State College. He was one of only about thirty judges from across the United States to attend an advanced seminar in Anglo-American Jurisprudence at England's Oxford University in 1988. An amateur historian, Judge Ogburn has authored numerous articles for historical journals and serves on the boards of both the San Luis Valley Historical Society and the state historical society. He and his wife, Ann, have been married over forty years and have three children and six grandchildren.

Mr. Speaker, Robert Ogburn is an exemplary servant to his community and to the State of Colorado, and it is with great pride that I recognize his career before this body of Congress and this nation. Judge Ogburn's presence will be greatly missed in the courtrooms of the 12th Judicial District, and I would like to extend to him my congratulations on his retirement and wish him the best in his future endeavors.

HAPPY 100TH BIRTHDAY, ANASTACIO A. CISNEROZ

HON. HOWARD L. BERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. BERMAN. Mr. Speaker, I rise to pay tribute to my constituent, Anastacio A. Cisneroz, who celebrates his 100th birthday on April 15, 2003 at Pico Adobe Historical Park in Mission Hills.

Born in Purandido, Michoacan, Mexico, Anastacio and his family fled to the United States in 1918 to avoid the hardships caused by the Mexican Revolution and to find a better life. Anastacio was 15 years old, and the hunger and suffering endured by his family remains fresh in his mind.

During their journey to the San Fernando Valley, Anastacio's mother, Refujio Armenta, and youngest brother, Perfidio, died of a particularly virulent strain of influenza which also killed millions of others. His father, brother, sister and he continued by train through Ciudad Juarez to El Paso on December 25,1918.

In 1932 he married Jessie Menjares and purchased a home in San Fernando where he lives to this day. He has nine children, 31 grandchildren, 52 great grandchildren and 5 great, great grandchildren—5 wonderful generations.

Because of his determination, work ethic, and spirit, Anastacio thrived in the United States even though things were not always easy. In 1942, he began working for Lockheed. The hours were long and the work was hard, but Anastacio took pride in his efforts and was extremely successful. He retired with the respect and admiration of his peers and supervisors after 27 years of service.

Today, Anastacio likes to travel, work in his vegetable garden, shop in supermarkets and walk to the barbershop. He attributes his longevity to hard work, good food, sleeping well and never smoking or drinking. He says that the secret of his long life is ''living with common sense.''

We respect and honor Anastacio and hopefully, we will all learn from his wisdom.

Mr. Speaker, I am proud to ask my colleagues to join me in saluting Anastacio Cisneroz on his 100th Birthday.

HONORING SERGEANT GAYLE D. MILLER COOPER

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. KUCINICH. Mr. Speaker, I rise today in honor and recognition of Sergeant Gayle D. Miller Cooper, Officer in Charge of Communications, on the occasion of her retirement from the Cleveland Police Department that spans twenty-five years of service to the Cleveland community.

Raised in Cleveland, Sergeant Cooper graduated from John F. Kennedy High School in 1969. She attended Cuyahoga Community College and Case Western Reserve University, then joined the Cleveland Police Department in 1977. Sergeant Cooper was one of the first female officers assigned to work in zone cars—a pioneering and courageous achievement in a formerly male dominated profession. Her determination and ability to make a difference as a police officer opened many doors for women who followed in her path.

Sergeant Cooper's outstanding work and personal dedication to helping others was clearly reflected throughout her tenure of service. In 1980, she was promoted to Detective in the Vice Unit of the 5th District. Her varied professional experience also included positions as Police Academy recruiter, instructor, and background investigator. Officer Cooper focused her commitment, courage and intellect on issues involving women and children. She became the Domestic Violence expert for the Cleveland Police Academy, and in 1993, was appointed as Detective in the Youth Gang Unit. Later, Officer Cooper became the Juvenile Liaison Officer for the City of Cleveland. Promoted to Sergeant in 2001, she was also appointed to the position of Officer in Charge of Communications that same year.

Mr. Speaker and Colleagues, please join me in honor, gratitude and recognition of Sergeant Gayle D. Miller Cooper upon her retirement from the Cleveland Police Department. Sergeant Cooper's exceptional and courageous service on behalf of the citizens of Cleveland, have served to lift the spirits and the lives of countless individuals, families—and the entire Cleveland community.

INTRODUCTION OF BILL TO ASSIST OWNERS OF CERTAIN FAMILY BUSINESSES

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. UDALL of Colorado. Mr. Speaker, today I am introducing a bill to make it easier for people who share ownership of an unincorporated business with a spouse to comply with the tax laws and also receive Social Security and Medicare benefits they have earned. The problems the bill addresses arise from the fact that under current law an unincorporated business owned by a married couple is classified as a partnership for purposes of the federal income tax. That means the business is subject to complex record-keeping requirements and the owners are supposed to file a partnership income-tax return.

However, the Internal Revenue Service estimates that it can take a partnership as much as 200 hours to complete and file that kind of tax return—enough work to keep a person who works a 40–hour week busy for more than a month. And this has to be done every year. When we think of everything else they have to do to keep their businesses running, it is not surprising that many of these couples take what looks like an attractive shortcut. They do that by filing as if their businesses were sole proprietorship—a kind of filing that the IRS estimates can take as little as 2 hours. But, attractive as that shortcut seems, it can lead to serious trouble.

First, of course, it is a technical violation of the tax laws, which means a couple taking that shortcut could be subject to penalties for failing to file as a partnership. But that's not the worst part. Because spouses who own and run a business are self-employed, they need to complete self-employment tax forms to report and pay their Social Security and Medicare taxes. But to file as if their business were a sole proprietorship, they must report all income from the business under the name of just one spouse—and, if they do that, only that named spouse can receive credit for paying into Social Security and Medicare. That means the other spouse—the one not named as the ''sole proprietor''—should become disabled, he or she would not qualify for Social Security disability benefits. It also means that if the ''unnamed'' spouse dies, the named spouse and his or her children would not qualify for Social Security survivor benefits. And it means that the ''unnamed'' spouse would not qualify for Medicare.

Further, in the event of a divorce, it can be very difficult for an ''unnamed'' spouse to prove that he or she owns a share of the business for purposes of dividing the assets.

My bill will help couples like these to avoid these problems by enacting several recommendations outlined by Nina E. Olsen, the National Taxpayers Advocate, in her most recent annual report to Congress.

Under the bill, if a married couple filing a joint tax return are the only owners of an unincorporated business, they could decide what part of the business's profits or losses each spouse would claim, and that share would be taken into account in determining their self-employment earnings. That way, each spouse could receive some credit for Social Security and Medicare. And, depending on state law, this also could facilitate more equitable divisions of property in the event of divorce.

The Taxpayer Advocate's report indicates that while this change in the law would mean a major reduction in the record-keeping requirements applicable to many people, it would have little or no effect on federal revenues.

I am not sure how many people in Colorado stand to benefit from this bill. However, according to the IRS, it appears that more than 2,000 Colorado couples who operate ranching or farming businesses would be covered by its provisions, and that it could also assist thousands of other Colorado couples who operate other kinds of unincorporated businesses.

So, considering that Colorado is far from the most-populous State, I am not surprised that the Taxpayer Advocate's report indicates there could be as many as 2 million couples across

the country who could benefit from enactment of this legislation.

In short, while my bill would make only a relatively simple change in the tax laws, it has the potential to help many people and cut a lot of red tape at the same time. I greatly appreciate the Taxpayer Advocate's bringing it to our attention, and I think it deserves the support of every Member of the House.

For the benefit of our colleagues, Mr. Speaker, I am attaching an excerpt from the report of the Taxpayer Advocate that explains the recommendation upon which my bill is based.

EXPLANATION OF RECOMMENDATION

The National Taxpayer Advocate recommends that Internal Revenue Code section 761(a) be amended to allow husband and wife co-owned businesses to elect out of Subchapter K—Partners and Partnerships. At this time, we recommend that the election be made available only to married couples who file joint income tax returns. By making the election, the business would be exempt from the application of the complex rules of subchapter K and the husband and wife would be entitled to file a Schedule C instead of a Form 1065, (U.S. Return of Partnership Income). Internal Revenue Code section 761(a) already allows certain categories of taxpayers to opt out of subchapter K, so there is precedent for this approach.

Amending IRC §761(a) to allow a husband and wife co-owned business to elect out of subchapter K would not require an additional amendment to Internal Revenue Code section 6031 regarding filing partnership returns. Treasury Regulations currently state that a taxpayer who has made an election to be exempt from subchapter K is not required to file a partnership return except in the year of the election. In the election year, the taxpayers would only need to file a partnership return with the election statement. All income and deductions would then be reported on a Schedule C in the election year and for all subsequent years.

If this proposal is enacted into law, we recommend that the IRS design a form to supplement Schedule C for married co-owners who make the election to opt out of subchapter K. It could be called Schedule C–MC (for ''Married Couple''). The business entity's income and expenses would be reported on Schedule C. The net profit (or loss) would then be allocated between the husband and wife on Schedule C–MC.

The supplemental form would serve three important purposes. First, the amount of income allocated to each spouse—and thus carried to separate Schedules SE—would be shown on the form.

Second, the form could be used to record each spouse's respective interest in the business. This could become important if, for example, one spouse dies and the value of his or her interest must be determined for purposes of computing the estate tax.

Third, the form could be designed to allow the business to make certain tax elections that are only available at the entity level. This issue arises because even if a business co-owned by a husband and wife is excluded from the definition of a partnership for purposes of subchapter K, the business generally remains a partnership for all other purposes of the Code.[62] The principal significance of partnership classification outside the context of subchapter K is that a partnership may make certain tax elections available only to an entity and not to individuals. For example, a partnership may make an election under IRC §179 to expense depreciable business assets. We see no reason to prohibit husband-and-wife-owned partnerships that elect out of subchapter K from making tax elections of this nature.

In sum, our legislative proposal would reduce the tax compliance burden on many husband-and-wife-owned businesses, would facilitate the coverage of both spouses under the Social Security and Medicare systems and, depending on state law, could facilitate more equitable divisions of property in the event of divorce. The revenue impact of the proposal should be negligible. Regardless of how the net earnings from the business are reported—either as a flow-through item from the partnership return or as net earnings from Schedule C—the income tax liability of the husband and wife generally will be the same. Social Security and Medicare receipts generally will also be the same.

PAYING TRIBUTE TO JOE COORS

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. McINNIS. Mr. Speaker, it is with a heavy heart that I rise today to honor the memory of Joe Coors—a man of unmatched dedication to his family, his community, and his beliefs. Joe died recently at the age of 85, and as his family mourns this loss, I would like to take this opportunity to acknowledge his life before this body of Congress and this nation.

Joe is a legend in my home state of Colorado and indeed across America. His grandfather, Adolph Coors, founded the Coors brewery in 1873. Joe began his career as a chemical engineer when his grandfather's company in Golden, Colorado was a small operation producing 300,000 barrels a year. He returned to Golden to begin working at the brewery in 1946, helping to develop the signature Coors cold-filtration process and eventually pioneering use of the aluminum can and the nation's first large-scale recycling program. When Joe retired from his job as chief operating officer in 1988 after 41 years of service, Coors had grown into the nation's third-largest brewer.

In addition to his role as a business leader, Joe was an active American citizen. In the 1970s he helped to found the Heritage Foundation, an influential think-tank and actively worked for other conservative groups and causes. Among the organizations he supported were the Independence Institute in Golden, Colorado and the Mountain States Legal Foundation, a public interest law firm. In the late 1960s, Joe served for 6 years on the Board of Regents for the University of Colorado. Throughout his life, Joe boldly fought for what he believed in; never for recognition but simply because he thought it was right.

Mr. Speaker, we are all terribly saddened by the loss of Joe Coors though we take comfort in the knowledge that our grief is overshadowed by his legacy of success and accomplishment. His life is the very embodiment of the American dream, and I am deeply honored to be able to stand before this body of Congress and this nation to recognize Joe's life and many accomplishments.

RECOGNITION TO MR. LUIS RODRIGUEZ MAYORAL FOR HIS LONG TIME DEDICATION TO THE LIFE AND ACHIEVEMENTS OF ROBERTO CLEMENTE

HON. JOSÉ E. SERRANO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 3, 2003

Mr. SERRANO. Mr. Speaker, 30 years ago, in 1973, the National Baseball Hall of Fame held a special election for Roberto Clemente, who had died on New Year's Eve while attempting to deliver supplies to earthquake victims in Nicaragua. He was the first Latino elected to Baseball's Hall of Fame. In celebrating this milestone, my dear friend Mr. Luis Rodriguez Mayoral wrote a very fitting tribute to Clemente that is posted on the National Baseball Hall of Fame's website. Mr. Rodriguez Mayoral has written, and continues to write extensively, on the long and distinguished career of Mr. Clemente.

The National Baseball Hall of Fame gave special thanks to Luis Rodriguez Mayoral for his account of Roberto Clemente. After 9 years as a Texas Rangers and Detroit Tigers official, Luis is in his 34th year in baseball. He is the author of five baseball books and he coordinated Major League Baseball's Latin American Baseball Players' Days for 25 years. A veteran of over 2,000 MLB radio broadcasts, he has been honored by the Puerto Rican, Mexican and Laredo-Texas Halls of Fame.

Mr. Speaker, I ask unanimous consent to insert into the RECORD the latest tribute to Roberto Clemente by Mr. Rodriguez Mayoral, and I ask my colleagues to join me in paying tribute to Roberto Clemente and congratulating Luis Rodriguez Mayoral for a well written piece.

ROBERTO CLEMENTE

(By Luis R. Mayoral)

Early one December 1987 morning, while chatting over breakfast at a golf course in Dorado, Puerto Rico, golfer Chi Chi Rodriguez said of Roberto Clemente, ''If I were half of the man that he was, I would say I was a very fortunate man.''

Those words impacted me so profoundly that since then I began thinking of the Pittsburgh Pirates Hall of Famer, more than ever, as an inspirational icon rather than as a superbly gifted player.

Clemente's death on December 31, 1972, provoked bereavement, for I faced the reality of no longer sharing precious time with a dear friend trying to ''fix'' the world, while knowing that the international world of baseball had forever lost a figure that personified excellence.

Many thought of him as Latin America's Jackie Robinson in search of equality for Hispanic players...but I also saw him as our Joe DiMaggio, for he gave us hope with his touch of a perfect hero.

Roberto was a man of simple, yet profound words who had a genuine interest in humanity.

The last time I saw him was several days prior to his untimely death while at Hiram Bithorn Stadium in San Juan. He directed the collection of goods destined to earthquake victims in Nicaragua.

That afternoon, in his eyes I saw the seriousness and dedication I had seen so many times while he wore a baseball uniform.

Moments before leaving the stadium, he invited me to his home on New Year's Eve.

That never came to be; as the second 1973 arrived he had been dead for some two hours