

I have often spoke of the importance of volunteer work and the tremendous impact volunteers have on our communities. When I speak of the time and dedication that they give, I often think of all the good work Rose has done. A founder and past editor of the Bella Vista Reporter, Rose continues to write for the residential publication, ensuring that residents are informed about those issues most important to seniors. Rose has been the President of Bella Vista's 321 Club for over twenty years and she continues to volunteer as a courtesy caller—making several calls each morning to check on her friends and neighbors.

For the past thirty years, Rose has dedicated her energy and enthusiasm to giving a strong voice to the residents of Bella Vista and the elderly. In addition to her work at Bella Vista, Rose has also given her time to numerous local and State committees and service organizations. She continues to be an active member of the Committee on Aging for the State of Connecticut, the Committee Supporters of Hospice, and the Committee of the Elderly for the City of New Haven. Over the course of three decades, Rose has established herself as one of the most vocal advocates for Connecticut's elderly.

Rose is known throughout the City of New Haven for her work as Democratic Ward chair for New Haven's 13th Ward. Her vibrancy and fervor is contagious—exhibiting the energy and tenacity one would see in someone more than half her age. Rose's commitment to public service is undeniable and she has certainly left an indelible mark on the local political arena.

A mother of four, grandmother of three, and great-grandmother of three, I am continually in awe of the seemingly endless commitment and dedication Rose shows each day. I am proud to stand today and join her children, Penny, Peggy, Ernestine, and Susan, family, friends and community members in extending my sincere thanks and appreciation to Rose Sorrentino for her many contributions to our community. My warmest wishes for many more years of health and happiness. Happy birthday!

BOROUGH OF BUTLER
CELEBRATES CENTENNIAL

HON. RODNEY P. FRELINGHUYSEN
OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. FRELINGHUYSEN. Mr. Speaker, I am proud to offer congratulations to the Borough of Butler, of Morris County, New Jersey, which celebrates its centennial anniversary today.

Although known as Butler today, this community was originally called West Bloomingdale.

Nestled in the foothills of the Ramapo Mountains, West Bloomingdale was still a village until, in 1879, land speculators realized the economic opportunities that could come to this area along the banks of the Kakeout Brook and Pequannock River.

The growth of the community is directly linked to the development of the rubber industry in the area. In fact, the community honored the president of the American Rubber Company, Richard Butler, by naming its post office after him in 1881.

Through the efforts of Mr. Butler, the land was surveyed and the village streets were laid out. Mr. Butler also donated land for the early school and the churches within the community.

As an industrial community, Butler experienced extensive growth, both economically and socially. Factories were built, the population grew, freight and passenger train service thrived.

By an act of the New Jersey Legislature, Butler became incorporated on March 13, 1901.

Prominent in the continued development of the borough was the American Hard Rubber Company and the Pequannoc Rubber Company, which employed over 1,000 people. The relatively stable employment picture of these two plants contributed to the economic welfare of the community.

The Borough of Butler owned municipal services not possessed by many other towns of a like size in the country. The Butler Water Company and The Butler Electric Company have serviced Butler and surrounding communities since the early 1900's. In 1902 the Butler Volunteer Fire Department was formed. Law enforcement was handled under the Marshall system from 1901 until March 13, 1939 when the Butler Police Department was started. The borough has graciously funded the Butler Museum since 1976 so that its history can be retained.

A fire at the Pequannoc River Company in 1957 and the closure of the Amerace Corporation (American Hard Rubber Company) in 1974 brought an end to the heyday of the factories in Butler and the beginnings of the lovely town one sees today.

Butler's Centennial Celebration has its 7,200 residents reminiscing about its rich history and it has them looking forward to retaining Butler's "small town" quality, which serves as an attraction for small business' and industries.

The mayor and town council are beginning the next 100 years by revitalizing the borough with an attractive downtown area, by its continuing support of its schools, and by ongoing beautification programs for the borough park.

Mr. Speaker, I urge you and my colleagues to join me in congratulating the Borough of Butler on its 100th anniversary.

IN MEMORY OF SHERIFF GENE
DARNELL

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. SKELTON. Mr. Speaker, it is with deep sadness that I inform the House of Representatives of the passing of my good friend Gene Darnell, a resident of Lexington, Missouri. He was 68.

Gene, a son of the late Ennis Mark and Hannah K. Elkins Darnell, was born in Dover, Missouri, on June 12, 1932. He married Leona "Onie" Clouse on March 6, 1954. Gene then served honorably and successfully in the United States Army. He was very proud of his service as a soldier.

Gene was a deputy sheriff for Lafayette County from 1959 to 1964. In 1964, he was elected Sheriff of Lafayette County, and he was reelected six additional times. Gene was

truly a unique and highly respected politician, a brilliant investigator, a masterful interrogator and a believable witness. He was founding member of the Missouri Rural Major Case Squad, and was Missouri Sheriff Pension Board Director. He was also a graduate of the Federal Bureau of Investigation National Academy.

Mr. Speaker, Gene Darnell will be greatly missed by all who knew him. I know the Members of the House will join in extending heartfelt condolences to his family his wife Onie and his siblings, Fred Darnell, Kathryn Hayes and Mary Ann Mais.

INTRODUCTION OF THE TELEWORK
TAX INCENTIVE ACT

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. WOLF. Mr. Speaker, today I am introducing a bill to provide a \$500 tax credit for telework. The purpose of my legislation is to provide an incentive to encourage more employers to consider telework for their employees. Telework should be a regular part of the 21st century workplace. The best part of telework is that it improves the quality of life for all.

Nearly 20 million Americans telework today, and according to experts, 40 percent of American jobs are compatible with telework. Telework reduces traffic congestion and air pollution. It reduces gas consumption and our dependency on foreign oil. Telework is good for families—working parents have flexibility to meet everyday demands. Telework provides people with disabilities greater job opportunities. Telework helps fill our nation's labor market shortage. It is also a good way for retirees to pick up part-time work.

Companies save significantly when they have a strong telecommuting program. At one national telecommunications company, nearly 25 percent of its employees work from home at least one day per week. The company found positive results in the way of fewer days of sick leave, better worker retention, higher productivity, and increased morale.

According to a George Mason University (Fairfax, VA) study, for every 1 percent of the Washington metropolitan region workforce that telecommutes, there is a 3 percent reduction in traffic delays. George Mason University completed another study which suggests that on Friday mornings there is a 2- to 4-percent drop in traffic volume in the Washington metro region, a so-called "Friday effect."

This is promising news because it means that with just a 1- to 2-percent increase in the number of commuters who leave their cars parked and instead telework just one or two days per week, we could get to the so-called "Friday effect" all week long.

Two years ago, I participated in Virginia Governor James Gilmore's telework task force. I want to take the opportunity to congratulate Governor Gilmore for his strong leadership and involvement in telework. The governor's task force made a number of recommendations to increase and promote telework. One recommendation was to establish a tax credit toward the purchase and installation of electronic and computer equipment that allow an employee to telework. For

example, the cost of a computer, fax machine, modem, phone, printer, software, copier, and other expenses necessary to enable telework could count toward a tax credit, provided the person worked at home a minimum number of days per year.

My legislation today would provide a \$500 tax credit "for expenses paid or incurred under a teleworking arrangement for furnishings and electronic information equipment which are used to enable an individual to telework." For example, the cost of a computer, fax machine, modem, software, etc., as well as home office furnishings would apply toward the credit. An employee must telework a minimum of 75 days per year to qualify for the tax credit. Both the employer and employee are eligible for the tax credit, but the tax credit goes to whomever absorbs the expense for setting up the at-home worksite.

I have stated before that work is something you do, not someplace you go. Hopefully we can make telework a commonplace as the morning traffic report. There is nothing magical about strapping ourselves into a car and driving sometimes up to an hour and a half, arriving at a workplace and sitting before a computer. We can access the same information from a computer in our living rooms. Wouldn't it be great if we could replace the evening rush hour commute with time spent with the family, or coaching little league or other important quality of life matters?

Mr. Speaker, I hope our colleagues will consider signing on as a cosponsor of this proposal to promote telework and provide choices for employees in the workplace.

H.R. —

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Telework Tax Incentive Act".

SEC. 2. FINDINGS.

The Congress finds as follows:

(1) Federal, State, and local governments spend billions of dollars annually on the Nation's transportation needs.

(2) Congestion on the Nation's roads costs over \$74,000,000,000 annually in lost work time, fuel consumption, and costs of infrastructure and equipment repair.

(3) On average on-road-vehicles contribute 30 percent of nitrogen oxides emissions.

(4) It is estimated that staying at home to work requires 3 times less energy consumption than commuting to work.

(5) It was recently reported that if an identified 10 to 20 percent of commuters switched to teleworking, 1,800,000 tons of regulated pollutants would be eliminated, 3,500,000,000 gallons of gas would be saved, 3,100,000,000 hours of personal time would be freed up, and maintenance and infrastructure costs would decrease by \$500,000,000 annually because of reduced congestion and reduced vehicle miles traveled.

(6) The average American daily commute is 62 minutes for a 44-mile round-trip (a total of 6 days per year and 5,808 miles per year).

(7) The increase in work from 1969 to 1996, the increase in hours mothers spend in paid work, combined with a shift toward single-parent families resulted in families on average experiencing a decrease of 22 hours a week (14 percent) in parental time available outside of paid work they could spend with their children.

(8) Companies with teleworking programs have found that teleworking can boost employee productivity 5 percent to 20 percent.

(9) Today 60 percent of the workforce is involved in information work (an increase of 43 percent since 1990) allowing and encouraging decentralization of paid work to occur.

(10) In recent years, studies performed in the United States have shown a marked expansion of teleworking, with an estimate of 19,000,000 Americans teleworking by the year 2002, 5 times the amount in 1990.

SEC. 3. CREDIT FOR TELEWORKING.

(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to foreign tax credit, etc.) is amended by adding at the end the following new section:

"SEC. 30B. TELEWORKING CREDIT.

"(a) ALLOWANCE OF CREDIT.—In the case of an eligible taxpayer, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the qualified teleworking expenses paid or incurred by the taxpayer during such year.

"(b) MAXIMUM CREDIT.—

"(1) PER TELEWORKER LIMITATION.—The credit allowed by subsection (a) for a taxable year with respect to qualified teleworking expenses paid or incurred by or on behalf of an individual teleworker shall not exceed \$500.

"(2) REDUCTION FOR TELEWORKING LESS THAN FULL YEAR.—In the case of an individual who is in a teleworking arrangement for less than a full taxable year, the amount referred to paragraph (1) shall be reduced by an amount which bears the same ratio to \$500 as the number of months in which such individual is not in a teleworking arrangement bears to 12. For purposes of the preceding sentence, an individual shall be treated as being in a teleworking arrangement for a month if the individual is subject to such arrangement for any day of such month.

"(c) DEFINITIONS.—For purposes of this section—

"(1) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means—

"(A) in the case of an individual, an individual who performs services for an employer under a teleworking arrangement, and

"(B) in the case of an employer, an employer for whom employees perform services under a teleworking arrangement.

"(2) TELEWORKING ARRANGEMENT.—The term 'teleworking arrangement' means an arrangement under which an employee teleworks for an employer not less than 75 days per year.

"(3) QUALIFIED TELEWORKING EXPENSES.—The term 'qualified teleworking expenses' means expenses paid or incurred under a teleworking arrangement for furnishings and electronic information equipment which are used to enable an individual to telework.

"(4) TELEWORK.—The term 'telework' means to perform work functions, using electronic information and communication technologies, thereby reducing or eliminating the physical commute to and from the traditional worksite.

"(d) LIMITATION BASED ON AMOUNT OF TAX.—

"(1) LIABILITY FOR TAX.—The credit allowable under subsection (a) for any taxable year shall not exceed the excess (if any) of—

"(A) the regular tax for the taxable year, reduced by the sum of the credits allowable under subpart A and the preceding sections of this subpart, over

"(B) the tentative minimum tax for the taxable year.

"(2) CARRYFORWARD OF UNUSED CREDIT.—If the amount of the credit allowable under subsection (a) for any taxable year exceeds the limitation under paragraph (1) for the taxable year, the excess shall be carried to

the succeeding taxable year and added to the amount allowable as a credit under subsection (a) for such succeeding taxable year.

"(e) SPECIAL RULES.—

"(1) BASIS REDUCTION.—The basis of any property for which a credit is allowable under subsection (a) shall be reduced by the amount of such credit (determined without regard to subsection (d)).

"(2) RECAPTURE.—The Secretary shall, by regulations, provide for recapturing the benefit of any credit allowable under subsection (a) with respect to any property which ceases to be property eligible for such credit.

"(3) PROPERTY USED OUTSIDE UNITED STATES, ETC., NOT QUALIFIED.—No credit shall be allowed under subsection (a) with respect to any property referred to in section 50(b) or with respect to the portion of the cost of any property taken into account under section 179.

"(4) ELECTION NOT TO TAKE CREDIT.—No credit shall be allowed under subsection (a) for any expense if the taxpayer elects to have this section not apply with respect to such expense.

"(5) DENIAL OF DOUBLE BENEFIT.—No deduction or credit (other than under this section) shall be allowed under this chapter with respect to any expense which is taken into account in determining the credit under this section."

(b) TECHNICAL AMENDMENT.—Subsection (a) of section 1016 of such Code is amended by striking "and" at the end of paragraph (26), by striking the period at the end of paragraph (27) and inserting "; and", and by adding at the end the following new paragraph: "(28) to the extent provided in section 30B(e), in the case of amounts with respect to which a credit has been allowed under section 30B."

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

"Sec. 30B. Teleworking credit."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act, in taxable years ending after such date.

A TRIBUTE TO ROGER CARAS

HON. TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 13, 2001

Mr. LANTOS. Mr. Speaker, all of us who are active in the movement to protect Animals recently lost a compassionate and articulate colleague. It is with a heavy heart that I rise today and pay tribute to a true friend of the animal welfare movement and a dear friend of mine, Roger Caras.

Mr. Speaker, Roger began his career in the film industry, but after 15 years as a motion picture executive, he left to follow his true calling, the study of animals in their natural habitats. This led him to a take position as the "house naturalist" on NBC Today Show and later as a special correspondent covering animals and the environment for ABC. From these important and highly visible positions, Roger was able to share his passion for animals with millions of Americans.

Later in life, Roger became the President of the American Society for Prevention of Cruelty to Animals (ASPCA). This is the oldest humane organization in the United States, and