

life treating the elderly and the sick throughout the world. As a professional nurse, Martina worked with the elderly in numerous nursing homes and treated sick patients in hospitals and in other related health service establishments.

Since 1979, Martina served our community and a broader internationally-based community. Utilizing her skills in clinical and rehabilitative nursing, she worked with patients throughout New York and in her native country of Nigeria.

Martina was born in 1947 in Lagos State, Nigeria. After completing studies as a registered nurse in Nigeria and midwife studies in London, Martina relocated to the United States in 1977. Due to her love of nursing, she returned to school and earned her Bachelor of Science degree in Community Health at St. Joseph's College, NY and her Master of Science degree in Public Health from Long Island University.

Before completion of her Masters degree, Martina began her humanitarian services by serving the elderly as a Staff Nurse and then as Assistant Director of Nursing Services in the Jewish Home and Hospital for the Aged in New York. Soon thereafter, Martina decided to devote her services to a more under served group of patients as she returned to her native country to work with the Lagos State Ministry of Health in Nigeria. After gaining a more administrative understanding of the nursing/healthcare field, Martina returned to New York, where she assumed supervisory positions in the Jewish Home and Hospital for the Aged and in the Riverside Nursing Home. Martina finally completed her altruistic career as a Clinical Nurse Manager in the Beth Abraham Health Services in Bronx, New York where she devotedly served for the last 13 years.

Martina's love for nursing and helping those in need extended into her spiritual and personal life as well. As Martina developed spiritually, she became an active member of the Redeeming Love Christian Center in Nanuet, New York. In her final year, Martina joined her pastors in a "To Israel With Love" Pilgrimage. The extent of Martina's love for others was best displayed in her love for her family. She was a remarkable mother, wife, sister and friend. Her unconditional love for her husband, Mr. Sahib Ohiwafunsho Makinde, was paralleled only to the love of God. Her three beautiful children, Omoyeni, Omolewa, and Ifeoluwatobi, were her treasures as she raised them with the love and the kindness that only she possessed.

The memory of Mrs. Makinde is an inspiration to all, her humanitarian efforts having helped so many in our world-wide community.

Mr. Speaker, I invite my colleagues to join in extending our deepest sympathies to all of Martina Makinde's many loved ones, and to all who have been inspired by her remarkable efforts as a mother, a wife, friend, and humanitarian.

DEATH TAX ELIMINATION ACT OF 2000

SPEECH OF

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Friday, June 9, 2000

Mr. CASTLE. Mr. Speaker, I rise today in support of H.R. 8, the "Death Tax Elimination

Act of 2000." This legislation pursues an admirable goal—a return to the principle of single taxation. Taxing the event of death makes little economic sense. It causes small businesses and farms to close or partially liquidate their assets to pay this tax, which can be as high as 55 percent. In turn, that leads to job loss for the employees of the business. Therefore, the benefits of this legislation flow to far more people than just business owners and their families.

Unfortunately, some taxes are a necessary evil. No modern, industrialized society can provide roads, a judicial system, or care for the needs of the poorest among us based on the goodwill and philanthropy of individual citizens. Yet, that does not give the Federal Government license to tax everything. By phasing out the death tax, a business' assets are still subject to taxation, just not double taxation. They are subject to capital gains tax when the next generation makes an informed, rationale business decision to sell the assets. This causes much less disruption in business operations and often allows employees to keep their jobs.

My only hesitation with this legislation is its potential impact on the budget. Earlier this year, the Congressional Budget Office projected a 10-year budget surplus of \$888 billion assuming that discretionary spending increases at the rate of inflation. I am convinced that conservative economists, such as the Federal Reserve Chairman Alan Greenspan, are correct that paying down the national debt should be a high priority. This year, the House of Representatives has passed \$180 billion in marriage tax penalty relief over the next 10 years, \$123 billion in small business tax relief to accompany an increase in the minimum wage, and \$23 billion in repealing the Social Security Earnings limit that punished working seniors. Because the first five years of death tax relief in this bill were already included in the small business tax relief package, the additional cost of this bill is \$41 billion. In total, the House has passed \$367 billion in tax relief, which does not endanger the budget surplus. As this legislation moves to the Senate and negotiations with the Clinton Administration begin, I will be paying close attention to the budgetary impact of a comprehensive tax package, and I will work to ensure we have a balanced, fiscally responsible package.

Mr. Speaker, I urge you to work closely with the Senate and the Clinton Administration to arrive at a balanced tax package that provides tax relief for our family farms and small businesses.

A TRIBUTE TO LARRY SHARP, SAN BERNARDINO COUNTY BUSINESS LEADER OF THE YEAR

HON. JERRY LEWIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mr. LEWIS of California. Mr. Speaker, I would like today to praise the efforts of Larry Sharp, the president of Arrowhead Credit Union, who has been named Business Leader of the Year by the San Bernardino County Sun for the success he has brought the credit union, and his commitment to community involvement for himself and his business.

Larry Sharp took over financial management of the San Bernardino County Central Credit Union in 1982, vowing to turn around within 24 to 30 months the troubled financial institution that served local government employees. Under his management, the credit union turned a profit within 18 months.

During Larry Sharp's 18-year tenure, what is now known as Arrowhead Credit Union has grown from 24,000 members with assets of \$42 million to nearly 100,000 members and assets of \$404 million.

But the credit union is much more than a financial success under Larry Sharp. It has become a community asset.

Under his leadership, Arrowhead Credit Union donated funds to create a classroom at California State University, San Bernardino, that helps students learn real-time securities trading just as if they were working for a broker.

The credit union has also given free space to create the Community Advancement Resource Center, which helps small businesses and start-ups. The credit union has set aside \$250,000 for micro-loans for businesses using the center, which is a cooperative venture between the university's Center for Entrepreneurship, the Inland Empire Small Business Development Center and the U.S. Small Business Administration.

Arrowhead plans to open a branch this year on San Bernardino's West Side, whose primarily African-American and Hispanic residents have not been served by a local financial institution since 1984. And the credit union has pledged \$20,000 a year to the CORE 21 program of the Inland Empire Economic Partnership to foster high-tech jobs in the area.

Mr. Speaker, it is clear that under Larry Sharp's leadership, Arrowhead Credit Union has shown the kind of leadership that helps a community prosper and grow along with its businesses. I ask you and my colleagues to join me in congratulating him on the well-deserved recognition as Business Leader of the Year.

DR. FRANK MCCONNELL HONORED POSTHUMOUSLY WITH TEACHING AWARD

HON. LOIS CAPPS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mrs. CAPPS. Mr. Speaker, it gives me great pleasure to bring to your attention that Professor Frank McConnell was posthumously presented with the Outstanding Teaching Award by the Alumni Association at the University of California, Santa Barbara. Frank McConnell was a professor of English at UCSB for over three decades, and enjoyed a career that touched the lives of countless students who were inspired by his own love of literature.

As a member of the UCSB community, I knew Frank well, Mr. Speaker. I knew him to be passionate about the works he was teaching, engaging generations of students with his infectious love of books, writers, and their ability to communicate important ideas. There are many stories about Frank inspiring students to stay in school to finish their degrees, to major in English, and even to pursue a career in academia.

Frank also wrote a fiction and non-fiction, including a series of mysteries featuring a character he readily admitted bore a resemblance to himself: "chain-smoking, hard-drinking, foul-mouthed." He was awarded a Guggenheim Fellowship, a Fulbright Professorship, and chaired the 1991 Pulitzer Prize fiction jury. Also over the course of his distinguished career, Frank was named the Mortarboard Teacher of the Year five times.

Frank McConnell, however, was not a "typical" academic. He could be flamboyant, colorful, and even eccentric. His classes did not end when the bell rang and the period was over. His students would follow him to the coffee shop, the student center, or the pizza parlors in Isla Vista. He helped make college fun and stimulating at the same time!

We miss Frank, and extend to his wife Celeste our best wishes for a quick recovery. She and Frank would have been proud of Celeste's son, Eric Friedman, who was raised from a young age by Frank. Eric received the award on behalf of Celeste—and Frank—and was himself a wonderful tribute to Frank's life.

Teachers, as you know well, Mr. Speaker, are among America's most important treasures. Frank McConnell was an exceptional gem, and his talent contributed in its own modest way to our Nation's greatness. I want to congratulate UCSB Chancellor Henry Yang and the UCSB Alumni Association for their emphasis on the value of teaching at a first rank research university, and for recognizing this exceptional and inspirational teacher, Professor Frank McConnell.

Mr. Speaker, I ask my colleges to stand and join me in paying special tribute to Dr. Frank McConnell.

TRIBUTE TO THE LATE FRED CAPPS

HON. ED WHITFIELD

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mr. WHITFIELD. Mr. Speaker, I rise with sadness and regret to call to the attention of the Members of Congress and the Nation the tragic murder of the Honorable Fred Capps of Burkesville, Kentucky.

Fred was a friend of justice, a dedicated and respected public official, and a personal friend. He served with distinction and diligence as Commonwealth's Attorney for Cumberland, Monroe, Adair and Casey counties in the southeastern tip of the First Congressional District from 1994 until his death on June 5, 2000. He was murdered in his home shortly after dawn by a gunman who was scheduled to be prosecuted by Mr. Capps later that day.

Heroically defending himself, his home and family, Fred was able to arm himself as the intruder shot his way into the Capps' home. Though severely wounded, Fred was able to return fire, mortally wounding the intruder, probably saving the lives of his wife and two children, who were at home during the shooting.

Fred Capps was an honest, hard-working prosecutor who brought honor to America's criminal justice system. His public contributions mirrored the way he lived his private life. He was dedicated to his wife Catherine and children John Steven and Lynda, to the law,

and to his community. This tragedy reminds us again of the debt we owe to Fred Capps and his colleagues, whose commitment to law and order exposes them to the constant possibility of vengeance and violence. They deserve our support, our appreciation, and our prayers.

DEATH TAX ELIMINATION ACT OF 2000

SPEECH OF

HON. J.C. WATTS, JR.

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

Friday, June 9, 2000

Mr. WATTS of Oklahoma. Mr. Speaker, I rise today in strong support of H.R. 8, the Death Tax Elimination Act. I am proud to have joined many of my colleagues as a co-sponsor of this long-overdue, corrective legislation. However, a few of my colleagues have called eliminating the death tax "unfair."

Mr. Speaker, what is fair about forcing a grieving family to worry about losing the family business or farm to the IRS, especially when they have just lost a loved one? Did the government put in the long hours and make the sacrifices to build this business or work this farm? Did the government work hard to leave a legacy to its children? The answer, Mr. Speaker, is clearly "no" but when a person dies in this country, an outrageous tax kicks in on the poor soul's estate.

The death tax is also "unfair" because it is a form of double taxation. Small business owners and family farmers pay taxes on their investments and work throughout their lifetime, including but not limited to income tax, capital gains tax, and even property tax. And those who claim this will only benefit the rich have not talked to farmers and small business owners in Oklahoma.

Mr. Speaker, it comes down to this. The harder you work, the more you sacrifice to invest in your farm or small business, and what is your reward if you succeed? Your reward is to give the government a larger piece of what you had hoped to pass on to your heirs. In fact, the government's take goes all the way to up to 55 percent—that is over half of the worth—of your estate. The government even imposes an additional five percent surcharge tax on top of this if your estate reaches \$10 million or more—reaching a whopping marginal tax rate of 60 percent. Mr. Speaker, how did the government earn the right to over half of what you have spent a lifetime to build? How did the government become more entitled to your estate than your heirs?

The Republican Congress is working to repeal this unfair tax so that family businesses don't have to be sold to pay a tax bill, but instead can be passed down to children and grandchildren, and family farms can continue to exist. With this kind of tax penalty, it is no wonder that less than half of all family-owned businesses survive the death of a founder and only about five percent survive to the third generation. Under our current tax laws, it is cheaper for someone to sell a business before dying and pay the capital gains tax than to pass it on to his children. This is a grave injustice that cannot continue.

It has been said only in America can one be given a certificate at birth, a license at mar-

riage and a bill at death. The death tax is contrary to the free-market principles on which this Nation was founded. We should be encouraging businesses, especially small businesses, not creating obstacles for their existence.

The Republican Congress has a track record of being pro-family and pro-business. We take family businesses very seriously. When mom-and-pop shops are closing up because of an outdated tax policy, it requires leadership and determination to remedy the situation. I am pleased to be a part of this effort.

No one should have to meet the undertaker and the IRS on the same day. The time is now to end, once and for all, the Federal death tax. The winners will be consumers, small businesses, family farms and loving families all over the country who have enough to think about when there is a death in their household. Paying Uncle Sam should not be part of the grieving process.

I urge my colleagues to support H.R. 8, the Death Tax Elimination Act.

RECOGNIZING DANIEL L. WOODALL

HON. JOSEPH M. HOFFEL

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 12, 2000

Mr. HOFFEL. Mr. Speaker, I rise today to congratulate Daniel L. Woodall for being honored with the Unico Gold Medal of Achievement Award. Dan was chosen for his special contributions to humanity by the Philadelphia Chapter of UNICO. I am pleased to acknowledge his outstanding accomplishments.

Mr. Woodall began his association with Laborers' Local 135 in 1970 and has been active in many positions in the union. One of Dan's first leadership positions was in 1978 when he served as a delegate to the Philadelphia Laborers' District Council where currently he serves as the President. He has served as Trustee and Co-Chair for the Laborers' District Council Construction Industry Pension Fund and the Laborers' Education and Training/Apprenticeship Fund. He has also been Co-Chairman of the Chester and Montgomery County Building Trades Committee and was elected Alternate Vice-President for the Laborers' Eastern Pennsylvania States AFL-CIO. In 1999, Mr. Woodall was appointed by Governor Ridge to the Pennsylvania State Apprenticeship and Training Council, and currently serves on the Montgomery County Work Force and Investment Board for the Training and Employment Program.

Mr. Woodall is also involved in a variety of civic and charitable events in the local community. Some of his activities include raising funds for the Cerebral Palsy Labor All-Star Classic and participating in events for the Boys Town of Italy and Unico Salute to Labor. In short, Dan not only contributes significantly in the labor movement but is also a man of action and integrity in his community.

The Philadelphia Chapter of UNICO has wisely chosen Dan Woodall as the recipient of this award. Dan is truly a man who espouses quality union leadership, civic endeavors, family harmony and fits the Unico motto, "Service Above Self."