

## EXTENSIONS OF REMARKS

### RECOGNIZING THE 97TH ANNIVERSARY OF OUR LADY OF CHARITY ROMAN CATHOLIC CHURCH

#### HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. TOWNS. Mr. Speaker, I rise today to celebrate the 97th Anniversary of the founding of Our Lady of Charity Roman Catholic Church in Brooklyn, New York. Let me congratulate this "Faith Community of Black Catholics" who, under the guidance of Father Andrew L. Struzzieri, are continuing in the tradition of almost a century of dedicated work serving the emotional and spiritual needs of Brooklyn residents.

Since Our Lady of Charity Roman Catholic Church was founded, the members of the congregation have exemplified the very best in humanity through a common commitment to the Christian faith. As one of the oldest places of worship in Brooklyn, the congregation has adopted the tree as a symbol of the strong roots that Charity members establish to better themselves and, ultimately, the community. As is said in proverbs:

He is like a tree planted near running water, that yield fruit in due season, and whose leaves never fade. Psalm 1:3 NAB

Mr. Speaker, Our Lady of Charity Roman Catholic Church's reputation for being on the leading edge of the development of creative and innovative strategies to address human needs at home and abroad is an inspiration to us all. For the past three years some of their special contributions have been to present Brooklyn Senior High School Youth with scholarships and gifts toward their college education. Its Prison Ministry continues to be dedicated to work towards assisting those in their time of extreme need by way of prayer and positive actions. Its Ministers of Service provide Eucharist to the sick at Brookdale Hospital and those parishioners who are unable to leave their homes.

In closing, Mr. Speaker, let me again offer my sincere congratulations to Kerry Mills, Anniversary Chairperson, and the entire congregation of Our Lady of Charity Roman Catholic Church and to commend them on their immense contributions during these past 97 years. I hope my colleagues will join me in wishing them good fortune and continued blessings in the future.

### IN CELEBRATION OF THE TWENTY-FIRST BIRTHDAY OF ROBERT A. WEYGAND, JR.

#### HON. ROBERT A. WEYGAND

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. WEYGAND. Mr. Speaker, I rise today to recognize the twenty-first birthday of my son, Bobby.

As time goes on, and often at unfathomable speed as I advance in age, it is easy to forget some of the most precious moments in our life. I pen this statement to document one such special event, the twenty-first birthday of our son, Bobby. Now there are many sons and daughters that reached their twenty-first birthday on October 9, 2000 and I know how special they each must be to their parents. So I ask the Congress's indulgence if my perspective on this date is very personal, and not as objective as it should be, but my thoughts are entirely true, honest, and undeniable.

Bobby is the youngest of our three wonderful children and, as such, the benefactor of both pampering and brutal jokes. Being the only boy, he had the advice and assistance of his older sisters, whether requested or not. He always wanted to find his own way since "they just don't understand boys" as he would say. Life was not easy in those early years. For him, paths had been already cut by his parents and sisters and he was expected to follow them even when he wished for another course. He managed to do very well, which is not easy with such a dominating father. Everyone who knows him likes him because of who he is, that is a great accomplishment for anyone.

Changing schools, as he did, is not easy for any child and Bobby was no exception. Moving to a new school in third grade was very difficult, but he managed through the "new kid" taunting and jokes, and made friendships that will last him a lifetime. When we moved homes while he was still in high school, some cast unwarranted public scrutiny on him more than any student should endure. He accepted it with no complaints. Even harassing TV cameras at his high school graduation did not rattle his cage; he stood his ground. He was proud to graduate from East Providence High School with his friends. Through school, sports, and friendships, he has always made me proud to call him my son. He is even more than that, he is my friend.

Bobby is a very caring person (he gets that from his mom), sometimes forgetful (that's my fault), and always fun to be around (his sisters saw to that). I am very lucky to have a great family, each one of them provides a special light to my life. I love my son and my family and they love me. What greater gifts can life bring me, I know not. Happy birthday, Bobby.

### HONORING ADELLE GORDON ON HER 75TH BIRTHDAY

#### HON. KAREN MCCARTHY

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Ms. MCCARTHY of Missouri. Mr. Speaker, I rise today to honor Adelle Gordon, a psychiatric social worker from Rochester, New York, who is one of the unsung early pioneers of the women's movement.

Back in 1951, Mrs. Gordon, then a graduate student at Columbia University's School of So-

cial Work, wrote her dissertation on the conflicts of a group of young mothers who were torn between staying at home with their children or returning to work for financial or professional reasons. Her prescient paper, "A Study of the Adjustment of Fourteen Professional Women to Motherhood," touched on the difficulties facing working mothers in that era, with minimal support from spouses and employers, as well as the frustrations of housewives who felt culturally pressured to stay home. Mrs. Gordon's research evolved at a Central Park playground, where she took her own toddler son and met the women who became her subjects.

Mrs. Gordon, who will turn 75 on November 11, has devoted her social work career to counseling low income families, often referred by their local school districts. Starting out at the Hartford Family Service Society, she spent five years at the New Britain Child Guidance Clinic before joining the Rochester Mental Health Center in 1964. Recently retired, she has also taught at the University of Rochester. Married to David Gordon, she is the mother of two children, Bart (deceased) and Meryl, and has two grandchildren, Jesse and Nathan Gordon. As a working mother before the invention of the take-out, she developed her own domestic engineering system, cooking and freezing a week's worth of dinners in a day and defrosting the rest of the week.

Mr. Speaker, women like Adelle Gordon are rarely mentioned in the history books about the feminist movement in the United States. But their quiet contributions are what made this enormous generational change possible. Please join me in honoring Mrs. Gordon for her 75th year and for her pioneering service to families with working mothers.

### RECOGNIZING THE CONTRIBUTIONS OF AMERICAN PATRIOT ROBERT MORRIS

#### HON. MARK FOLEY

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. FOLEY. Mr. Speaker, I would like to recognize for the CONGRESSIONAL RECORD an American patriot who has gone largely unnoticed in our reflections of history but whose contributions to the founding of our great country were singularly significant and decisive.

The patriot was Robert Morris, and I am fortunate enough to have as constituents in my Florida district some of his descendants—notably Gladys Hungling of Sebring, a U.S. Army veteran of the Korean War.

Morris was a financier—but not just any financier. The 1962 "Dictionary of American Biography" calls him the "financier of the American Revolution," and for good reason. Without his considerable skills, it is all but certain that our founders would not have had the financial ability to fight and win the Revolutionary War.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

Robert Morris was born in 1734 in England. He came to live in Maryland as a child, at age 13, but soon became involved with a Philadelphia import-export business, in which he stayed involved for nearly 40 years. It was in this business that he honed his skills for finance, eventually becoming a leading member of trade—and arguably the wealthiest—in both Philadelphia and the colonies. Because of his prominence and skills, he became part of the center core of people who eventually shaped our land.

A close friend of George Washington, Mom's was a Pennsylvania delegate to the Continental Congress. More significantly, he was also one of only two colonials who signed all three of our founding documents: the Declaration of Independence, the Articles of Confederation and the Constitution.

And, as superintendent of finance under the Articles of Confederation, he was the fore-runner to our first American secretary of the treasury. It was Robert Morris who knew the "art magick"—as George Washington called Morris' skills in high finance—and he used those skills to secure funds for the war, often using his own credit and money to back it up. He also founded the first government-incorporated bank in the country, the Bank of North America, in order to finance Washington's Yorktown campaign in 1781. He did so, according to records in the National Archives, by obtaining a sizable loan from France and by using his own credit and funds.

Robert Morris' legacy to the founding of our country was not without controversy: During his own day, he was criticized for the way his personal finances were tied to the finances of his young country. But the fate of the two were very different. The war effort he made possible through his "art magick" succeeded. The Declaration, the Articles and the Constitution he signed gave birth to a great nation. Robert Morris himself ended up in debtors' prison, dying amid poverty and obscurity.

Yet it is to this American patriot that we ourselves are the debtors, Mr. Speaker. Because without his financial wherewithal, the ability to successfully wage the Revolutionary War—and become the great country we are—would have been lost.

#### SOUTHEAST TEXAS ENTERTAINMENT COMPLEX

#### HON. NICK LAMPSON

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. LAMPSON. Mr. Speaker, I rise today to recognize the groundbreaking of a new comprehensive entertainment complex in Southeast Texas. I specifically want to commend Jefferson County Judge Carl Griffith for his efforts in making the establishment of this facility a reality.

The development of the Southeast Texas Entertainment Complex means great things for the people of Southeast Texas. This 221 acre facility, which is scheduled to be completed by 2002, will contain a new fair grounds with 10 acres of midway; paved parking for 9000 vehicles; 80, 000 square feet of air-conditioned exhibit and convention space; an air-conditioned rodeo arena; an outdoor concert pavilion; Olympic-standard softball complexes; a rec-

reational vehicle park; a Regional Visitor's Center; jogging trails; and a wildlife habitat. This facility truly presents great opportunity for the citizens of Jefferson County and Southeast Texas.

This facility is slated to create an estimated 1,238 new jobs producing more than \$121.9 million payed in salaries to new workers. In addition, an estimated \$481 million will be pumped into the local economy. The Southeast Texas Entertainment Complex is expected to draw over 7.8 million visitors, nearly 3 million of them from outside the area.

Mr. Speaker, I am truly excited about the creation of this park and what this presents to the citizens of Southeast Texas. This facility will present phenomenal cultural, economic, and recreational opportunities to the citizens of Texas. I would once again like to offer my sincere gratitude to those who have helped to make the Southeast Texas Entertainment Complex a reality.

#### COSMETOLOGY TAX FAIRNESS AND COMPLIANCE ACT OF 2000

#### HON. NANCY L. JOHNSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mrs. JOHNSON of Connecticut. Mr. Speaker, I have introduced the "Cosmetology Tax Fairness and Compliance Act of 2000" to extend the same tax fairness provision applied to the tip-intensive restaurant industry, to the tip-intensive cosmetology industry. Just like restaurant owners, this legislation will permit salon owners to claim a credit against income tax for the employer's share of FICA (Social Security and Medicare) tax paid on tips paid to their employees.

Under current law, salons are required to pay FICA taxes on tips paid to their employees even though the employers do not pay the tip compensation to the employees or control the amount of tip compensation paid to their employees. The credit would be allowed only for FICA tax on tips paid to employees. It would not be allowed for SECA tax (Social Security and Medicare tax paid by the self-employed) paid by individual salon owners and independent contractors on tips that they receive.

In addition, the Act will also help to correct the problem of systemic tax evasion in the cosmetology industry. This proposed legislation would close a loophole in a group of tax compliance provisions that are intended to encourage everyone to comply with the tax law. Under present law, when an independent contractor provides services to a business, the business generally must provide the independent contractor with a Form 1099, and the IRS with the information contained in the Form 1099. This is vital information for the IRS because the form tells the Service the address and taxpayer identification number ("TIN") of the independent contractors. The IRS can then check to see if tax returns were filed by them. However, under current law, Forms 1099 are not provided to cosmetologists who are independent contractors because they are technically providing their services to individual customers, rather than to businesses. The legislation requires salon owners (and others who lease space to hairstylists and other cos-

metologists) to provide a type of Form 1099 to stylists and other cosmetologists operating as independent contractors on their premises, and to provide the IRS with the names, addresses and TINs of the independent contractors. It also requires salon owners (and other lessors) to provide a copy of an IRS publication describing the tax obligations of independent contractors. The IRS has a publication, Publication 3518 Beauty Industry Federal Tax Guidelines, that can be used for this purpose.

This minimal reporting requirement will go a long way in solving the widespread tax cheating that currently occurs in the professional salon industry. Today, thousands of law-abiding salon owners who pay their taxes, are placed at a competitive disadvantage by a persistent minority of the salon industry who do not report or underreport their revenues and tips. Legitimate salon owners are hurt when some stylists leave to become independent contractor "booth renters" believing their take home pay will increase because they won't report all (or any) of their revenues and tips. Legitimate salon owners are forced to replace the departed stylist, as well as losing the customers who follow the stylist to the underground economy.

Simple equity requires that salon owners not be asked to pay tax on tips that others choose to pay to their employees. The cosmetology industry should be placed on an equal footing with the restaurant and food delivery industries. Further, law-abiding salon owners should not be penalized and placed at a competitive disadvantage because they pay their taxes while others in the industry do not.

This identical bill was introduced in the other body by Sen. Rick Santorum. (R-PA). While Congress is not expected to act on this legislation in the waning days before adjournment, this legislation lays down a marker for reintroduction next Congress when we will push for enactment.

I urge my colleagues in the House to review this proposed legislation and to cosponsor the "Cosmetology Tax Fairness and Compliance Act" when it is reintroduced in the 107th Congress.

#### TRIBUTE TO LEO JOHN DEJAN

#### HON. JULIAN C. DIXON

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. DIXON. Mr. Speaker, I am pleased to pay tribute today to musician and octogenarian Leo John Dejan, of Los Angeles, California.

Born on May 4, 1911, in New Orleans, Louisiana, to John Dejan and Elodie Planchard Dejan, Leo began his musical career when at the tender young age of seven, he learned to play the violin. He went on to master the trumpet and by the time he was twelve, young Leo was earning money as a professional musician. In 1923 along with his brother, Harold, he formed his own band, calling it "The Original Moonlight Serenaders." The following year, Leo changed the name of the band to the "Black Diamond Orchestra." The Black Diamond's were very popular throughout New Orleans, French Quarter and on Lake Pontchartrain, playing at carnivals, in parades, and