

money for college. One of his jobs was as a waiter at one of the elite men's clubs at the time. Amid the laughter and ridicule of his fellow wait staff, Brown persevered.

In 1951, Uncle Sam called and Brown served honorably in the Intelligence Division of the United States Army in Europe. When he returned from Europe, he entered and graduated from New York University with a degree in Biology in 1956. Later that summer he married Theresa Hundley of New York City.

Undaunted, Brown faced continuing resistance to his efforts to gain admission at the nation's top medical schools. Brown returned to Europe to pursue his medical education. He attended the Faculty of Medicine at the University of Paris, France, the University of Lausanne, Switzerland and the University of Vienna, Austria. While abroad, he was able to complete his Master's Degree in Biochemistry from Columbia University in New York City.

Upon his return, Brown decided to enter medical school at Howard University in Washington, DC to pursue his dream of becoming an orthopedic surgeon. In his third year of medical school, Brown suffered a near fatal car accident, spent eight months in the hospital and lost a year of medical school. This event changed his career in two ways. First, because of his injuries to his leg, he would not be able to stand for the long hours that orthopedic surgery often demands. Secondly, because of the skills of the eye surgeon who treated him during the accident, he decided to become an ophthalmologist. Brown graduated from medical school in 1964.

Dr. Brown returned to the New York metropolitan area with his young family. After his internship in Staten Island, he was admitted to the residency program in Ophthalmology at the New Jersey College of Medicine. In 1970, Dr. Brown completed the program as Chief Resident to become the first black Ophthalmologist trained in the state of New Jersey, where he remained on the faculty until his passing.

Dr. Brown maintained a practice in New York and New Jersey for over 30 years. He was affiliated with many of the top hospitals in the metropolitan area. For the next 30 years, Dr. Brown distinguished himself and was honored by many medical and scientific societies including becoming a Fellow in the American College of Surgeons and a Fellow in the International College of Surgeons. He is also listed in *Who's Who in America* and *Who's Who in Physicians and Surgeons* among others.

His quiet determination and kind demeanor led Dr. Brown to many leadership positions in various fraternal, civic and social organizations including, the Lions Club, the H.M. Club (Hundred Men Club of America), the Norjermen, Sigma Pi Phi (The Boule) and Alpha Phi Alpha Fraternity, Incorporated, where he was a member for almost 50 years.

Dr. Brown cared deeply for his church and church family at New Hope Baptist Church in East Orange, New Jersey. He was able to share his medical skills in innovative ways. He was active in the prison ministry and he helped establish the New Hope Baptist Church Health Ministry. Under his leadership, many church members became certified in CPR.

Dr. Brown leaves to cherish his memory, Theresa Hundley Brown, his wife of almost 44 years; his son Dr. Terrence Edison Brown of Stockholm, Sweden; his daughter, Trinita Evon Brown, Esq. of Washington, DC; his son-in-law, Peter Niel Thomas of Washington, DC; his god-children: Jinene Foye, Brandon Costner and Sheree Gaddy; his brothers, John Brown and Leroy Brown; his

sisters: Alice Brown Gadsen, Odell Brown Crouch, Orlee Brown Gibbs, Alberta Brown, Janie Mae Brown; sisters-in-laws Charlotte Brown and Ethel Brown; three aunts, many nieces, nephews, grandnieces, grandnephews, cousins, and many family and friends.

A TRIBUTE TO DR. JAN KARSKI, COURIER OF HISTORY AND IMMORTAL HERO

HON. WILLIAM O. LIPINSKI

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 26, 2000

Mr. LIPINSKI. Mr. Speaker, I rise today to pay tribute to Dr. Jan Karski, who sadly passed away on July 13, 2000, at the age of 86 in Washington, DC. I have little doubt that my colleagues will agree that Dr. Jan Karski is perhaps an unknown, yet irrefutable hero for his courageous and selfless actions during World War II. Under the height of Nazi Germany's occupation, Karski flirted with torture and execution to give the disbelieving free-world knowledge of the unspeakable crimes committed in Eastern Europe. It now gives me great honor to tell Jan Karski's courageous story to the U.S. House of Representatives.

After completing his education in several social sciences, Jan Kozielski entered the Polish diplomatic service in 1938. Given the covert nature of his service, Kozielski changed his name to Jan Karski—a surname he retained for the remainder of his life. Karski could not have entered diplomatic service at a more perilous time, as Poland was being devastated via Hitler and Stalin's secret agreement to overthrow the democratic nation. In August 1939, Karski was captured by the Red Army and sent to a Russian prison camp. Three months later, he luckily escaped Russia and returned to Poland to join the anti-Nazi Underground organization.

In Poland, Jan Karski would use his eidetic memory, knowledge of foreign countries and fluency in four languages to serve the Polish resistance, humankind and history. For roughly 3 years, he served as a courier between the Polish government-in-exile and the Underground authorities in Poland. During arduous journeys through the Tatra Mountains bordering Czechoslovakia, Karski often traveled in disguise as a German officer, or merely eluded border patrols. In 1940, the courier was actually arrested and tortured by the Gestapo in Slovakia, but was later rescued by underground forces.

Karski's most heroic actions undoubtedly occurred around September 1942. In a July 1988 Washingtonian interview, Karski recounted that representatives from two Jewish underground organizations informed himself of Hitler's "Final Solution." Knowing that direct evidence would be far more convincing, Karski was smuggled into the Warsaw ghetto twice, which had suffered a virtual eradication of the Jewish population from 450,000 to 50,000. With the help of the resistance, Karski, dressed as a military fighter, witnessed actual mass murders at the Izbica death camp in Eastern Poland.

In late 1942 and 1943, Jan Karski reported to western governments regarding the genocide. In August 1943, he personally spoke with a disbelieving President Roosevelt, Henry

Stimson, Cordell Hull, and other high government and civic leaders in the United States.

Unfortunately, Jan Karski was soon proven to be tragically correct, as nearly one-half of the 6 million European Jews were murdered in Nazi-occupied Poland. In his 1944 bestselling book, *Story of a Secret State*, Karski recounted his witness of "horrible things—horrible, horrible things." After the war, Karski refused to return to his homeland, as the Polish Underground continued to be murdered under Communist rule.

After attaining a doctorate at Georgetown in 1952, Dr. Karski taught at the local university for 40 remarkable years, and guest lectured on behalf of the U.S. Government on several occasions. In 1954, Dr. Karski honored Americans by becoming a fellow citizen. Not surprisingly, the freedom fighter was awarded numerous citations by several governments. He received Poland's highest civic decoration, and twice its highest military award for bravery in combat. In addition, Dr. Karski is an Honorary Citizen of the State of Israel. Furthermore, five universities around the world have given him honorary degrees.

Mr. Speaker, Dr. Jan Karski and his story should never be forgotten. I hope that my words today will help refresh Americans' memory of a holocaust that occurred not too long ago. Most importantly, I urge all young Americans to learn the story of the holocaust and World War II. In 1816, Thomas Jefferson wrote: "Enlighten the people generally, and tyranny and oppressions of body and mind will vanish like evil spirits at the dawn of day." Colleagues, let us continue toward that enduring goal.

REMEMBERING THE LIFE OF DEACON JOHN SIDNEY (SID) HOLLAND

HON. THOMAS M. DAVIS

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 26, 2000

Mr. DAVIS of Virginia. Mr. Speaker, I rise today to pay tribute to Deacon Sid Holland, a long-time friend and colleague of mine, who departed this life on July 5, at the age of 92 after sustaining injuries in an automobile accident. He was a Mason and served as past Master of King Tyree Lodge No. 292 and was a Charter member of the Fairfax County Democratic Party. Sid was a small business owner of the J. S. Holland Sand and Gravel Hauling Co. He was a hard worker and a dedicated family man.

Born on August 13, 1907, in Palmyra, VA, Sid was one of 10 children born to the late John and Mary Odie Holland. As a young man, Sid came to Fairfax County seeking employment and subsequently joined the Mount Pleasant Baptist Church. He also became involved in a number of civic and social organizations. Sid was a natural leader transition Fairfax County through the Civil Rights revolution. Sid always was respected for his ability and friendly demeanor.

As a dedicated member of the Mount Pleasant Baptist Church for over 65 years, Sid served as Sunday School Superintendent, Chairman of the Deacon Board, Trustee and member of the Senior Choir, Usher Board, Pinkett and Chairman Emeritus of the Deacon

Board. He was also active in the Northern Virginia Baptist Association and the Mount Vernon Baptist Association. Sid knew God and the work of the church and he translated this into his daily life.

In addition to his church activities, Sid was an officer and member of the Mount Pleasant Lincolnia Association, Harelco Land Developments, Higher Horizon Day Care Center, Fairfax County-Wide Black Citizen Association, Fairfax Human Rights Commission and the Manassas Educational Foundation. He also served on a special commission of the Fairfax County Board of Supervisors charged with writing County Housing Hygiene Code and on a Citizen's Advisory Committee to establish a Housing Authority. His efforts to promote desegregation in Fairfax County are recognized in the recorded history of the county and won him plaudits from leaders of both parties. In addition, he was the longest serving member of the Fairfax County Human Rights Commission, where he continued to advocate for the minority rights amid a growing and diverse minority population.

In closing Mr. Speaker, it gives me great pleasure and honor to speak of Deacon Sid Holland on the House floor today. He will be greatly missed but remembered for his service to his community and dedication to his family. Sid is survived by his wife of 17 years, Constance; his two children, J. Sidney, Jr. of Washington, DC and Dr. Dorothy Mann Mazzola of Seattle, WA; two stepchildren, Solomon Lee of Lakeridge, VA, and Bernice Lee of Falls Church, VA; three sisters, Vera Marshall and Mamie Bruce of Palmyra, VA, and Bertha Payne of Washington, DC; a host of nieces, nephews, grandchildren, and great grandchildren. His first wife, Susie C. Holland, passed away in 1982. He leaves a legacy of racial progress that will long be remembered in Fairfax.

COMMUNITY RENEWAL AND NEW MARKETS ACT OF 2000

SPEECH OF

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 25, 2000

Mr. NEAL of Massachusetts. Mr. Speaker, I very much support the legislation we are now considering. H.R. 4923 is one of the few bills we are going to enact this year on a bipartisan basis, the revenue loss is reasonable, and it will provide a good deal of help for communities trying to turn themselves around and increase economic activity within their neighborhoods. CO

This bill does a lot, but frankly it could do quite a bit more. There is overwhelming support for legislation to immediately increase the low-income housing tax credit and the private activity tax exempt bond volume cap. The bill makes a very modest step forward in both areas, and I appreciate that very much, but by no means are these provisions sufficient. And given the fact that both bills have over 350 cosponsors each, there is no political or partisan reason why a full immediate increase in the credit and the bond cap could not have been put in this bill at this time.

Mr. Speaker, I am supporting this bill. However, I intend to work as hard as I can to see to it that when the conference report comes back to the House, both the tax credit and the bond volume cap provisions are significantly improved over the provisions that are contained in H.R. 4923 today. Many States are like mine, Mr. Speaker, with good, solid projects backed up and waiting for an allocation. Under current limits, the allocations are simply not there. It would be a crying shame, Mr. Speaker, if in the current budget situation we ignored their pleas and did not provide the necessary assistance right away.

GUAM OMNIBUS OPPORTUNITIES ACT

SPEECH OF

HON. PATSY T. MINK

OF HAWAII

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 25, 2000

Mrs. MINK of Hawaii. Mr. Speaker, I rise in support of H.R. 2462, the Guam Omnibus Opportunities Act. The bill provides the authority for the Federal Government to transfer back to the Government of Guam land owned by the United States. Land in Guam was acquired by the United States for military use in the years following World War II. The bill assures that the Government of Guam has the first opportunity to acquire excess Federal land in Guam.

In addition the bill has a provision that is important to the State of Hawaii. The bill authorizes the Governor of Hawaii to report to the Secretary of the Interior annually on the financial and social impacts on the State of the compacts of free association with the Federated States of Micronesia, the Republic of the Marshall Islands and the Republic of Palau. The Governors of Guam, Samoa and the Northern Marianas are also authorized to make such reports. The Secretary of the Interior is required to review the reports and forward them, together with any comments of the administration, to the Congress. The bill authorizes the Secretary to conduct a census of Micronesians for each of the impacted jurisdictions where the Governor requests one and authorizes a total of \$300,000 for the censuses.

The reporting requirement improves current law by requiring the Department of Interior to consider the reports of Hawaii and the other jurisdictions affected by the compact of free association, comment on them and forward them to the Congress. While the most important issue is to provide Hawaii and other jurisdictions affected by the compacts of free association with necessary aid as a result of the compacts, this provision helps assure that the needs of the jurisdictions are placed before the Congress. The reports will assure that Congress is aware of the needs of Hawaii and its Pacific neighbors as a result of the compacts.

THE UNIVERSAL EMPLOYEE STOCK OPTION ACT OF 2000

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 26, 2000

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from California, Mr. MATSUI, in introducing the Universal Employee Stock Option Act of 2000. The bill would add another leg on the stool for employee retirement by providing another means of accumulating assets. What does the bill do? The bill would add two incentives to encourage the granting of stock options to all employees.

First, the proposal provides for a tax deferred form of employee stock options, which are only taxable when the stock is sold—a combination of ordinary income and possible capital gain accumulated after the option is exercised. The deferral aspect would provide a powerful incentive to the employee to hold the stock for the longer term. Importantly, the employee pays for the stock, through payroll deductions, with pre-tax dollars—not unlike a section 401(k) plan. The maximum employee pre-tax contribution to an option plan would be \$10,000 per year.

Second, the bill would provide a deduction to the employer for the fair market value of the stock at the time of exercise—the exact same amount the employee would report as ordinary income when the stock is sold.

The deduction by the employer at the time the option is exercised is offset by the ordinary income reported by the employee at time of sale. There would be a revenue cost associated with the deferral of reporting of the ordinary income until sale, versus the deduction by the employer at time of exercise. Of course, any gain to the employee at sale which exceeds the ordinary income portion would be taxed as capital gains. The bill provides for adequate safeguards and procedures to track the sale of stock and reporting thereof to the IRS.

Why do we need such a change? As article after article has pointed out, executive compensation keeps accelerating at a much faster pace than regular compensation. The market place will, as time moves along, maintain some control over the executive compensation. But this proposal is a way to help the ordinary working person.

In the 105th Congress, I introduced a stock option bill. I believe this new bill is an improved version because (1) the new bill covers substantially all employees, (2) the total deferral of the tax to the employee, plus purchase with pre-tax dollars, strongly encourages participation and long-term retention of the stock, and (3) the bill encourages employers to offer the tax-deferred compensation in the form of stock options by giving the employer a deduction for the value of the stock at the time of exercise.

The approach in this bill is primarily designed to attract the non-highly compensated employee, and would be an effective way to address the compensation gap and provide long-term security for the employee. We encourage our colleagues to join us by cosponsoring this legislation.