

## PEARL HARBOR

## HON. JACK QUINN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 24, 2001

Mr. QUINN. Mr. Speaker, as all Americans prepare to celebrate the Memorial Day weekend, I think it is appropriate for all of us to take some time and reflect on the sacrifice that those men and women, past and present, who served our country have made. This weekend, the movie Pearl Harbor will open throughout the Nation. Once again, Americans of all ages will be reminded of this tragedy, as well as the bravery and courage our service men and women demonstrated.

President Franklin Roosevelt declared it, "A day that will live in infamy." In the pre-dawn hours of December 7, 1941, the United States Pacific Fleet was destroyed by a sneak attack of the Japanese Imperial Army. Nearly 2400 military and civilian lives were lost as a result of the surprise attack and more than 1000 were wounded. The attack forced the United States into World War II, and was the first time the United States had been directly attacked since the War of 1812. It is a moment that is forever frozen in our Nation's consciousness.

I have introduced a bill, H.R. 157, that would designate December 7th as a Federal holiday. This legislation would serve as not only a tribute to those men and women who served and lost their lives at Pearl Harbor, but also all those who defended and fought for our Nation during World War II.

This week, Congress gave final approval to the much-anticipated World War II Memorial on the Mall, and this would be a fitting companion.

I hope all Members will join me in celebrating the memory and sacrifice of these brave Americans by co-sponsoring H.R. 157.

## CELEBRATING REVEREND CHARLES W. SPRINKLE

## HON. CHARLES H. TAYLOR

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 24, 2001

Mr. TAYLOR of North Carolina. Mr. Speaker, today I rise to commend and celebrate the life and Golden Anniversary Celebration for Reverend Charles W. Sprinkle who has pastored Gladys Baptist Church in Candler, North Carolina for fifty years.

Reverend Sprinkle was born and reared in Madison County, North Carolina, son and grandson of pastors. He was the sixth child of fourteen, five of whom are also pastors. Following his graduation from Marshall High School, Reverend Sprinkle completed a tour of duty with the Navy.

He was called to preach in October 1950. New Morgan Hill Baptist Church licensed Reverend Sprinkle on June 20, 1951 and ordained him on July 29, 1951. In May 1951, he was asked by Gladys Baptist Church to preach and asked to be their pastor in June of the same year, fully a half a century ago. Reverend Sprinkle remains at Gladys Baptist today.

Pastor Sprinkle says that he received his training with his head buried in the Bible while

on his knees. During his half-century ministry, five young men have been called to preach under his stewardship. Referring to these men as "my boys in the gospel," he is very proud of the great work they are doing for the Lord.

As the Gladys Baptist congregation grew, it became necessary to build a new church building in the early 1970s. Due to Pastor Sprinkle's leadership the new brick church they use today was completely paid for in just one year.

In the past fifty years, Pastor Sprinkle has conducted 102 revivals, performed 98 weddings and 361 funerals. Throughout the joys and sorrows, Pastor Sprinkle notes, "I have seen good times and I have seen hard times, but God's grace was always with us. What a great God we serve!"

Reverend Sprinkle credits much of the success of his ministry to his wife, Lois, a faithful teammate for sixty years.

Mr. Speaker, I know that all of my colleagues in the House of Representatives join me in praising Reverend Charles W. Sprinkle for his fifty years of service to Gladys Baptist Church and the Lord.

## DOMESTIC SPIRITS TAX EQUITY ACT

## HON. MAC COLLINS

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 24, 2001

Mr. COLLINS. Mr. Speaker, today I am introducing a bill, along with my colleague, Representative RICHARD NEAL, to end the unequal tax treatment imposed on U.S. produced distilled spirits. At a time when other countries adopt tax laws to favor their own domestic industries, it is ironic that current U.S. tax law favors foreign products at the expense of U.S.-made products. Regrettably, that is the case with respect to distilled spirits. As members of the Committee on Ways & Means, both Mr. NEAL and I have worked for some time to correct this inequitable situation.

Current law allows wholesalers of imported spirits to defer the federal excise tax ("FET") on such products until they are removed from a custom bonded warehouse for sale to a retailer. In contrast, the FET on U.S. produced spirits is paid "up front" by the distiller, and passed along to the wholesaler when he purchases product. Custom bonded warehouses cannot be used for domestic product, only that imported from another country. This means that the FET on U.S. produced spirits must be carried by the wholesaler as part of his inventory for as long as it takes to sell that product out of his warehouse.

Couple this disparity in time of payment with the fact that distilled spirits are the most highly taxed of all products, and you begin to understand the seriousness of the problem. At \$13.50 per proof gallon, the FET represents virtually 40 percent of the average wholesaler's inventory cost. To make matters worse, it takes an average of 60 days to sell this inventory to a retailer. The bottom line is that U.S. tax policy favors the sale of imported spirits and creates a significant financial burden for wholesalers of domestic spirits—most of which are small, family-owned businesses operating within a single state.

For the past ten years, the wholesale tier of the licensed beverage industry has advocated

a tax law policy change known as "All-in-Bond." Mr. NEAL and I sponsored the Distilled Spirits Tax Simplification Act, or "All-in-Bond bill", at the beginning of the 106th Congress. Simply put, it would have extended the custom bonded warehouse concept to all spirits, not just imported product. The result would have been to defer payment of the tax on domestic product—just as we do for imported spirits—until it is removed from the warehouse for sale to a retailer.

Given the obvious inequity of current law, the bill attracted the co-sponsorship of 75 of our colleagues from both sides of the aisle. As a consequence, Mr. NEAL and I were successful in attaching the bill to a major tax reduction measure coming out of the Committee on Ways & Means in 1999, which was subsequently approved by this body.

Subsequently, Treasury/BATF raised unwarranted concerns about changing the point of collection. Additionally, distilled spirits suppliers objected because of concerns about a revenue offset provision which was added to the "All-in-Bond" proposal during committee consideration.

In an effort to build a greater consensus, we agreed to drop the provision in conference and go back to the drawing board to develop a better solution to the problem.

The "Domestic Spirits Tax Equity Act" is that better solution.

The purpose of this legislation is to compensate wholesalers for the unequal burden imposed on U.S.-produced distilled spirits under current law. We do so by allowing qualified wholesalers of domestic spirits a prepaid tax adjustment, or "PTA" which is a credit against their annual federal income tax.

The PTA is determined through a simple formula. It is equal to 40 percent of the amount paid for domestically produced spirits, times the IRS' applicable federal rate over a 60-day period. The PTA was crafted with simplicity in mind. The elements of the formula are easily verifiable and understandable by the wholesaler and the IRS, and the formula results in an accurate overall measure of the unequal float costs. In addition, unlike the "All-in-Bond" proposal, this bill does not change the current FET collection system.

Mr. Speaker, I urge my colleagues to join me in this effort to eliminate the unequal tax treatment imposed on U.S. produced distilled spirits. The PTA is a simple and targeted solution, which addresses the problem. I look forward to the passage of this important legislation so that we can ensure our domestic suppliers are not penalized by the tax code.

## HONORING THE CAREER OF JERRY BAXTER

## HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 24, 2001

Mr. McINNIS. Mr. Speaker, I would like to take a moment to honor a man that has spent much of his life improving the quality of life for others. Mr. Jerry Baxter has spent the last 27 years of his life entertaining the guests at the Bar D Chuckwagon in Durango, Colorado. This year, in the Bar D's 33rd season, Jerry has announced that he will be leaving for a job as a wrangler in Jackson, Wyoming. As he

does, I would like to take this opportunity to honor him.

Jerry has contributed to the Durango community his entire life. His friends and family would most likely describe Jerry as a bit of a character. When Jerry was only seventeen he managed to make it on to the Paul Harvey show with his comedic tale of an experience he had as a volunteer firefighter. Jerry gained this honor by starting a fire on his way to fight a fire. On his way to the grass fire in Hermosa, Colorado, Jerry forgot to release the emergency brake, causing the brake pads to catch fire and fall off. This in turn ignited a fire at the Aspen Rose Campground, which exceeded the size of the Hermosa fire, requiring more men to extinguish it.

Jerry will be fondly remembered by the numerous guests who have been privileged to enjoy his show. Jerry's baritone voice is well loved at the chuckwagon and will be greatly missed. The Bar D originally hired Jerry to work in their kitchen, but he quickly became a well-loved voice on the stage. Jerry speaks highly of the community that has shown him such great support over the years. When Jerry's father passed on, and he was brought to tears during his rendition of "How Great Thou Art," the community reached out to this man that they love. While grateful for his friendship, the Durango community will be sorry to see Jerry leave.

Mr. Speaker, the State of Colorado is fortunate to have citizens like Jerry Baxter within one of its communities —someone who is willing to go that extra mile for others. Colleagues, on behalf of the Western Slope of Colorado, we wish Jerry, his wife LaVerna and his children Justin, Shasta, Kyle and Kolt all the best. The Durango community is fortunate to call Jerry a friend.

HONORING AMERICA'S MOST DECORATED COMBAT VETERAN, LT. COL. MATT URBAN

HON. THOMAS M. REYNOLDS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 24, 2001

Mr. REYNOLDS. Mr. Speaker, as our entire nation pauses to honor its fallen heroes, our Memorial Day Observance has long held a special significance in my Congressional district. That's because, in 1865, the village of Waterloo, New York, became the first community in America to set aside a day of remembrance for those who made the ultimate sacrifice in service to their country, and has since been officially recognized as the birthplace of our modern Memorial Day holiday.

Even with this proud history, this year's Memorial Day will have an even greater significance in our area of the country. That's because on Thursday, May 31, 2001, we will pay special tribute to the most decorated combat veteran in American history, Lt. Col. Matt Urban.

When President Jimmy Carter presented Lt. Col. Urban with the Congressional Medal of Honor, 35 years after his heroic feats in World War II, the President described him as "The Greatest Soldier in American history." Born in August of 1919 in Buffalo, New York, Matt Urban received 29 awards and decorations, including seven purple hearts, and the Silver

and Bronze Stars. Matt Urban's bravery and valor earned him virtually every combat medal, as well as the nickname "the Gray Ghost," from the German army.

While there are many stories of Matt Urban's feats, his heroism upon the D-Day Invasion is typical of the battlefield leadership he exhibited during his time with the 60th Infantry Regiment, 9th Infantry Division. Then-Lieutenant Urban, despite a broken leg suffered during his landing on Omaha Beach, led an attack on German positions from the top of a tank, which not only saved his men trapped on the beach, but also drove the enemy off their positions and off the beach.

Lt. Col. Matt Urban, an American hero, passed away on March 20, 1995, as a result of complications from a collapsed lung brought on by one of his seven war wounds. He was laid to rest in Arlington National Cemetery, a hero's honor, well-deserved.

Mr. Speaker, on Thursday, May 31, 2001, the man once dubbed "The Hero We Nearly Forgot" will be remembered by his hometown of Buffalo, New York, when the Lt. Col. Matt Urban Monument Fund presents a day of activities to honor and remember his bravery, valor and service; and I ask that this Congress, while pausing in memory of all those who have fallen in defense of freedom and liberty, join me in a special salute to our nation's most decorated combat veteran, Lt. Col. Matt Urban.

#### CONFLICT IN THE MIDDLE EAST

HON. SUSAN DAVIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 24, 2001

Mrs. DAVIS of California. Mr. Speaker, as we all reflect on the grave situation in the Middle East, I commend to all my colleagues the following OpEd piece published in the May 18, 2001 San Diego Union Tribune.

#### NEGOTIATIONS CAN STOP BLOODSHED

(By Yuval Rotem)

Since the days of Sir Isaac Newton schoolchildren have been taught that for every action there is a reaction, and that there is an axiomatic distinction between cause and effect. This truth applies both to the world of physics and to today's conflict in the Middle East.

For over eight months, the citizens of Israel have been confronted with a virulent campaign of violence and terror. Israel, like any other nation, has a right and obligation to react in order to protect the lives of its citizens. The legitimacy of self-defense is a foundation of international law and of the United Nations Charter.

That both Israelis and Palestinians have suffered due to the current uprising, there can be no doubt. Yet while it may be easy to assign equal blame to the two sides, there is in truth no equivalence between the actions of Palestinian terrorists and the reaction of the Israelis whom they target.

If Chairman Yasser Arafat and other Palestinian leaders were to call for a cessation of shootings and bombings, an end to the violence would be well within reach. No such calls have been issued, and the Palestinians continue to shoot, and Israel is compelled to react. That anyone is killed is unjustifiable, but sometimes it is forgotten who exactly started the shooting, and who continues to deem indiscriminate killing as a legitimate bargaining chip.

Israel cannot sit idly on the sidelines while its people pay the ultimate price for the Palestinian leadership's opting for confrontation over reconciliation. Palestinian leaders and militias consider violence to be an effective tool in promoting a unilateral solution to a conflict which Israel believes can only be addressed via bilateral negotiation.

Palestinian gunmen purposely select targets with the intention of maximizing carnage and shock value. Suicide bombers and explosive devices containing nails and shrapnel are employed in densely populated civilian areas. Israeli children and adults are maimed and murdered while shopping at the mall or riding on the bus.

Israel, forced to defend itself, undertakes operations designed to hamper further terror, striking only against those actively involved in violence. For the most part, Israeli reprisals against those initiating terror strikes are extremely accurate. However, sometimes unintended consequences have regrettably occurred.

There have even been instances when children have been injured. In the vast majority of cases, this takes place when Palestinian children are intentionally used as human shields serving as buffers for gunmen firing upon Israeli targets. Remember that the Israeli army is no longer deployed in Palestinian populated areas. In order for stone-throwing children to be within close proximity to Israeli forces, they have to be consciously transported to such locations by their elders.

Despite this brutal tactic, Israeli forces do their utmost to prevent casualties. Tragically, a totally innocent child, five-month-old Iman Haju, fell victim last week. She was unintentionally killed in Israeli return fire, which was directed at positions used by a Palestinian mortar crew to bombard an Israeli community just minutes earlier.

The fact is that terrorists have been consistently launching mortars from civilian sites such as school yards and apartment buildings. By contrast, Palestinian militants have routinely and specifically targeted Israeli children. Shalhevet Pass, a 10-month-old Israeli girl, was spotted, fixed and then shot in the head by a Palestinian sniper in March. In the past week, two 13-year-old Israeli boys were brutally stoned to death, and their bodies mutilated by terrorists while hiking in a riverbed close to their homes.

These are not cases of unintentional civilian causalities. These and other Israeli children were slain because their Palestinian executioners found them to be useful targets. Such heinous actions do not arise in a vacuum.

Since the Palestinian rejection of the proposals offered by former Prime Minister Barak and President Clinton, the Palestinian Authority has carefully orchestrated a campaign of hatred and incitement through its official newspapers, television and radio stations, its schools and religious institutions.

Palestinian Authority spokesmen have praised violence and suicide bombings. The Palestinian Authority has freed known terrorists from prison, and official Palestinian police and security forces have joined in attacks upon Israeli civilians with impunity. Palestinians have employed illegal mortars and anti-tank weapons against Israeli communities, and heavy arms such as Katyusha artillery rockets and shoulder-fired anti-aircraft missiles are now being smuggled into Palestinian territory.

The Palestinian leadership is doing nothing to prevent further escalation of violence, and the people of Israel are wondering just exactly what the Palestinians are trying to achieve.

An end to the occupation? Some 98 percent of Palestinians already live under Palestinian control. Statehood and independence?