

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

at dances. On occasion, they would play with legendary jazz musician Louis "Satchmoll" Armstrong.

Leo studied music at Xavier University in New Orleans. He became the school's bandmaster and in 1933 organized the university's first school band. While attending Xavier, he met Sister Katherine Drexel, founder of the Order of the Blessed Sacrament who on October 1, 2000, was canonized by Pope John Paul. Little did he know the significance of their meeting at that time, but today Leo is profoundly moved by his chance encounter with this remarkable woman, a former Philadelphia socialite and philanthropist, who would become Saint Katherine.

With the outbreak of World War II, Leo volunteered for duty with the United States Navy, serving as bandmaster at Lake Pontchartrain Naval Station. For a time, Leo's band could be heard every Sunday evening on the "Skyway to Victory" radio program on New Orleans radio station WWL.

On July 16, 1937, while still in the Navy, Leo married Helena Charbonnet. The couple had three children: son, Leo, Jr., and daughters Glynis Ann and Debbie Marie. The Navy transferred Leo and his family to Treasure Island in San Francisco, California, in 1944. After the war, they returned to New Orleans where Leo taught mathematics and music at Xavier, and returned to his musical career playing lead trumpet in local bands.

After his service with the Navy ended, in 1947 Leo and Helena moved the family West to Los Angeles. There he joined the city of Los Angeles' Bureau of Music as a contractor to the Parks and Recreation Department. He provided concert, Dixieland, and "longhair" bands to the city and played with the summer circus and Dixieland bands around town. He also did studio recording work, cutting sound tracks and backing sides.

As Leo's family blossomed and musical engagements became less reliable, he went to work for the United States Postal Service, operating out of Los Angeles' famed Ambassador Hotel. He continued to play in occasional jazz sets around town and in 1975 signed with Crescent Jazz Productions to appear in their "A Night in New Orleans" European tour, featuring the New Orleans Society Orchestra and Eagle Brass Band. Leo and Helena packed their bags and went abroad, where Leo played to packed audiences in Belgium, England, Germany, and Austria. It was an unforgettable occasion that Leo holds dear to his heart.

In 1992, Leo's beloved Helena passed away. For fifty-five years, she was his best friend, the love of his life, and his soul mate. He now lives with daughter Glynis and her husband, retired Los Angeles Superior Court Judge Dion Morrow, who have welcomed him into their warm and loving home. Despite his young 89 years, Leo continues to work in the community by volunteering for the Los Angeles County Sheriff's Department, working out of the Ladera sub-station.

When not volunteering, Leo, who will turn 90 on May 11, 2001, remains a life member of AFM Local 47. He is an active bowler and a member of the seniors clubs of Saint Bernadette Church and the Claude Pepper Senior Citizens Center. He is listed in Who's Who of American Jazz musicians, and when the spirit moves him, can often be found doing a set or two on his trumpet.

Mr. Speaker, it is a sincere pleasure to recognize the outstanding contributions of Leo John Dejan to the music industry and to jazz lovers everywhere. I am proud to call him my friend and on behalf of the residents of the 32nd Congressional District, I congratulate him on his exemplary career.

#### H.R. 4788: SMALL WATERSHED REHABILITATION

#### HON. LARRY COMBEST

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. COMBEST. Mr. Speaker, yesterday, October 24, 2000, the other body adopted H.R. 4788, a bill that contained a number of provisions important to U.S. agriculture and the rural areas of our country.

Among other items in this bill is legislative language contained in Title I of H.R. 728, the Small Watershed Rehabilitation Amendments, a bill Mr. LUCAS of Oklahoma introduced early in this Congress. The House adopted this legislation on July 17, 2000, but it was not acted on in the other body until yesterday.

The Small Watershed Rehabilitation Amendments of 2000 will authorize the Department of Agriculture to provide cost-share funding for local sponsors to rehabilitate dams that were built with USDA assistance. Under the Act, the Secretary of Agriculture will establish a system for approving requests for rehabilitation assistance, taking into account health, safety, environmental and cost considerations. Before approving a rehabilitation project for USDA funding, the Secretary will examine and consider all feasible options for rehabilitation, which under the bill may include correcting damage or deterioration of the structure, upgrading the structural measures to meet changed land use conditions or safety needs within the watershed, and decommissioning the structure.

The legislation is clear that a local sponsor may not be required to engage in a particular form of rehabilitation, and a project may not commence unless the Secretary and the local sponsor agree on the form of rehabilitation. At the same time, the Secretary will not place any specific form of rehabilitation assistance at a disadvantage when evaluating applications for rehabilitation assistance. It is expected that NRCS will follow the normal procedures for Federal agencies for water resource planning.

In closing, Mr. Speaker, the legislation contained in H.R. 4788 for dam rehabilitation under the small watershed program is important to rural areas, and I am pleased we have sent it on to the President for enactment. I commend the gentleman from Oklahoma, Congressman FRANK LUCAS, who is a valued member of the House Agriculture Committee, for his hard work and dedication to this issue.

#### RETIREMENT OF HON. TILLIE FOWLER

SPEECH OF

#### HON. OWEN B. PICKETT

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, October 24, 2000*

Mr. PICKETT. Mr. Speaker, I rise today to pay tribute to my colleague for whom I have

a profound sense of respect, the Honorable TILLIE FOWLER of Florida. Congresswoman FOWLER has a long and distinguished career of public service. TILLIE came to Washington to help secure the futures of our children by tackling and improving such things as education and defense. It is with the latter, that I have had the privilege to work closely with Tillie on the Armed Services Committee.

TILLIE's expertise in the field of defense and national security came as a result of her passion, dedication and commitment to our proud men and women who serve today in the armed services. As the Representative from the Jacksonville area, she has been a well-spoken advocate for our soldiers, sailors and marines standing watch, and has continuously worked to improve quality of life and readiness of our forces. She has earned respect from both sides of the aisle for her unrelenting efforts to make a difference in the lives of our children.

Congresswoman FOWLER will be missed in the House of Representatives in January 2001. I wish the best for her and her family in the future challenges they face, and thank her for her service to Florida and the United States.

#### IN HONOR OF MR. MICHAEL CUDAHY

#### HON. THOMAS M. BARRETT

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, October 25, 2000*

Mr. BARRETT. Mr. Speaker, today I honor Michael Cudahy, a distinguished constituent from Milwaukee.

Mr. Cudahy is a highly successful businessman whose innovation and hard work resulted in the founding of Marquette Medical Systems. His company is not only a leader in global production of medical diagnostic equipment, it has provided citizens of Wisconsin with jobs for 33 years.

In addition to his business savvy, Mr. Cudahy has donated his personal resources to programs and institutions that work to better the Milwaukee community. In 1996, Mr. Cudahy donated \$4 million to the construction of Discovery World and IMAX theater. The theater presents a signature film that guides the audience on an educational tour of Milwaukee, before each of its feature films. The film was created and narrated by Mr. Cudahy.

In the spirit of education, Mr. Cudahy contributed \$10 million to Marquette University for a mathematics and computer science building. Additionally, he donated \$2.5 million to the Medical College of Wisconsin for a cardiovascular center. Mr. Cudahy, who believes that "an ounce of prevention is better than a pound of cure," he has worked to improve the quality of life for children in Milwaukee.

The YMCA of Metropolitan Milwaukee received a generous contribution of 55 acres and \$5.5 million from Mr. Cudahy in 1998. The 55 acres that were once part of Mr. Cudahy's childhood home have been used to build the John C. Cudahy YMCA, a recreation facility that provides educational and fitness programs to area youth. Most recently, Mr. Cudahy made history with his \$3 million donation to the Boys & Girls Clubs of Greater Milwaukee. The contribution was the largest ever received