

led the efforts to recognize outstanding individuals in the Army in the field of civilian personnel management.

Col. Dockens' first assignment was the 18th Airborne Corps at Fort Bragg. As he moved up through the ranks in the Army, he commanded a host of operations before coming to CCAD. Just prior to his service at CCAD, he attended the U.S. Army War College in Carlisle, PA, and served as Chief, Material Readiness Division, Office of the Deputy Chief of Staff for Logistics.

His awards include the Bronze Star, Meritorious Service Medal, (5th Leaf), the Army Commendation Medal, Army Achievement Medal, National Defense Service, Overseas Ribbon, Saudi Arabia Kuwait Liberation Medal, Kuwait Liberation Medal, NATO Medal. He is a Senior Army Aviator and is Airborne and Air Assault qualified.

Col. Dockens was named the Macy award winner on April 13, 2001, and will receive the award in an official presentation from Acting Secretary of the Army, Dr. Joseph Westphal, at a Pentagon ceremony on Thursday, May 3, 2001. I ask my colleagues to join me in commending this military leader of a civilian workforce and honor him for his work and his outstanding leadership.

**CENTRAL NEW JERSEY CELEBRATES THE 125TH ANNIVERSARY OF THE PENNINGTON PUBLIC LIBRARY**

**HON. RUSH D. HOLT**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. HOLT. Mr. Speaker, I rise today in celebration of the 125th anniversary of the Pennington Public Library. In 1876 a dozen local women took it upon themselves to found a library within the village of Pennington. With a late-Victorian zeal for self improvement, the group organized the Ladies' Library Association of Pennington and forever changed the history of this small town.

The Pennington Public Library began with a single bookcase and a purchase fund of \$49. In 1889, the library boasted approximately 1,200 volumes. Today, the library has over 3,700 cardholders that enjoy over 23,000 books, 60 magazines, six newspapers, and one computer, complete with Internet capability.

Libraries are true community centers. They create environments where students can do their homework, townspeople can gather, families can interact, seniors can learn new skills, and job seekers can find advice. They are masters at building partnerships, linking everyone from day care centers, garden clubs and 4H clubs to Head Start and junior colleges, to extend their reach throughout the community.

Although much has changed over the years, Pennington Library's mission is the same—to supply useful and profitable reading for the community and implant in the minds of our youths an everlasting desire for information. Today, a dedicated group of volunteers continue to carry out this 19th-century mission.

For over 125 years the Pennington Public Library has remained an integral part of the Hopewell community. I urge all my colleagues to join me today in recognizing the Library's

steadfast dedication to serving the growing needs of our community.

**HONORING THE WORK OF THE SMALL BUSINESS ADMINISTRATION'S COLORADO DISTRICT OFFICE**

**HON. SCOTT McINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to say thank you to the men and women of the Small Business Administration's Colorado District office for all that they do to help small business owners live the American Dream.

In July of 1953, Congress passed the Small Business Act, which created the Small Business Association. Their function was to "aid counsel, assist and protect, insofar as is possible, the interests of small business concerns." In 1964 the SBA created the Equal Opportunity Loan Program to aid poverty. SBA's programs now include financial and federal contract assistance, management assistance, and specialized outreach to women, minorities, and armed forces veterans.

Over the past ten years, the SBA has helped almost 435,000 small businesses nationwide get more than \$94.6 billion in loans. In Colorado alone, they have assisted nearly 17,000 customers in 2000 and contributed to the economy by helping to create and retain over 9,000 jobs. They contributed more than \$319.8 million in loan guarantees, and almost \$4.13 billion in government contracts.

In 2000, the Mi Casa Women's Resource Center expanded into Colorado Springs to assist women interested in starting their own business. This is an outstanding example of the type of ventures that SBA supports in Colorado and throughout the United States.

Mr. Speaker, small business in Colorado would not be as it is today if it were not for the Small Business Administration's dedication and help that they offer for people to live the American dream. For that, my friends at the SBA deserve hearty thanks and congratulations.

**THE ARTISTS' CONTRIBUTION TO AMERICAN HERITAGE ACT**

**HON. AMO HOUGHTON**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from Maryland, Mr. CARDIN, together with a bipartisan group of our colleagues, in introducing the "Artists' Contribution to American Heritage Act of 2001". The bill would alleviate an unfairness in the tax law as it applies to charitable donations of property by the taxpayer/creator and significantly enhance the ability of museums and public libraries to acquire important original works by artists, writers and composers, and ensure the preservation of these works for future generations. The proposed legislation is the same as we introduced in the 106th Congress, except for advancing the effective date by a year.

Since 1969, the law has provided that the creator of the artistic property is only allowed a charitable deduction equal to the cost of the materials that went into the property. For example, an established artist who donates a painting to the local museum is allowed a deduction for the cost of the canvas, brushes and paint, etc. used to produce the painting. Of course, these amounts are de minimus. There is no real tax incentive to contribute such works of art for the public to enjoy. In fact, the tax law works in the other direction. It makes more financial sense to the creator to sell his or her work. If a collector or art buff buys a painting that appreciates over time, because the artist becomes well-established or was a known and collected artist when the painting was purchased, the collector is allowed a deduction for fair market value when the painting is contributed to the local museum. This is the fairness issue.

There has not always been such disparate tax treatment. Before 1969, the artists/taxpayers received the same treatment—the deduction was based on fair market value. The law was changed, primarily because of the perception that some taxpayers were taking advantage of the law through less than accurate valuations of their charitable gifts.

After the change in 1969, gifts of donor generated art work (paintings, manuscripts, compositions, artistic and historically significant correspondence and papers) to qualifying charitable organizations and governmental entities dropped significantly. Creators were more likely to sell their works than to contribute them. Tom Downey, a former colleague of ours, introduced similar legislation in 1985. In his floor statement he noted that Igor Stravinsky had planned to donate his papers to the Music Division of the Library of Congress the month the 1969 tax change was signed into law. Instead, the papers were sold to a private foundation in Switzerland. Now, 16 years later the situation has not improved. It is time to change our law to encourage rather than discourage such contributions.

There have been significant changes in the valuation process since 1969. All taxpayers making charitable contributions of art work (other than donor generated art work) are required to: (a) provide and/or retain relevant information as to the value of the gift, (b) provide appraisals by qualified appraisers or, in some cases, (c) subject them to review by the IRS's Art Advisory Panel, depending on the dollar amount of the contribution. These changes would apply to creator-donated property under our proposal.

In addition to the valuation safeguards already in the law, our proposal would add additional protections to prevent abuse. These include the following: (a) limiting the value of the deduction to the amount of income the creator received from similar property and/or similar activities, (b) providing that the deduction can only be claimed in the year of contribution, i.e. the carry over rules do not apply, (c) limiting the deduction to property created at least 18 months before the contribution, (d) limiting the deduction to gifts related to the purpose of the institution which receives it, and (e) excluding contributions of property (letters, memos, etc.) created by taxpayers in their role as employees or officers of an organization.

The benefit to the nation when artists are encouraged to contribute their work during their lifetime cannot be overemphasized. It allows the public, historians, scholars and others

to learn from the artist his/her aesthetic aims for the work; how it was intended to be displayed, performed or interpreted; and what influences affected the artist.

Our proposal represents an important step in providing some tax incentive, with needed safeguards, for the creators and moves toward putting them on the same footing as collectors who contribute similar property. Most importantly, it could make the difference in a decision by the creator/donator to contribute some of their created art works to a museum or public library, rather than sell them in the marketplace. That way important works are preserved in the public domain and we all benefit. We urge our colleagues to join us in cosponsoring this legislation.

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TRIBUTE TO TRACY YOUNG  
COOPER

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HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. CLYBURN. Mr. Speaker, I rise today to congratulate Mrs. Tracy Young Cooper, a teacher at C.A. Johnson High School in Columbia, South Carolina. Ms. Young was recently named South Carolina's "Teacher of the Year."

A 29-year-old Columbia native, Mrs. Cooper is a product of Richland School District 1 schools where her parents were well known educators. She earned a bachelor's degree in English hoping to one day work in broadcast journalism. After attending graduate school, she instead chose to follow in the footsteps of her parents, Mary and Bobby Young of Columbia, and pursue a teaching career. She has been teaching for four years.

Mrs. Cooper, the first African-American to win South Carolina's teaching award in 11 years and the fourth since 1969, initially taught English and reading, and is currently a curriculum-resource teacher. In that position, she aids her principal with administrative duties, but spends most of her time working with colleagues, including serving as a mentor to first-year teachers.

Mrs. Cooper is a graduate of Columbia High School and earned her bachelors degree in English from Georgetown University in Washington, D.C. She holds a master's of arts in teaching from the University of South Carolina and is working toward her doctorate degree in education at my alma mater, South Carolina State University.

Mrs. Cooper is truly an ambassador for education. Last year, she spent 3 weeks in Japan as a participant in the prestigious Fulbright Memorial Teacher Fund Program, which works to bridge the cultural gap between the U.S. and Japan. I commend Mrs. Cooper and wish her the best as she continues to promote the teaching profession and expand her efforts to improve the quality of life of South Carolina's children. Mr. Speaker, please join me and my colleagues in congratulating Mrs. Tracy Young Cooper as South Carolina's 2001 "Teacher of the Year."

STOCKTON LADY TIGERS

HON. ROY BLUNT

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. BLUNT. Mr. Speaker, the counties comprising the Seventh Congressional District of Missouri are quickly becoming a center of sports excellence for women's teams. Not only are we home to the Lady Bearcats of Southwest Missouri State University which reached the NCAA Final Four this past week, but also the state's 2-A High School Champions. The Lady Tigers of Stockton Missouri used their talent and hard work to turn personal tragedy into a commitment for achievement and success.

In late September, 2000 17 year old Rachael Budd died of injuries suffered in a car crash. Rachael was a member of the girls basketball team and a leader on the court, in the classroom and among her peers. Additionally, the team lost two other starters to serious injuries that sidelined them for the entire season.

The Stockton Girls High School Basketball team of 2001 was built around five seniors on the 14-member squad. They never lost to a 2-A school en route to a 25-win season capped in March by overwhelming Notre Dame of Cape Girardeau in the state finals. The team dedicated their final game to the memory of Rachael Budd.

Along the way the Stockton girl's coach Tony Armstrong earned "coach of the year" honors and his daughter Jenna Armstrong was named to the First-Team All State squad.

Girls high school sports in America have achieved a place of great pride. They have given young women a new platform for competition and achievement allowing them to showcase their talent, hard work and vision. Their teamwork brings communities together and forges new personal friendships.

I know that my colleagues join me in commanding the spirit, the competitive excellence and the community support that have shaped the girls basketball program at Stockton High School.

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INTRODUCTION OF THE REWARDING PERFORMANCE IN COMPENSATION ACT

HON. CASS BALLENGER

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. BALLENGER. Mr. Speaker, today, I am reintroducing the "The Rewarding Performance in Compensation Act" which will help workers to share, financially, when their efforts help produce gains for their company in productivity, sales, fewer injuries, or other aspects of performance. The Rewarding Performance in Compensation Act would amend the Fair Labor Standards Act (FLSA) to specify that an hourly employee's regular rate of pay for the purposes of calculating overtime would not be affected by additional payments that reward or provide incentives to employees who meet productivity, quality, efficiency or sales goals. By eliminating disincentives in current law, this legislation will encourage employers to reward

their employees and make it easier for employers to "share the wealth" with their employees.

The pressures of worldwide competition and rapid technological change have forced most employers to seek continuous improvement in productivity, quality, and other aspects of company performance. Employers often seek to encourage and reward employee efforts to improve productivity, quality, etc. through what are called "gainsharing" plans—linking additional compensation to measurable improvements in company, team, or individual performance. Employees are assigned individual or group productivity goals and the savings achieved from improved productivity, or the gains, are then shared between the company and the employees. The payouts are based directly on factors under an employee's control, such as productivity or costs, rather than on the company's profits. Thus employees directly benefit from improvements that they help to produce by increasing their overall compensation.

Unfortunately, employers who choose to implement such programs for their hourly employees can be burdened with unpredictable and complex requirements by the FLSA, which clearly did not envision these types of "pay based on performance" plans.

For example, if a bonus is based on production, performance, or other factors, the payment must be divided by the number of hours worked by the non-exempt employee during the time period that the bonus is meant to cover, and added to the employee's regular hourly pay rate. This adjusted hourly rate must then be used to recalculate the employee's overtime rate of pay. The employer is then responsible to pay the difference between the old overtime pay rate and the new recalculated overtime pay rate. For other types of employees, such as executive, administrative, or professional employees who are exempt from minimum wage and overtime, an employer can easily give financial rewards without having to recalculate rates of pay.

Simply put, this legislation would amend the FLSA to allow employers to give nonexempt hourly employees gainsharing, or performance bonuses without making employers go through the cost of recalculating hourly and overtime pay. This would give hourly non-exempt employees the same access to bonuses and gainsharing programs that exempt employees receive.

Performance bonuses and gainsharing programs are a way for employees to share in the success of the company they work for. Whether exempt or non-exempt, all employees should have the same opportunity to receive bonuses for their hard work.

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HONORING THE LATE JAMES PAGE KYLE

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to pay respects to one of Western Colorado's leading citizens. James Page Kyle, who passed away on March 30. He was 83 years old. Many people throughout Western Colorado benefited from Jim and