It is basically revenue neutral, so it can be accomplished during a year when there is no non-Social Security budget surplus to fund tax cuts.

It does not attempt to shift money between income groups. The philosophy behind the bill is that those who benefit from tax simplification of the current code should offset any revenue loss involved.

I have put the bill together this way to make this philosophy clear. While some families will be phased out of the child credit, the revenue raised is invested in other similar families for AMT relief and for increases in the adoption and education credits.

The capital gains section of the bill is paid for internally to that section, so those who realize capital gains will have their current tax liability adjusted up or down slightly in order to achieve the simplification contained in the bill.

Finally, those adversely affected by the hidden marginal rate increase of current law that worsens as a family gets larger, will have simplification and some relief offset by other better off taxpayers within their own economic group.

It is estimated that this tax filing season will see 51 percent of individuals using tax return preparers, and that 16 percent will use computer software to prepare their return. Only about 1/3 of individuals actually fill out their own forms. There is no excuse for that reality, and we should do something about it. Given the lack of resources to write a major tax bill, the reality that no one wants to pay for simplification no matter how much they support the goal, and the need to resolve the solvency issues surrounding Social Security and Medicare, I think the opportunity exists this year to solve some of the problems that bother all our constituents during this tax filing season in the manner that I have suggested. I am introducing this legislation to get this discussion going, and I hope it will be seriously considered by all parties.

HONORING OPPORTUNITIES FOR A BETTER TOMORROW ON THEIR 15TH ANNIVERSARY

HON. NYDIA M. VELÁZQUEZ

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Ms. VELÁZQUEZ. Mr. Speaker, I rise today to honor Opportunities for a Better Tomorrow, and its Executive Director Sister Mary Franciscus as they celebrate their 15th Anniversary.

We are at the dawn of the 21st Century. As we look ahead there are many challenges that will face Americans in the new millennium. And while these challenges hold many opportunities and great possibility, the rewards will only be realized if people have the skills and the training they need to compete and succeed. That's why I applaud Opportunities for a Better Tomorrow, and its Executive Director, Sister Mary Franciscus.

For the past fifteen years, Opportunities for a Better Tomorrow, has been committed to the education and training of individuals throughout Brooklyn. This organization has helped thousands of people receive the skills they need to join the workforce. The training programs and educational services they offer

have provided countless people with access not only to work, but have given them a chance to live the American Dream. The importance of this effort cannot be understated.

Opportunities for a Better Tomorrow, is one of the best examples of community activism in New York. The organization is consistently rated as one of New York's top employment agencies, and the reason for that is simple: they are not just an employment agency, but they are an organization that is deeply committed to the community and committed to the people who live and work there. Opportunities for a Better Tomorrow develops people into proficient, accountable and skilled professionals. And a graduate of the Opportunities for a Better Tomorrow program becomes a well-rounded individual, who learns self-respect and self-esteem which many times they otherwise might not have.

In a highly competitive, highly technological time such as this, people must be highly skilled. Opportunities for a Better Tomorrow gives people a chance to develop the skills that they otherwise might not have. For thousands of people throughout Brooklyn, Opportunities for a Better Tomorrow has provided the key to open doors of opportunity.

For these reasons, I would like my colleagues to join me in applauding Sister Mary Franciscus and the leadership and membership of Opportunities for a Better Tomorrow. The success of the program is directly linked to the dedication, and quality of its leaders and teachers. I congratulate them on the celebration of their 15th Anniversary and wish them the best of luck for the next 15 and beyond

TRIBUTE TO MARCIE KASPER

HON. GARY G. MILLER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, April 14, 1999

Mr. GARY MILLER of California. Mr. Speaker, I rise today to honor seven young women in my district who have earned the Girl Scout Gold Award, the highest award in Girl Scouting.

The Gold Award requires the greatest achievement in career exploration, service to other people, and acquisition of skills. This award is a strong reflection of these young-sters' ability to set goals, to put value into action, to plan, and to relate to the needs of the community.

I wish to recognize Marcie Kasper of Troop 330 in Yorba Linda, CA.

Mr. Speaker, I also wish to congratulate and thank Karin Carlson, Director of Program Services for the Girl Scout Council of Orange County for notifying of their achievements. On behalf of the people of the 41st Congressional District of California, let me say that we are all proud of you.

A TRIBUTE TO HAROLD SHWERDT

HON. MICHAEL P. FORBES

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Wednesday, April 14, 1999

Mr. FORBES. Mr. Speaker, I rise today in this hallowed chamber to pay tribute to Mr.

Harold Shwerdt, who will be presented with a Life Membership by the Griswold Terry Glover Post No. 803 of the American Legion. This honor is well deserved and acknowledges the tremendous sacrifices Mr. Schwerdt has made for both our country and our community.

The Life Membership will be given to Mr. Shwerdt on April 28, 1999 at the American Legion banquet. The Life Membership is the highest honor the American Legion can bestow on its members. Mr. Shwerdt has long been an active member of the Griswold Terry Glover Post No. 803 of the American Legion, which holds their meetings in Southold, Long Island.

Mr. Shwerdt's first, and most important sacrifice, was to our nation. He is a World War II Veteran who put his life on the line to end injustice around the world. During the war, Harold spent time in a German prisoner of war camp. For 2 years, Harold was a German prisoner. Before his capture, Harold was a well-decorated fighter. He served as Flight Engineer for a United States B–17 bomber. It was in his plane that he was shot down and eventually captured. For his service to protect freedom alone, Mr. Shwerdt deserves our highest recognition.

After the war, Harold joined this post of the American Legion. It is here that Harold's hard work and determination paid huge dividends. His countless hours of devotion to assist others have helped both his American Legion post and the less fortunate members of our community. In his group, he helped to organize and strengthen both their Color Guard and their Bingo Team. In our community, Harold has been active with the Association for the Help of Retarded Children. He has also spent a countless number of hours helping Senior Citizens, Disabled Veterans and the St. Partick's Roman Catholic Church.

Mr. Speaker, I ask my colleagues in the House of Representatives to join me and the American Legion in honoring Mr. Shwerdt for his invaluable contributions to our community. Here on Eastern Long Island, we have the utmost respect for both our veterans and volunteers, and we are privileged to have Mr. Harold Shwerdt in our community. Thankfully, his service and generosity to our community will never go unnoticed.

TRIBUTE TO JACK SELVIAN ON RECEIVING A PURPLE HEART

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. RADANOVICH. Mr. Speaker, I rise today to pay tribute to Corporal Jack Selvian on receiving a Purple Heart. Jack served the Far East Air Service Command of the United States Air Force in World War II.

The initial liberation of the Philippine Islands from Japanese occupation, operation RENO, began on October 20, 1944, on Leyte Island. The primary purpose of the Leyte campaign was to establish Allied air and logistic bases to support subsequent operations. On October 20, 1944, after two hour naval bombardment, assault waves of four divisions landed between Dulag and Tacloban and quickly secured beachheads. Tacloban was October 24, and an air base was established. Leyte was

never provided the major Allied air fields envisioned, but its seizure had other, more important results. By electing to fight a decisive battle at Leyte, the Japanese had committed their fleet and a major part of their air arm, both suffering crippling losses.

Jack Selvian, Corporal United States Air Corps was wounded in the line of duty, while serving at Tacloban Air Base on Leyte Island. Jack was working near the flight line next to stacked aircraft engines, stacked two and three high. After dusk, work was being done under the illumination of artificial light, a Japanese fighter performed a low altitude bombardment in an attempt to destroy the stacked engines. There was a space of 6 inches between the crates, and debris was blown through this gap hitting Jack in the left wrist and the left knee. Jack was later released from duty on December 24, 1945. After four years away from his family, he left the U.S. Air Corps with an Honorable Discharge, yet no one ever submitted his name to receive the Purple Heart. The records have been corrected and Jack will receive the Purple Heart on January 2, 1999. This honor will be bestowed 54 years after being earned.

Jack was born in Fresno on June 21, 1921, and upon his return from the war he married the former Violet Shumavon, the couple have been married for 51 years. They have two daughters, Susan Millard and Betty Gross, and have been blessed with five grand-children. Jack and Paul Shumavon were proprietors of a grocery store for 20 years, and later co-owned the Chestnut Avenue Disposal Site. More recently Jack has been involved in farming grapes for raisin production.

Mr. Speaker, I rise today to pay tribute to Jack Selvian, Corporal, United States Air Force. I urge my colleagues to join me in wishing Jack Selvian best wishes for the future and sincerest thanks for his wartime sacrifice.

HONORING DOROTHY T. LEGGETT

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. TOWNS. Mr. Speaker, I rise today to honor Ms. Dorothy T. Leggett for her tireless contributions to the Brooklyn community.

Born and raised in Brooklyn, Dorothy Leggett has truly made an indelible mark in her community. Throughout her tenure in the community, Dorothy has striven to create numerous opportunities for all. As President of the National Council of Negro Women, Brooklyn Section, she introduced many new programs including the recognition of Black men who positively contribute to the Brooklyn community. Later, she unselfishly devoted herself to numerous organizations such as Mary McLeod Bethune Day Care Center, where she served on the Board of Directors for over twenty years; Church Women Untied, where she served as past Secretary; Community Planning Board #3; Caribbean American Chamber of Commerce; and the Unity Democratic Club.

Dorothy is truly a Renaissance woman! As a former Executive of Brownsville Multi-Service Center, she currently owns her own business, Hats Galore, on Nostrand Avenue. She also serves as Vice-President of the Chauncey Street Block Association, a community group that she helped reorganize.

Despite her numerous activities, Dorothy has raised two daughters, Doranne and Carmen. She has also bee blessed with four beautiful grandchildren, David, Patrick, Chantel and Darylyn.

Mr. Speaker, it is with great pride that I ask my colleagues to join me in saluting Dorothy T. Leggett for her tireless and unwavering service to the community.

IN HONOR OF ST. ROCCO PARISH

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. KUCINICH. Mr. Speaker, I rise today to recognize the 75th anniversary of the Holy Family Sodality of St. Rocco Parish in Cleveland, Ohio.

The church was established in 1924 and one of the first acts of the founding Pastor, Father Sante Gattuso, was to institute the Sodality. Today, it is the largest organization in the Parish. Including the new members to be initiated this weekend, the membership numbers 225 people. Most of the members are second and third generation members and a few are even fourth generation members.

The members of the Sodality have made invaluable contributions to the Parish. Because of their efforts, church activities, dinners, and the annual St. Rocco Festival are always well-attended and very successful. The success of these events is essential to the financial stability of the church and the school, so the help of the members of the Sodality is invaluable.

In addition to participating in religious functions and helping at church activities, members also visit the sick and shut-in members of the parish, pray the Rosary at the funeral home for deceased members and accompany them to the cemetery after the funeral mass. Every year, the members fill two buses to make a pilgrimage to the Shrine of Our Lady of Lourdes.

My fellow colleagues, please join me in honoring the ministry of love and service provided by the Holy Family Sodality of St. Rocco Parish

WOMEN BUSINESS OWNERS IN SOUTH DAKOTA

HON. JOHN R. THUNE

OF SOUTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 14, 1999

Mr. THUNE. Mr. Speaker, I rise today in recognition of the 24,000 women business owners in South Dakota. Within the last decade, the number of women-owned businesses in South Dakota has grown by over 65%, and their annual revenue has increased by 237%. In fact, women owned firms currently account for 35% of all South Dakota firms, and generate over 14% of the state's business sales.

Additionally, I would like to recognize one of South Dakotas most prominent women's business advocates, Dr. Sandra Christenson. Dr. Christenson is the president of Heartland

Paper Company in Sioux Falls, South Dakota. Heartland Paper Company is a family owned wholesaler of printing paper, packaging supplies, food service disposables, maintenance supplies, dilution control systems, and janitorial equipment. First founded in 1908, Christenson assumed the presidency of Heartland Paper Company in 1989.

Born and raised in Sioux Falls, Dr. Christenson is currently a member of the National Women's Business Council, the Congressional advisory panel that works with Congress and the President to promote the growth of women owned businesses. Dr. Christenson has been a prominent member of the South Dakota business community for 20 years. She has also been an active member of her industry and community serving on the advisory boards of the National School Supply Association, the National Paper Trades Association, the United Way, and South Dakotans for the Arts.

In closing, Mr. Speaker, I believe that women-owned businesses have played an integral role in the economic well being of South Dakota and the nation. As such, I strongly encourage my colleagues to actively support the women business owners in their districts.

SIKHS OBSERVE 300TH BAISAKHI BY MARCHING FOR FREEDOM

HON. JOHN T. DOOLITTLE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, April 14, 1999

Mr. DOOLITTLE. Mr. Speaker, I would like to take this opportunity to join some of my colleagues in wishing a happy 300th Baisakhi Day to the Sikh Nation. The contributions that Sikhs have made to American life have been significant. They have added to almost every walk of American life.

On April 10, the Sikhs marched in celebration of the 300th Baisakhi anniversary of the day of the last of the 10 Gurus, Guru Gobind Singh, initiated the Khalsa Panth. I understand that it was a glorious event for the Sikh nation, and I would like to congratulate the Sikhs of America and my friend Dr. Gurmit Singh Aulakh, who was the march coordinator, on its success.

I understand that the parade looked like a sea of saffron (the Sikh color of freedom) as it moved from the Lincoln Memorial to the Capitol and that the grounds outside here on the West Front were filled with over 40,000 enthusiastic Sikhs. It must have been something to see!

It is appropriate that the march began at the memorial to Abraham Lincoln, issuer of the Emancipation Proclamation. The Sikh Nation struggles for their freedom, as instructed by the Sikh Gurus. Sikhs are instructed to oppose tyranny wherever it occurs.

The Sikhs are a proud people, and justifiably so. They are a people dedicated to living a holy life, working hard, sharing with those in need, and to the equality of all people and freedom for everyone. Unfortunately, in their own homeland, Sikhs do not enjoy freedom. They have been subjected to tyranny. The Indian Government has also oppressed other minorities, such as Christians, Muslims, and Dalits (the so-called "untouchables"). Yet India proudly proclaims itself a democracy.