

Jason grew up in Montrose, Colorado where he was well-known and widely admired. "He would go out of his way to help people, we are all very proud of him for being a highway patrolman, that is what he wanted to do," said Betty Hokit, secretary at Montrose High School where Jason attended. Jason began his service to the community at a very young age. As a teenager, he volunteered with the Explorer Scout Program for the Montrose Police Department. Even while attending Mesa State College—where he played football—he could often be found riding along with State Troopers based in Grand Junction. "He just absolutely loved the work," said Captain Eicher in the story. "He was just so enthusiastic about the job. He made my job a joy because it is easy to supervise and work with people like that."

Jason was a highly skilled member of his profession. So much so that he was named the officer in charge of ensuring that other officers fulfilled their firearms qualifications. This is just one of the many examples of Jason's skill as a law enforcement officer, skills which Jason used to serve the State of Colorado every day.

Mr. Speaker and fellow colleagues, as you can see, this extraordinary human being truly deserves our timeless gratitude for his service and supreme sacrifice while in the line of duty. Jason Manspeaker may be gone, but his legacy will long endure in the minds of those who were fortunate enough to know him. Colorado is assuredly a better place because of Jason Manspeaker.

The nation's thoughts and prayers are with his wife, Stephanie, and his parents, Ray and Donna, and his colleagues at the Colorado State Patrol. Like these loved ones, the Montrose community and the State of Colorado will miss Jason greatly.

IN RECOGNITION OF AGNES MANGELLI, HONOREE OF THE RICHARD RUTKOWSKI ASSOCIATION

### HON. ROBERT MENENDEZ

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 2001

Mr. MENENDEZ. Mr. Speaker, today I recognize Agnes Gallagher Mangelli, who will be honored by the Richard Rutkowski Association for her exceptional contributions to the community of Bayonne, New Jersey on January 20, 2001.

In America, the wealth and prosperity of our communities is not based solely on economic indicators. In fact, the most important indicator for the social well being of our neighborhoods and communities is the important contribution of community leaders; and today, I recognize a truly great leader.

Agnes Mangelli was born and raised in Bayonne. She is married to Nicholas Mangelli Sr., and is the mother of four children: Mary Beth Ward, Anne Marie Tatte, Patricia Mangelli, and Nicholas Mangelli.

Ms. Mangelli is the chairman of the Board of Trustees of the Bayonne Community Mental Health Center, an organization she has served since 1974. She has also served on the Board of Directors and as vice president; fundraising chairman; recording secretary; and cor-

responding secretary. She has been the chairman since 1993.

In addition, Ms. Mangelli is the co-chair of the United Cerebral Palsy of Hudson County, and serves on the Bayonne Hospital Parent Board and the Bayonne Hospital Compliance Committee. She served as chairman of various committees at St. Peter's Prep Mother's Club. She is also past president and member of the Robinson School of PTC, the Vroom School Parents Association, and the Holy Family Academy Alumni Association.

Today, I ask my colleagues to join me in recognizing Agnes Mangelli. Through her compassion and dedication, Agnes Mangelli has made great contributions to the community of Bayonne. Her leadership and hard work are a great asset and an example for us all.

### PERSONAL EXPLANATION

### HON. CHARLES F. BASS

OF NEW HAMPSHIRE

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 2001

Mr. BASS. Mr. Speaker, I was regrettably absent on Tuesday, January 30, due to circumstances beyond my control, and I consequently missed a recorded vote on H.R. 93. Had I been present, I would have voted "yea" on rollcall vote No. 5.

### INTRODUCTION OF THE PUBLIC SCHOOL CONSTRUCTION PARTNERSHIP ACT

### HON. E. CLAY SHAW, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, January 31, 2001

Mr. SHAW. Mr. Speaker, today, along with my colleagues Congressmen PAUL and PETRI, I am introducing the Public School Construction Partnership Act, to help our public schools meet the need for school modernization, new classrooms and the repair of old and aging facilities.

I represent three of the fifteen largest school districts in the country—the Miami-Dade County Public School District is the nation's fourth largest school district, the Broward County School District is the nation's fifth largest, and the Palm Beach County School District is the fifteenth largest. Public school children attend classes in 296 elementary, middle and senior high schools in Miami-Dade County, 178 in Broward County, and 137 in Palm Beach County. Many classes are held in temporary classrooms, many of the buildings are in need of repairs, and the student population in the state of Florida is expected to grow 25 percent faster than the overall population. This makes the need for new school construction and renovation of old ones critical.

Public schools need new ways to raise revenue to meet the problems caused by growth and overcrowding. The financing needs faced by an urban school district may not be of the same nature or scope as those of a rural district. At the same time we need to reduce construction costs and promote school construction efficiencies to ensure that dollars are spent wisely and effectively. This bill is a meaningful step in those directions. Four dif-

ferent approaches to financing new public school construction and repairing older schools are provided for in this legislation.

First, in order to encourage private-sector participation and avoid debt capacity problems for states and localities, the bill would allow school districts to make use of public-private partnerships in issuing private activity bonds for the construction or improvement of public educational facilities. Private activity bonds can now be issued to finance 12 types of activities such as airports, docks and wharves, qualified residential rental projects, and qualified hazardous waste facilities. It makes sense to be able to issue them for the construction and rehabilitation of public schools.

In order to qualify for the bonds, public-private partnerships would build school facilities and lease them to the school district. At the end of the lease term the facilities would revert back to the school district of no additional consideration. Alternatively, a school district could sell their old facilities to such a partnership, which would then refurbish them, and lease the refurbished facilities back to the school district. The proceeds from the sale could then be used by the district to build new classrooms. This allows the school district to leverage investment in school facilities without having to borrow by issuing tax-exempt bonds.

The bonds would be exempt from the annual state volume caps on private activity bonds, but would be subject to their own annual per-state caps equal to the greater of \$10 per capita or \$5 million. This bill leaves to the states the manner in which the per-state amount is to be allocated.

Second, the bill provides for a 4-year safe harbor for exemption from the arbitrage rules. To prevent state and local governments from issuing tax-exempt bonds and using the proceeds to invest in higher yielding investments to earn investment income (thereby earning arbitrage profits), arbitrage restrictions are placed on the use of tax exempt bonds. In the case of tax-exempt bonds use to finance school construction and renovation, the bond proceeds must be spent at certain rates on construction within 24 months of being issued. The bill would extend the 24-month period to 4 years for school bonds as long as the proceeds were spent at certain rates within this period. It is difficult for school districts to comply with the present 24-month period when funding different projects from a single issuance of bonds. The increase in the time period would give school districts greater flexibility in planning construction projects and more money with which to build and repair schools.

Tax exempt bonds issued by small governments are not subject to the arbitrage restrictions as long as no more than \$10 million of bonds are issued in any year. In order to provide relief to small and rural school districts undertaking school construction and rehabilitation activities, the third approach undertaken by the bill is to raise the exemption to \$15 million as long as at least \$10 million of the bonds were used for public school construction.

Fourth, the bill would permit banks to invest in up to \$25 million of tax exempt bonds issued by school districts for public school construction without disallowance of a deduction for interest expense. Currently, banks are allowed to purchase only \$10 million without

being subject to disallowance of interest expense. Banks traditionally have been an important purchaser of last resort of tax exempt bonds. Increasing the amount of bonds that can be purchased by banks without penalty will allow school districts to sell their bonds to banks, thereby avoiding having to incur the expense of accessing the capital markets.

This legislation offers an innovative approach to help finance the building and rehabilitation of our public schools, which is so vital to improving our education system. The creation of the public/private partnerships would speed up the construction of new public schools that are urgently needed. The bill gives our school districts the flexibility they need to tailor their financing needs to their individual situations.

This legislation can help our public schools to construct and repair needed facilities to educate our children, and I urge my colleagues to join me in seeking its enactment.

THE TAX RELIEF FOR FAMILIES  
WITH CHILDREN ACT, H.R. 253

**HON. BENJAMIN A. GILMAN**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 31, 2001*

Mr. GILMAN. Mr. Speaker, I rise today to introduce the Tax Relief for Families With Children Act, H.R. 253. I urge my colleagues to join me in supporting this worthwhile legislation.

We are long overdue for a major cut in taxes. With our strong economy and growing surplus, there is no excuse why some tax relief cannot be passed this year.

Since the last major tax bill was passed, the Federal budget has been balanced, the estimates for the surplus over the next 10 years have continued to grow and Federal Reserve Chairman Alan Greenspan has stated that some tax relief is necessary in order to keep the economy growing. Giving this environment, I believe that the passage of additional tax relief is appropriate.

This bill will help all American families by increasing tax credits for children and child care expenses. Parents will be able to choose one of three options for each dependent, either the dependent care tax credit, the child tax credit, or the dependent care assistance plan.

Currently, parents who use child care services can use the dependent care tax credit which is capped at \$2,400 for one child and \$4,800 for two or more children. My bill will increase this credit to \$3,600 and \$6,000 respectively. Additionally, this credit will be expanded to include more families. The current gross income cap of \$50,000 will be increased to \$110,000 so that more middle income families who need to use child care can afford to use safe and accredited centers in this country.

Another option for working families who need child care is the dependent care assistance plan (DCAP). DCAP is a savings plan that allows a parent to set aside a portion of their salary each month, prior to being taxed, that they can then use for child care expenses. My bill would increase the contribution

to \$7,000 and would allow an employee's spouse, parent or grandparent who provides child care services to be defined as a qualifying individual. This would allow a close family member to be paid for providing child care services for a child or grandchild.

The last of the three options is the child tax credit that the 105th Congress enacted in 1997. This tax credit can be used for any child up until the age of 17 and will be increased from \$500 to \$900 per child.

These three tax credits for families will help the average American family deal with the debate about child care. Some families need to use outside providers, while others choose to have one parent stay at home. Whatever their personal decision is, the provisions in this bill will benefit them all.

In addition to helping families with children, this legislation will help businesses which provide child care services for their employees. By providing a 3-year tax credit for employer provided child care, businesses will be encouraged to become involved in child care. Employees would welcome the implementation of onsite child care so that the guilt that is often associated with day care can be lessened because parents are not that far removed from their children. With less apprehension, employees will be more productive which is good news for any business.

The second provision for businesses is the expansion of opportunities for charitable contributions. Businesses will be permitted to claim a charitable contribution for the donation of tangible personal property to public or private child care centers, public schools or child care support organizations. Businesses will also be allowed to claim a charitable contribution for 50% of the fair market value of donated transportation services, staff volunteer time and company facilities and equipment.

Accordingly, Mr. Speaker, I urge my colleagues to join me in supporting this worthwhile legislation which will provide much needed tax relief for working families.

IN RECOGNITION OF OFFICER  
JOHN S. WISNIEWSKI'S RETIREMENT FROM THE JERSEY CITY  
POLICE DEPARTMENT

**HON. ROBERT MENENDEZ**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 31, 2001*

Mr. MENENDEZ. Mr. Speaker, I rise today to recognize Police Officer John S. Wisniewski on his retirement from the Jersey City Police Department after thirty years of service to our community.

John S. Wisniewski attended grammar school at Our Lady of Czestochowa, St. Anthony's High School, and Jersey City State College. Between 1966 and 1968, he served in the United States Army and achieved the rank of SP/4, while bravely serving his country and its citizens. As an officer of the law, he continued that invaluable service to his country with integrity and dedication.

On May 1, 1972, John S. Wisniewski was appointed to the Jersey City Police Department. During his thirty years of service, Officer

Wisniewski wore many hats at the department. He was assigned to the Neighborhood Taskforce in 1972; the Special Patrol Bureau in 1975; the East District Patrol in 1990; the West District Patrol in 1991; and again to the Special Patrol Bureau in 1992, until his retirement.

Throughout his career at the Police Department, Officer Wisniewski was a fine example of dedication and excellence. For his hard work, he earned a Class "C" Award, two commendations, and eight excellent police service awards.

I am proud to recognize Police Officer John S. Wisniewski for his accomplishments, and I ask that my colleagues join me in recognizing him for his service to New Jersey.

TRIBUTE TO REVEREND YVONNE  
MCCOY, OUTSTANDING COLORADO  
WOMAN

**HON. SCOTT MCINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 31, 2001*

Mr. MCINNIS. Mr. Speaker, I would like to take a moment to congratulate a remarkable woman, Yvonne McCoy, for her outstanding courage and devotion to helping her fellow man. Yvonne is a newly ordained minister with the Colorado Community Church. Rev. McCoy's selfless service has helped countless inner-city children turn their lives around. Her continued devotion to the underprivileged children of Colorado has earned her the high honor of being named Outstanding Colorado Woman. Yvonne's contributions to the citizens of Colorado are great in number and deserve the recognition of this body.

Yvonne is a wonderful model for women of all ages. Yvonne has been pivotal in getting troubled youth off the streets by directing a music program that brought many kids out of harm's way. In addition to helping youth get on the right track, she has tirelessly worked to help women who are looking to improve their own lot in life. Yvonne goes directly to areas of need and counsels women on how they can best improve their course in life. Based on her own life experiences, Yvonne knows first hand the travels of those whom she counsels. Because of these experiences, Yvonne can ably guide others toward a better and brighter future. That, Mr. Speaker, is exactly what she has done for so many.

Yvonne not only serves the needs of those less fortunate in America, but she has also lent her compassion to the impoverished in foreign places. Yvonne recently returned from a mission to the Dominican Republic, where she worked with an orphanage. She has plans to continue her service there in the future.

Yvonne is an inspiration for us all and for all these reasons she is deserving of the honor of Outstanding Colorado Woman. What's more, she clearly deserves the commendation and praise of this body.

It is with this, Mr. Speaker, that I say thank you to Yvonne for her dedication and service to her community over the years and congratulate her on this high honor.

Yvonne, your friends, family, state and nation are proud of you and grateful for your gracious service.