

and thousands of families he has served over the years. I am proud to know of the accomplishments of Reverend Gardner over the last 50 years and wish him many more years of service.

Mr. Speaker, please join me in honoring the community services of Rev. Royal J. Gardner. I am including for the CONGRESSIONAL RECORD a copy of a recent article that appeared in the Berkshire Eagle on June 16, 2001, that details his extraordinary career.

SACRED HEART VICAR CELEBRATES 50 YEARS

PITTSFIELD.—The Rev. Royal J. Gardner, parochial vicar of Sacred Heart Parish, celebrated the 50th anniversary of his ordination to the priesthood June 7.

A commemoration of the event took place June 10, on the 50th anniversary of his first Mass. The Mass at Sacred Heart was concelebrated by Gardner and several visiting priests. Approximately 400 friends and parishioners attended a reception that followed in the school hall.

Gardner was born in Brooklyn, N.Y., on April 28, 1924 to Royal C. Gardner and Beatrice Dwyer Gardner Furer. He was educated at St. Mark's Grammar School and St. Augustine's High School in Brooklyn. He graduated from Providence (R.I.) College in 1945 and began his study for the priesthood at the Dominican House of Studies in Springfield, Ky., the St. Joseph Dominican House of Philosophy in Somerset, Ohio, and the Dominican House School of Theology in Washington, D.C.

He was ordained a priest in the Dominican Order on June 7, 1951, at St. Dominican's Church in Washington by auxiliary Bishop John McNamara.

Gardner's first assignment was to St. Vincent Ferrer Church in New York City. He then became dean of admissions at Providence College, a position he held from 1955 to 1968. He served as a retreat director at the St. Stephen Dominican Retreat House in Dover.

He was assistant to the Dominican provincial of St. Joseph's Province in New York City from 1974 to 1980.

In 1989, Gardner, wishing to return to parish work, was incardinated by the Rev. Joseph Maguire, bishop of Springfield. Incardination is the process by which priests from one diocese are accepted into another diocese for service.

Gardner spent several months at St. Joseph's in Pittsfield before he was assigned to Sacred Heart as parochial vicar in September 1989. Because he is not yet ready to retire from the active priesthood, at the end of June he will move to St. Teresa's Church to assist the Rev. John Varley.

Gardner has traveled widely in the past and has assumed the responsibility of directing the gardening on the church's ground over the years.

CHANGE IN ESTATE TAX WOULD HURT MANY

HON. DOUG BEREUTER

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. BEREUTER. Mr. Speaker, this Member would ask his colleagues to consider carefully the following Op-Ed from the July 7, 2001, edition of the Omaha World Herald, entitled "Change in Estate Tax Would Hurt Many," as this Op-Ed raises some of the very concerns raised by this Member.

[From the Omaha World Herald, July 7, 2001]

CHANGE IN ESTATE TAX WOULD HURT MANY

(By Gary L. Maydew)

The new tax bill gradually raises the exemption from estate taxes from the current \$675,000 to \$3.5 million by the year 2009. The estate tax is then scheduled to be repealed for the year 2010 (through only for one year). So the new law is much better for estate holders in Nebraska and Iowa who hold a lot of appreciated farmland, right?

Not so fast. Accompanying the repeal of estate taxes will be a change in the income tax basis for inherited assets that will be much worse for all but a handful of estates than is the current estate tax. Under current law, the income tax basis of property inherited is "stepped up" to fair market value at death. This means that the unrealized capital gains existing at death are never taxed. The new law will, effective in 2010, change the basis to what is known as a carry-over basis. Result: The seller of the property will have a whopping capital gains tax bill.

Example 1: Assume that I.B. Widow dies in 2001 holding farmland with a value of \$1 million. The land was purchased many years ago at a cost of \$200,000. After deducting various expenses, her taxable estate before the exemption is \$675,000. Therefore the unified credit (which has an exemption equivalency of \$675,000) results in zero tax. Shortly thereafter, her heirs sell the land. Because their income tax basis is stepped up to \$1 million, they will have little or no taxable gain on the sale.

Example 2: Assume the same facts except that she dies in 2010. Again there is no estate tax: But now when her heirs sell the farmland, her tax basis of \$200,000 carries over to them. Result: They have an \$800,000 capital gain and could owe as much as \$160,000 of tax.

Congress must have a short memory. The stepped-up basis rule was briefly repealed in 1976. The resulting outcry from tax practitioners who had the difficult (often impossible) job of determining the tax basis of decedents' property was so loud that Congress retroactively repealed the law change.

Under current law, only a tiny percentage of decedents even have to file federal estate tax returns (3.4 percent for those who died in 1995). Only 668 estate tax returns of Nebraska residents were filed in 1997. Those decedents had an average gross estate of about \$1,480,000 and paid an average estate tax of slightly more than \$94,000.

So in return for exempting a very small number of wealthy decedents from estate tax, we will be subjecting millions of heirs to a capital gains tax on property they inherit, and further subjecting them to the difficulty of providing the tax basis of property that may have been acquired decades earlier. This is not a good trade-off.

HONORING THE LIFE OF ED SMITH

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to honor Ed Smith as we sadly mourn his passing. Ed was a man devoted to his family and served a dedicated career as the Centennial football coach and school district administrator. Ed has been a model to us all, teaching us how to win, how to lose graciously, and how never to give in.

Professionally, Ed was revered by his colleagues. Central coach, principal and teacher

John Rivas told Loretta Sword, of The Pueblo Chieftain, "He was the godfather of it all, you might say, and he was always there to help me if I had a problem or a situation I didn't have a handle on." His initiative helped ensure that the Dutch Clark Stadium had the financial and community support necessary to be built. Also, he made certain that the annual All-Star games were properly organized when they were in Pueblo, and that everything went smoothly and safely. For his success, he was named Honorary Meet Director of the Colorado statewide track meet he helped bring to Pueblo, and was honored for his work with the athletic arena for the community. Ed was a gifted athlete himself, and he never lost his love for competition, or his skill at it. When he was 91 years old, he shot a hole-in-one with thirty-year-old golf clubs he received as a retirement gift.

Throughout his life, Ed received many honors and awards, including having his name included in the Greater Pueblo Sports Association Hall of Fame and the Centennial Hall of Fame. Perhaps his greatest reward was that, as former coach Sollie Raso attested, "I honestly think . . . Ed and his wife, they were at peace with one another, their family, and their God." Indeed, Ed was a dedicated husband up until his wife, Margaret Boyer Smith, passed away. He also devoted himself to his two sons, Dr. Dean B. Smith, who preceded him in death, and Dr. E. Jim Smith. Ed also had sixteen grandchildren and nineteen great-grandchildren.

Clearly, Mr. Speaker, Ed Smith was an inspiration to his students, colleagues, family and friends. His dedication and devotion to all of his endeavors are unparalleled and should not go without recognition. I am proud to have this opportunity to pay tribute to such an amazing man, he will be greatly missed.

HONORING GERALD RENUART

HON. PETER DEUTSCH

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. DEUTSCH. Mr. Speaker, I rise today to honor a man who will be greatly missed by all those who knew him. A man who served his country proudly, and a man who displayed immeasurable love for his work, his community, his life, and his family. It brings me great sadness to report that Gerald J. Renuart of Lighthouse Point, Florida, passed away on June 24, 2000, at the age of 63 after a lengthy battle with cancer.

Gerald Renuart was born in Coral Gables, Florida. He attended school at the University of Miami where he received a degree in business, and went on to Nova University where he received his Master's Degree. Upon graduation, he began what was to become a very long, meaningful life as a contributor to both his country and community in a variety of ways.

A strong believer in the importance of mentoring, Gerald worked with local youth through his participation with the Boy Scouts. As a member of the organization for 25 years, he held the position of Scoutmaster for National and World Jamborees, Roundtable Commissioner, and District Chairman. He was awarded scouting's highest award, the Silver Beaver, for his loyal and dedicated service.

Gerald also occupied the role of civil servant for many years. He worked as a Town Manager for Surfside for nine years, and then served as a City Administrator and Executive Assistant to the Mayor of Lighthouse Point for 23 years. In addition, he was past president of the American Society of Public Administrators and the Municipal Finance Officers of America. In recognition of his outstanding public service, Gerald Renuart was honored by then President Jimmy Carter.

As a retired Naval Officer, Gerald Renuart will be given full military honors at Arlington National Cemetery on July 20, 2001. These honors serve as an example of the caliber of man he was and will compliment the other accolades received by Mr. Renuart in recognizing him as an admirable and exceptional member of his family, community, and nation.

Mr. Speaker, Gerald Renuart was both well-loved and widely respected by all those blessed to have known him. He is survived by his father, Firmin, his two brothers, Michael and Robert, his sister, Claudette Voehringer, his loving wife of 40 years, Maureen, his children, Shirley Dion, Ronald and Daniel, and eight grandchildren. Gerald selflessly served his country. His life's work was his dream. And his family was a source of admiration and great pride. Today we celebrate Gerald's life, which serves as a wonderful example to all who follow in his footsteps.

PERSONAL EXPLANATION

HON. BOB RILEY

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. RILEY. Mr. Speaker, I was unavoidably detained for rollcall No. 229, to honor Paul D. Coverdell. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 230, commending the United States military and defense contractor personnel responsible for a successful in-flight ballistic missile defense interceptor test on July 14, 2001. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 231, on agreeing to the substitute amendment. Had I been present I would have voted "no." Mr. Speaker, I was unavoidably detained for rollcall No. 232, proposing an amendment to the Constitution of the United States authorizing the Congress to prohibit the physical desecration of the flag of the United States. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 233, on agreeing to the amendment. Had I been present I would have voted "yes." Mr. Speaker, I was unavoidably detained for rollcall No. 234, on agreeing to the amendment. Had I been present I would have voted "no." Mr. Speaker, I was unavoidably detained for rollcall No. 235, on agreeing to the amendment. Had I been present I would have voted "no."

CONGRATULATIONS TO CYRIL SWEENEY FROM CASTLEKNOCK, DUBLIN, IRELAND, ON HIS 60TH BIRTHDAY

HON. PETER T. KING

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. KING. Mr. Speaker, I proudly rise today to honor and congratulate Cyril Sweeney, a true friend of mine from Castleknock, Dublin, Ireland, who celebrated his 60th birthday this past July 7th.

Cyril, the fourth of nine children, was born in Muckerstown, County Dublin, and raised in County Meath. Educated at Kilbride Primary School, Ballinkill STB and University College, Dublin, Cyril distinguished himself as a student and went on to become an accomplished horticulturist. For a number of years Cyril has been the proprietor of Sweeney Landscapes Ltd. in Dublin.

Most importantly, however, Cyril is the proud father of six children and grandfather of four grandchildren. And most significant to me, Cyril's eldest son John married my daughter Erin this past February 17th. While everything about the wedding and the reception went well, it was acknowledged by all that the highlight of the day was the speech Cyril delivered at the reception. The consensus of those in attendance was that Cyril's speech—which explored and explained life and its mysteries and its unexpected twists and turns—ranks alongside Cicero's Orations, Lincoln's Gettysburg Address and the 1916 Easter Proclamation.

I wish Cyril the happiest of birthdays and many more to come.

RECOGNITION OF NATIONAL SECURITY EDUCATION PROGRAM SCHOLARSHIP RECIPIENTS

HON. STEPHEN HORN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. HORN. Mr. Speaker, I rise today to recognize two students from my district who are the recipients of the National Security Education Program's David L. Boren Undergraduate Scholarship Awards. Since its creation by Congress in 1991, the National Security Education Program has awarded over 1,300 undergraduate scholarships and over 700 graduate scholarships.

The program addresses the need to increase the ability of Americans to communicate and compete globally by knowing the cultures and languages of other countries. Scholarships are awarded to undergraduates to study abroad in subjects critical to United States national security. Recipients earn their awards through a rigorous national merit-based competition that includes hundreds of applicants.

Ms. Sarah Chankin-Gould of Long Beach, California, attends Occidental College in Los Angeles, California. With the National Security Education Program scholarship, she will study international relations and Spanish language and literature in Mexico.

Ms. Frances Sullivan-Lewis, also of Long Beach, is enrolled at Brandeis University in

Waltham, Massachusetts. She plans to study history and East European language and literature in Russia.

I commend these two students for their hard work throughout their scholastic careers and I am proud to recognize their accomplishments.

HONORING LEO KOLLIGIAN

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. RADANOVICH. Mr. Speaker, I rise today to honor Leo Kolligian for his extensive contributions to the educational community in California's San Joaquin Valley. Most recently, Mr. Kolligian's commitment to education was demonstrated by a generous gift made to the University of California, Merced.

Mr. Kolligian, a longtime University of California regent, has been a strong proponent of expanding the UC system to respond to the increasing demand for quality public higher education in the state of California. As chairman of the Board of Regents, Mr. Kolligian was at the forefront of the efforts to add three new campuses in the University of California system. The first of these will be built in Merced, in the San Joaquin Valley. A ceremony was held at the UC Center in Fresno, CA, announcing that the library on the campus of UC Merced will be named after Mr. Kolligian and his late wife Dottie.

Mr. Speaker, I am pleased to honor Leo Kolligian for his dedication and generosity to education in the San Joaquin Valley. I urge my colleagues to join me in lauding his commitment to expanding the educational opportunities available to the people of California.

TRIBUTE TO DAVID CURRY

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, July 18, 2001

Mr. SKELTON. Mr. Speaker, let me take this means to pay tribute to David Curry of Sedalia, Missouri, who was recently named the Missouri Economic Development Council District 4 Volunteer of the Year.

The Missouri Economic Development Council is an association of professionals and volunteers that is dedicated to improving the economic climate of Missouri through programs of professional development, public policy, marketing and communication. The Missouri Economic Development Council recognizes that professional developers have an enormous task. It is only by the work of volunteers that these professionals and their respective communities are successful.

Mr. Curry has been involved with Pettis County, Missouri, economic development since the early 1970s. He was instrumental in forming the first industrial development group that brought many industries to Sedalia. Today, these businesses serve as the basis for the area's economic well-being. Currently, Mr. Curry serves as President of the Sedalia-Pettis County Community Service Corporation.

Mr. Speaker, David Curry deserves to be recognized for his tireless commitment to the