

Palughi, who passed away suddenly and unexpectedly last Saturday, February 22, 2003. Judge Palughi, who served with distinction on the Mobile County District Court, was a pillar of the Mobile community and a man whose character and generosity towards others will be remembered by all who were fortunate enough to know him.

Judge Palughi was deeply religious and attended mass daily, often at St. Mary's Catholic Church. His reverence for his country was strong as he opened his courtroom every morning with the Pledge of Allegiance. His dedication to his community and fellow man throughout his law practice, which he maintained for 40 years, and as Mobile County District Court Judge since his election in 1998, prompted the attendance of more than 600 family, friends, fellow judges and colleagues at the service honoring his life. Judge Palughi will be honored and remembered not only for his service to his community but for his unwillingness and inability to turn down an indigent prospective client during his many years practicing law. He represented the poor and downtrodden when others would not. The Reverend Paul Zoghby recognized Judge Palughi's kindness and humility and stated, at the service, that "If he's not there (in Heaven), I don't think the rest of us have a chance." His charitable nature will be missed amongst the legal community and the City of Mobile.

Mr. Speaker, it is my honor to pay tribute to the life of Delano Palughi. Judge Palughi's love for his wife of 33 years, Frances; his two sons, Vincent and Anthony; his brother, Peter; two grandchildren, family, friends and his church was the foundation of his compassionate and charitable manner towards clients and those who appeared before him as District Court Judge. I would like to extend my prayers and deepest sympathies to his family and friends.

CONFERENCE REPORT ON H.J.
RES. 2, CONSOLIDATED APPROPRIATIONS RESOLUTION, 2003

HON. CHARLES F. BASS

OF NEW HAMPSHIRE

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. BASS. I have come to the floor today to compliment the Committee on an excellent job balancing all the very important programs in the Omnibus Appropriations bill and particularly the Chapter of the bill that includes the matters that relate to the jurisdiction of the VA/ HUD Subcommittee. I know the spending limitations necessarily imposed on the Subcommittee do not permit the Chairman and other members to address each and every issue as fully as they would like, but nonetheless the chairman has achieved a balanced and good result. I want to extend this praise to Chairman WALSH and the other members of the subcommittee.

Earlier this year, a number of Members contacted the Subcommittee to express the view that the Veterans Health Administration be as proactive as possible to help ensure that disabled veterans have the most advanced prosthetic and sensory aids devices made available to them, as would be medically appropriate. I want to strongly associate myself with those views and in that regard, I was pleased

to see that the committee approved the Administration's fiscal year 2003 budget request for \$739.1 million for prosthetic and sensory aids devices providing an increase of \$60.3 million over last year's level. I am also most appreciative of the report language the committee included on this subject.

One of the exciting new prosthetic and sensory aids devices known as the IBOT was invented in my home State of New Hampshire. It is a mobility device that climbs stairs, traverses all-terrain, and balances the seated user at standing eye-level. It would be my view that some portion—at least 1 percent—of the approximately 25,000 veterans with service-connected spinal cord injuries should have access to this advanced mobility device. In fact, at the request of Congress, the VHA conducted a study of this mobility device last year that concluded with the finding that "the subjects were unanimous in their recommendation that the Veterans Health Administration should provide IBOTS to veterans" and that "the IBOT could improve integration and work performance." Additionally as Secretary Principi has established a priority of "restoring the capability of disabled veterans to the extent possible" it is my expectation that such devices will be actively considered and provided to disabled veterans as medically appropriate.

It is my view and the view of Members who I have discussed this matter with the Department should aggressively pursue making this mobility device and other state of the art assistive technologies available to veterans with disabilities as medically appropriate. I should state further that it is my intention to work with the Department and with Chairman WALSH over the next year to ensure that the Department does pursue this matter appropriately.

RECOGNIZING JENNIFER
BLACKWELL

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Jennifer Blackwell, a very special young woman who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Girl Scouts of America, Troop 511, and in earning the most prestigious honor of the Gold Award.

The Girl Scout Gold Award is the highest achievement attainable in Girl Scouting. To earn the Gold Award, a Scout must complete five requirements, all of which promote community service, personal and spiritual growth, positive values, and leadership skills. The requirements include, one, earning four interest project patches, each of which requires seven activities that center on skill building, technology, service projects, and career exploration; two, earning the career exploration pin, which involves researching careers, writing resumes, and planning a career fair or trip; three, earning the Senior Girl Scout Leadership Award, which requires a minimum of 30 hours of work using leadership skills; fourth, designing a self-development plan that requires assessment of ability to interact with others and prioritize values, participation for a minimum of 15 hours in a community service project, and development of a plan to promote

Girl Scouting, and five, spending a minimum of 50 hours planning and implementing a Girl Scout Gold Award project that has a positive lasting impact on the community.

For her Gold Award project, Jennifer collected school supplies for the Community Service League.

Mr. Speaker, I proudly ask you to join me in commending Jennifer Blackwell for her accomplishments with the Girl Scouts of America and for her efforts put forth in achieving the highest distinction of the Gold Award.

CELEBRATING THE 100TH ANNIVERSARY OF THE BOROUGH OF MOUNT PENN

HON. JIM GERLACH

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. GERLACH. Mr. Speaker, I rise today to honor the Borough of Mount Penn, Pennsylvania during its 100th anniversary celebration. Mount Penn, known as the "Friendly Borough," truly lives up to its moniker.

The area lying at the foot of Mount Penn was settled in 1748; it was originally named Dengler's, after one of its most prominent citizens. With busy Philadelphia Pike running through town, Dengler's quickly became a popular suburb of nearby Reading. Some of the first businesses were carriage and wagon works to help speed travelers along the 55-mile trip between Reading and Philadelphia.

In 1902, residents of the village petitioned the courts to create their own borough. On January 7, 1903, the petition was granted and the 500-citizen Mount Penn Borough was born. As time went on, trolley lines and paved roads running to all points around Mount Penn brought more visitors and settlers to the borough.

Today, Mount Penn has grown to around 242 acres and 3,000 residents—many of whom are third- and fourth-generation "Mountaineers." The Borough contains a thriving business district, including Leinbach's Hardware, which at 82 years old is the longest continually operated business in the borough.

Although the Borough has kept up with the times, it still retains the small-town feel that made it so appealing to travelers many years ago. In a day and age when many people do not even know their neighbors, Mount Penn is a shining example of what a community can be. I congratulate Mount Penn Borough on its one hundredth anniversary and call upon my colleagues to do the same.

TRIBUTE TO JAMES E. STEWART

HON. JO BONNER

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. BONNER. Mr. Speaker, I rise today to pay tribute to Mr. James E. Stewart of Foley, Alabama, on the occasion of his being honored by his friends, family and colleagues on "James E. Stewart Day" in Baldwin County, Alabama.

For the past fifty years, Jim Stewart has been the anchor of the Baldwin County radio

broadcast community. Beginning with the formation of Baldwin County's first radio station, WHEP, in Foley, Alabama, in 1953, Mr. Stewart has been the head of a growing broadcast family that has provided immeasurable joy and valuable information for thousands of listeners along Alabama's Gulf Coast. During his professional career, Mr. Stewart has been actively involved in the life of his community and has taken a leading role in many civic and professional organizations. Many groups including the South Baldwin Chamber of Commerce, the Alabama Council of Hospital Governing Boards, the Foley Rotary Club, and the South Baldwin Health Care Foundation have benefited from his experience, leadership and interest in promoting further growth in Baldwin County, and from his desire to ensure that his fellow residents received the best that life in South Alabama has to offer.

Moreover, Mr. Stewart has received on many occasions the most important recognition of all: the respect and admiration of his professional peers. From his service in the Alabama Radio-Television Broadcasters Association to membership on Legislative Liaison Committees of the National Association of Broadcasters, Jim Stewart has been honored for his outstanding professional and journalistic integrity and for his genuine concern for and love of his community and state.

Mr. Speaker, I don't feel there are a sufficient number of honors or awards to recognize the significant contributions Jim Stewart has made during the past five decades, nor are there enough words to express the thanks of the many people he has touched during that time. I can only express my deepest appreciation for his service to Baldwin County and to the entire State of Alabama. His many accomplishments during his life can be counted; the tremendous number of lives he has impacted cannot.

RECOGNIZING CRYTAL BANUELOS

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Crystal Banuelos, a very special young woman who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Girl Scouts of America, Troop 116, and in earning the most prestigious honor of the Gold Award.

The Girl Scout Gold Award is the highest achievement attainable in girl scouting. To earn the Gold Award, a scout must complete five requirements, all of which promote community service, personal and spiritual growth, positive values, and leadership skills. The requirements include, (1) earning four interest project patches, each of which requires seven activities that center on skill building, technology, service projects, and career exploration, (2) earning the career exploration pin, which involves researching careers, writing resumes, and planning a career fair or trip, (3) earning the Senior Girl Scout Leadership Award, which requires a minimum of 30 hours of work using leadership skills, (4) designing a selfdevelopment plan that requires assessment of ability to interact with others and prioritize values, participation for a minimum of

15 hours in a community service project, and development of a plan to promote girl scouting, and (5) spending a minimum of 50 hours planning and implementing a Girl Scout Gold Award project that has a positive lasting impact on the community.

For her Gold Award project, Crystal organized a poetry and writing appreciation program.

Mr. Speaker, I proudly ask you to join me in commending Crystal Banuelos for her accomplishments with the Girl Scouts of America and for her efforts put forth in achieving the highest distinction of the Gold Award.

EXECUTIVE COMMITTEE OF CORRESPONDENTS WISHES A DEAR COLLEAGUE AND FRIEND, DAVID HOLMES, WELL IN HIS RETIREMENT

HON. J. DENNIS HASTERT

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. HASTERT. Mr. Speaker, I would like to submit the following into the CONGRESSIONAL RECORD:

The Executive Committee of Correspondents conveys its gratitude on behalf of the more than 250 publications and 1,800 reporters who benefited from your 28 years as director of the House Periodical Press Gallery.

Over the decades, you have helped the gallery grow and expand, ranging from the number of reporters served to the amount of information available. You have kept the gallery and its staff up to date with the latest technology and pushed for even greater technological advances.

Reporters have always found you a valuable resource. Your vast knowledge of Congressional rules and procedures will be sorely missed, as will your keen political insights and ability to steer reporters in the right direction.

You have always looked out for the best interests of reporters and fought for increased access to lawmakers and events. You deserve our thanks and gratitude for getting to know the right people throughout the years so that we could do our jobs with minimum of interference.

We also acknowledge your role in defending our interests in court when the need arose and for always being fair and impartial when it came to credentialing new organizations for admittance into the gallery.

For all these and so many more reasons, the Executive Committee thanks you for your many years of service and wishes you and Shauna a happy, long and well-deserved retirement.

Sincerely,

CHERYL BOLEN
HEIDI GLENN
RICHARD COHEN
TIM CURRAN
DOUGLAS WALLER
TERENCE SAMUEL
LORRAINE WOELLERT

INTRODUCTION OF THE FAMILY FARM TAX SIMPLIFICATION ACT OF 2003

HON. EARL POMEROY

OF NORTH DAKOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 25, 2003

Mr. POMEROY. Mr. Speaker, I rise today to introduce the Family Farm Tax Simplification Act of 2003, legislation that will allow married co-owners of family farms to significantly reduce the amount of time it takes to prepare a correct income tax return and to provide both spouses with Social Security and Medicare coverage.

As ranking member of the Ways and Means Oversight Subcommittee, I am pleased that we held a hearing on this issue earlier in the month and that, today, we are able to quickly move forward and act to simplify the tax law. I am honored to have the Oversight Subcommittee Chairman HOUGHTON join me in co-sponsoring this bill.

The National Taxpayer Advocate has reported that approximately 3,000 family farmers in North Dakota may not be eligible for Social Security and Medicare benefits because of the onerous partnership tax rules associated with preparing the return that allows both spouses to pay into the Social Security and Medicare systems. The IRS estimates that it takes the average partnership approximately 165–200 hours to prepare its return.

As a result, some family farms have chosen to file a sole proprietor return, attributing all income to, and paying self-employment taxes on, only one spouse. Unfortunately, when this occurs, the other spouse will not be covered under the Social Security and Medicare systems. Many, many hard-working couples are getting a bad deal under the current system, and they will not find out about it until it is too late.

For example, take a family farm run equally by husband and wife. If the business files a return with the husband as sole proprietor, he would be awarded Social Security disability benefits if he becomes disabled, alleviating some of the financial burden of his disability on the family. However, if the wife becomes disabled, she is unable to collect Social Security disability. By not collecting this benefit, the business is further financially disadvantaged.

Current law puts husband and wife businesses in a serious dilemma with a difficult choice under our current tax return filing rules. If they file a partnership return which is technically correct they face hundreds of hours in tax return preparation and/or very expensive charges from a tax attorney or accountant. If they file a sole proprietorship return, which is technically not correct, one of the spouses loses coverage for Social Security disability benefits, Social Security survivorship benefits, and Medicare benefits.

The IRS has been "winking" at letting couples file as a sole proprietorship since there generally is no tax liability difference between the two approaches to filing. In fact, these couples are subject to serious civil and criminal penalties for filing incorrect returns. This is just a plain, bad arrangement.

The solution is quite simple. The tax law needs to be changed to allow a couple to file a simple return with income attributed to both spouses and both spouses paying into the Social Security/Medicare system.