn noticed the woman's trauma and her inability to assist the child and rushed over to help the young child. He comforted the child physically and emotionally during this very traumatic time. Shawn did such a wonderful job with the child that when the fire department arrived soon after the accident and was assisting injured occupants they believed Shawn was the boy's father and did not attempt to provide help. By helping the child Shawn allowed the firefighters to do their job and assist the injured woman.

On behalf of all the citizens of western Wisconsin I ask that the United States House of Representatives recognize Shawn Beck for his courage and thank him for being a concerned and giving community citizen.

#### HONORING THE CAMELOT NEIGHBORHOOD WATCH PROGRAM

#### HON. THOMAS M. DAVIS

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. DAVIS of Virginia. Mr. Speaker, I rise today to pay tribute to a neighborhood organization that is making a difference in the quality of life in Northern Virginia. The Fairfax County Mason District Police Department has recognized the participants of the Camelot Neighborhood Watch as one of the most effective crime reduction units in the county. This appreciation celebrates the success of a program which has helped the general crime rate decline steadily since its inception twenty years ago.

The Neighborhood Watch participants throughout Fairfax County are dedicated individuals who selflessly offer their time to improve their community. Camelot has the largest number of active volunteers of any neighborhood watch program in Northern Virginia. As a former County Supervisor from the Mason District, I can attest to the dedication of those involved in the Neighborhood Watch. All of those in Camelot share a tremendous sense of pride in the accomplishments of their Neighborhood Watch.

The individuals who volunteer in this program coordinate with the police so they may keep abreast of criminal activity in or around their community. The time and energy they give in walking their neighborhoods, tracking suspicious activities, people, and cars enable the Fairfax County Police to deter would-be criminals. It is financially and logistically impossible to put a police officer on every street corner, but the Camelot Neighborhood Watch does the next best thing, by recruiting and training neighbors to be the eyes and ears of our police professionals. The savings to tax-

payers through the years has been tens of millions of dollars, and the savings in crime deterred has also been measurable. The Neighborhood Watch program in Camelot proudly shows its strength and its numbers to the point where they have been recognized as the Best Neighborhood Watch in Virginia by the Virginia Crime Prevention Association. The participants in this program have proven that getting involved in your community does make a difference. Those who take the time to cast a watchful eye on their surroundings ensure that they have a safer and more friendly place to live. They have even exported their skills in crime prevention, to Watch programs in Harpers Ferry and Shephards Town West Virginia; and as far away as Gettysburg Battlefield Park in Pennsylvania.

The members and coordinators of the Camelot Neighborhood Watch work are one of the most diverse communities in the Washington area. They often bridge culture and language gaps to come together and build safer neighborhoods. The Camelot Neighborhood Watch has led to a better understanding of different cultures and backgrounds as people recognize that they share similar community values. One of the greatest assets of the Camelot Neighborhood Watch program is the bonds it has built between individuals and neighborhoods. Neighborhood Watch brings neighbors together. In that spirit, I am proud to recognize Mr. Paul Cevey, the founder of the Camelot Neighborhood Watch program twenty years ago; and Mr. Dave Shoner, who has helped mold the program in the great success it is today, and built it into a national model.

I know my colleagues will join me in saluting the Camelot Neighborhood Watch organization and the success it has achieved. The Camelot Neighborhood Watch participants have certainly earned a Day of Appreciation. Their work has made the Fairfax County one of the safest communities in our nation.

#### REPORT FROM INDIANA— BARTHOLOMEW COUNTY

#### HON. DAVID M. McINTOSH

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. McINTOSH. Mr. Speaker, I rise today to give my "Report from Indiana" where I honor distinguished fellow Hoosiers who are actively engaged in their communities helping others. Today, I want to mention a true gentlelady from Bartholomew County, Indiana who I had the privilege of meeting recently.

Mr. Speaker, it has always been my strong belief that individuals and communities can do a better job of caring for those who need help in our society than the federal government. The wonderfully kind and committed Hoosiers who I have met traveling around Indiana has not changed my view.

Ruthie and I have met hundreds of individuals who are committed to making our communities a better place in which to live and raise our children—we call them "Hoosier Heroes."

I met a genuine Hoosier Hero in Bartholomew County, Indiana recently. She is Gladys Simmons, a nurse, who is appropriately from Hope, because giving hope is what she is all about.

Gladys epitomizes a "Hoosier Hero." She has worked tirelessly on behalf of the less-fortunate. Gladys has worked with the Red Cross for over 20 years and has been on the Board for 7 of those years.

Gladys' work has given so many people the most precious gift possible, hope. She doesn't do it for the pay, which is zilch; she does it for the smiles and laughter. She is a true hero in my book, doing good works for others with no other motive than Christian charity.

Gladys deserves the gratitude of her county, state, and nation and I thank her here today on the floor of the House of Representatives.

#### FOREIGN PIPELINE TRANSPORTATION INCOME

#### HON. JIM McCRERY

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. McCRERY. Mr. Speaker, today with my colleague, WES WATKINS from Oklahoma, I am introducing legislation that will clarify the U.S. tax treatment of foreign pipeline transportation income.

This legislation is needed because current tax law causes active foreign pipeline transportation income to be unintentionally trapped within anti-abuse tax rules. These rules were originally established to prevent avoidance of tax on easily movable and passive income, not on active pipeline income. In fact, when these rules were first enacted, U.S. pipeline companies were not even engaged in international activities. Now, as opportunities in the international arena arise, pipeline companies are unfairly caught within the scope of the anti-abuse rules. As such, U.S. pipeline companies are finding themselves at a competitive disadvantage, vis a vis foreign companies. In order for U.S. companies to remain competitive, it is essential that U.S. tax law not unfairly tax U.S. companies' foreign operations. The legislation that Mr. WATKINS and I are introducing today will correct this injustice.

Under the Subpart F anti-abuse rules, current taxation is imposed on certain types of earnings whether or not a dividend is actually paid. The policy behind these rules is to currently tax income which is passive in nature or which is easily moved from one jurisdiction to another. One type of Subpart F income is foreign based company oil related income (FORI). FORI includes income derived outside the U.S. from the transportation of oil and gas. This general rule, in many cases, causes current income taxation on income that is not passive or manipulable. This adverse result is slightly mitigated by two narrow exceptions, the extraction exception and the consumption exception.

Pipeline transportation income is neither passive nor easily movable, and therefore, should not be subject to these rules. Pipe location is based on where the natural resources and energy needs exist. Pipes cannot be placed just anywhere, nor once they are in place, can they be easily moved. Consequently, applying these anti-abuse rules for passive and manipulable income to active and hard to move income just doesn't make sense.

In looking at the legislative history, it is clear that Congress intended the anti-abuse rules to reach the significant revenues derived by highly profitable oil related activities that were

sourced to the low-taxed country as opposed to the country in which the oil and gas was extracted or ultimately consumed. The intent of these rules was not to target pipeline transportation income. In fact, when the rules were being considered and then put in place, pipeline companies were not engaged in international development activities. Rather, they were focused solely on domestic infrastructure investment.

Today pipeline companies are continuing to actively pursue all development opportunities domestically. These opportunities, however, are somewhat limited. The real growth for the U.S. pipeline companies is not occurring in the international arena. These opportunities stem from fairly recent activities by foreign countries to privatize their energy sectors. Increased U.S. involvement in energy infrastructure projects will have tremendous benefits back home. More U.S. employees will be needed to craft and close these transactions. To build plants and pipelines, and to operate the facilities. New investment overseas will also result in new demands for U.S. equipment. Before these benefits can be realized, however, U.S. companies must be able to defeat their foreign competitors and win the projects. Unfortunately, current U.S. tax laws significantly inhibit the ability of U.S. companies to win such projects.

It is time we change these laws if we are to ensure that U.S. companies remain competitive players in the international marketplace. A complete review and rewrite, however, will take a significant amount of time—time we can not afford to lose. In the interim, we believe there are incremental reforms to the international tax regime that we can and should take. One step in the right direction, and one that would have a minimal impact on the FISC, is to pass our legislation that would clarify the U.S. tax treatment of foreign pipeline transportation income.

I ask my colleagues to join us in this effort to bring the current law in line with good tax policy. Let's ensure we keep America competitive in the global economy.

#### TRIBUTE TO DION LUKE

##### HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. McINNIS. Mr. Speaker, it is with great delight that I now wish to honor my friend Dion Luke who, after 25 years of service as a police officer in Glenwood Springs, CO, has announced his retirement. In doing so, I would like to pay tribute to the truly extraordinary career of this remarkable individual who, for so many years, has been a beloved member of the Glenwood community.

As an officer, Dion has had an uncanny knack for being right in the middle of the action. As evidence, for example, at different points in his career he would: catch a group of bank robbers, stolen bags of money in hand, as they attempted to flee Glenwood following an area heist; he would bungle one burglar's attempt at robbing a local bar after patiently waiting for the thief atop the bar's roof; and, at one point, even evaded an eight-bullet barrage fired by a man about to attempt suicide—a man he would ultimately save.

This, of course, only gives mention to a few of the many instances in which Dion served distinguishedly over his lengthy career.

For all of his bold exploits as a police officer, however, Dion is perhaps better known for his personable demeanor. His congenial disposition has made Dion, over the years, a local favorite.

Having had the privilege of serving with Dion in the Glenwood Springs Police Department, I can say with great certainty that very few members of the law enforcement community have ever been as admired as widely, nor esteemed as deeply, as Dion. In the time I worked with Dion I obtained a respect for him that lasts even until this day. It is clear that Dion represents what a police officer should strive to be.

Today, as Dion embarks on a new era in his life with his wife Dixie, I would like to offer my gratitude for his years of service and friendship. It is clear that Glenwood Springs has benefited greatly from Dion tirelessly endeavoring on its behalf.

It is with this, Mr. Speaker, that I say thank you to Dion and wish him all the best as he begins his much deserved retirement.

#### HONORING THERESA J. SANDERS, ROBERT E. KEIN AND SHERI SORENSEN

##### HON. RON KIND

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. KIND. Mr. Speaker, I rise today to pay tribute to a local hero from western Wisconsin. I want to honor Sheri Sorenson, Theresa J. Sanders and Robert E. Kein who took courageous action to aid another citizen.

For the past three years the Eau Claire Fire Fighters Local Union 487, in conjunction with the Eau Claire Fire Department, have recognized area residents who acted bravely in emergency situations. The recipients of the Citizen Community Involvement Awards are citizens who put the safety and well being of their neighbors ahead of other concerns in a time of need.

Theresa J. Sanders, Robert E. Kein and Sheri Sorenson are three of those extraordinary citizens. On June 16, 1998 an Eau Claire man doing some repair work outside of Sheri Sorenson's house on Midway street in Eau Claire, Wisconsin. The man had an internal defibrillator installed earlier that year that can detect a lethal heart rhythm and in response shock the heart. At approximately 4:20 p.m. the man went into cardiac arrest. Sheri notified her neighbors Theresa Sanders and Robert Kein who rushed over to assist. They moved the man to a flat surface and began two person CPR. After several minutes of CPR they were able to retrieve a pulse, and when the ambulance arrived paramedics were able to continue with advanced life support procedures. He was then transported to the hospital. Theresa and Robert provided the care that was necessary for the man to survive.

On behalf of all the citizens of western Wisconsin I ask that the United States House of Representatives recognize Sheri Sorenson, Theresa J. Sanders and Robert E. Kein for their courage and thank them for being concerned and giving community citizens.

#### RECOGNIZING THE STUDENTS OF THE GOVERNOR'S SCHOOL FOR GOVERNMENT AND INTER- NATIONAL STUDIES

##### HON. TOM BLILEY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. BLILEY. Mr. Speaker, I rise today to commend the outstanding performance of the students of the Governor's School for Government and International Studies of Richmond, Virginia in the "We the People . . . the Citizen and the Constitution" state finals held on February 9, 1999, at the Virginia Commonwealth University in Richmond, Virginia.

After successfully competing against other students from Virginia, these bright and talented students will compete against more than 1,200 students from across the country at the "We the People . . . the Citizen and the Constitution" national finals, to be held on May 1-3, 1999 in Washington, D.C. These young students have worked extremely hard to reach the national finals and through their experience have gained a deep knowledge and understanding of the fundamental ideals and values of American constitutional democracy.

This intense educational program was developed to educate our young students about the Constitution and the Bill of Rights. These students work in teams and give oral presentations before a panel of adult judges who represent various regions of the country and a variety of professional fields.

The student presentations are followed by a question and answer period. Throughout the contest, the students will demonstrate their knowledge of constitutional principles and their relevance to contemporary constitutional issues.

The "We the People . . ." program has provided educational materials for 26.5 million elementary, middle, and high school students across the country. I value this program because it is an extensive educational program for students and teachers to discuss current constitutional issues.

The students from the Governor's School are currently preparing for the upcoming national competition. I commend the students and their teacher Philip Sorrentino on their accomplishments thus far and wish them the best of luck at the national finals.

#### EXPOSING RACISM

##### HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 16, 1999*

Mr. THOMPSON of Mississippi. Mr. Speaker, racism is a cancer that is ravenously devouring its way through the threads of liberty, unity and equality that hold America together. Unfortunately, the damage being done to our nation has primarily gone unnoticed. Although a dragging death, the sadistic beating of a Marine, and an indefensible, racist comment made by a radio shock jock have left their indelible marks on the American conscience, these incidents have not been enough to facilitate the serious, introspective discussion about race our country so desperately needs.