

the longest running high school program in the country, "As Schools Match Wits." WWLP's history of public service programming includes the live broadcast of the Gubernatorial Democratic Debate, which originated in the new, all digital studio, in Chicopee. The corporate owners of WWLP, the LIN Television Corporation, opened the Northeast Operations Center out of the Chicopee office to accommodate five television stations being controlled out of a single, state of the art facility.

WWLP continues to provide quality service to the community through their innovative Skylink program, which utilizes mobile satellite technology to broadcast live from anywhere within driving distance. Additionally, WWLP has a back up generator on Provin Mountain, and a UPS system and back up generator in Chicopee. Therefore, the back up systems will provide uninterrupted service to the viewers even in the event of a power outage at the transmitter or studio location.

As the station celebrates its 50th anniversary, I would like to express my deepest gratitude to their continuous service to the community. WWLP is the only weekday morning news at 5 am, and the only weekend morning newscast in the area. Through the 31 hours of weekly news broadcasting and live Doppler radar updates, WWLP is a leader in news coverage.

SMALL BUSINESS TAX FLEXIBILITY ACT OF 2003

HON. BARBARA CUBIN

OF WYOMING

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mrs. CUBIN. Mr. Speaker, one of the most important decisions for the founder of a business is "choice-of-entity," or the decision to operate as a corporation, partnership, limited liability company (LLC), or other form of business.

The law regarding choice-of-entity has changed enormously in the last 15 years, particularly with the widespread adoption of laws authorizing the creation of the LLC. As a result, many small business owners have more "choice of entity" flexibility than ever before.

First authorized in Wyoming in 1977, LLCs are organized under state law, and are now recognized in all 50 states. In essence, LLCs are allowed corporate treatment for local law purposes and partnership treatment for Federal income tax purpose. LLCs also provide for more than one class of ownership, allowing for increased flexibility to allocate income or losses to different investors. The flexibility and protections of the LLC has led to a rapid expansion in the number of small businesses electing to operate in this manner.

In 1995, the Internal Revenue Service (IRS) adopted the position that general partnerships could be converted into LLCs with little or no tax effects. Unfortunately, as incorporated entities, this does not hold true for small businesses operated as subchapter S corporations (S Corp).

Created in 1958, the S Corp structure allows for no more than 75 shareholders, can issue only one class of stock, and cannot have partnerships or corporations as shareholders. Yet, until the rise of the LLC, the S Corp structure provided, for all practical pur-

poses, the only way that a small business could enjoy the corporate protections of limited liability without being burdened with corporate taxation. Taxed much the same way as partnerships, many older, family-owned, small businesses operate as S corps.

Clearly, the original intent for creating the S Corp structure was the same reasoning that led to the creation of LLCs—to provide a simple and flexible tax category for small and family-owned businesses. However, despite the similarities to LLCs, S Corps are not granted the same conversion flexibility as other partnership-like entities and are instead grouped with larger companies under a cumbersome corporate structure. My bill would modernize the tax treatment of S Corps, allowing them the same choice-of-entity flexibility offered to other small businesses operating as LLCs. This is a common sense change that is overdue.

TRIBUTE TO COLONEL WALTER L. WATSON

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. CLYBURN. Mr. Speaker I rise today to pay tribute to a native South Carolinian and an outstanding member of our community, Colonel Walter L. Watson, Jr. For his more than 25 years of service to our country and to the field of Aerospace Science, the Columbia Housing Authority will induct Colonel Watson into its Wall of Fame on April 17, 2003.

A native of Columbia, Colonel Watson attended public schools in Richland County School District One. Upon graduation from C.A. Johnson High School in 1967, Watson enrolled at Howard University where he would earn a Bachelor of Science Degree in Mechanical Engineering in 1971. In addition, he earned a commission through Reserve Officers Training Corps and entered the Air Force as an avionics maintenance officer.

In 1973, Colonel Watson was selected for aviation training, beginning a career that would take him around the globe. His many assignments included flight instructor, flight commander in tactical fighter and strategic reconnaissance squadrons flying F-4C/D/E, F111 D and SR-71 aircraft. Colonel Watson was the first and only African American to qualify as a crewmember of the SR-71, a super secret aircraft that set altitude and speed records that still stand today.

Holding a Masters Degree in Human Resource Management from Chapman College, Colonel Watson is also a graduate of Squadron Officer School, Air Command and Staff College, and Air War College. His military decorations include the Legion of Merit, Meritorious Service Medal with two oak leaf clusters, the Air Medal with four oak leaf clusters, Air Force Commendation Medal, Armed Forces Expeditionary Medal with two oak leaf clusters, and the Humanitarian Service Medal with one oak leaf cluster.

Colonel Watson's steadfast commitment to educating our youth is evidenced by his current position as the Senior Aerospace Science Instructor for the C.A. Johnson High School Air Force Junior ROTC (AFJROTC) unit. Under his tutelage, the unit has experienced

an increase of more than 8000 percent in funds for unit operations. Computer and technology assets have also increased by more than 700 percent.

Colonel Watson was recently selected as an Outstanding Senior Aerospace Science Instructor during the 1997-98 and 2001-02 school years. He was also chosen as C.A. Johnson High School's Teacher of the Year in 1998-99.

Mr. Speaker, I plan to be on hand for Mr. Watson's induction and ask you and my colleagues to join me in recognition of Colonel Watson's lifetime of high achievement. I congratulate him on his induction, and wish good luck and Godspeed to him and his family.

CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2004

SPEECH OF

HON. MICHAEL N. CASTLE

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 10, 2003

The House in Committee of the Whole House on the State of the union had under consideration the bill Concurrent resolution (H. Con. Res. 95) establishing the congressional budget for the United States Government for fiscal year 2004 and setting forth appropriate budgetary levels for fiscal years 2003 and 2005 through 2013:

Mr. CASTLE. Mr. Chairman, I must oppose the conference report on the Fiscal Year 2004 Budget Resolution. I am saddened that I must oppose the conference report, because I believe passage of a budget resolution is very important. A budget resolution is essential to allow the House and Senate set the overall limits for spending and taxes that guide all other legislation for the rest of the year. This final conference report is an improvement over the House budget resolution, but still falls short of a balanced plan for fiscal responsibility at a time when we are facing the tremendous challenges of international terrorism, war and reconstruction in Iraq, domestic needs here at home and the return of large federal budget deficits which could hinder future economic growth.

This conference report is an improvement over the House budget resolution because it provides for limited but fair funding for key programs like education, Medicaid, Medicare, and veterans, while meeting the essential needs of national defense and homeland security. I am pleased that the budget negotiators listened to those of us who said that the reductions in the original House budget resolution were not sustainable and restored funding for key areas like education, health care and veterans. I appreciate Chairman NUSSLE's responsiveness to these concerns. The spending limits for domestic discretionary programs will be tight, but probably manageable at a time when spending must be restrained.

However, this resolution does not apply the same restraint to tax cuts. It calls for a total of \$1.2 trillion in tax cuts over the next ten years, and more important, it sets up an expedited process to assure passage of up to \$550 billion in tax cuts. It is simply not sound policy to go forward with tax cuts of this size at a

time when we are facing the growing and, as yet, unknown total costs of completing the war against Iraq, fighting terrorism, protecting the homeland, while meeting essential needs like health care for our seniors and education for our young people. The Federal Government's role in addressing these issues is especially important at this time because state governments, including my state of Delaware, are experiencing severe budget problems forcing them to reduce funding for virtually every program at the state level.

The fact of the matter is that deficits do matter. Due in part to the economic slowdown and the costs of the war on terrorism, we are now facing federal deficits over the next ten years that could approach \$4.2 trillion. Adding debt at these levels can hurt the economy. In addition, they will come at a time when we will begin to face tremendous demands to fund the retirement of the Baby Boom generation and the growing health care needs of an aging population. If the tax cuts called for in this budget resolution are ultimately approved, we are really rolling the dice on whether they will strengthen the economy significantly or add to the growing deficit challenges we face.

I must also oppose this resolution based on the poor process that has brought us to this point. We are voting on this budget in the middle of the night because a compromise on a more realistic tax cut level could not be reached and the decision was made to try to force this through. Instead of attempting to find consensus on a more limited level of tax cuts of \$350 billion, which would provide more rapid tax relief for families and small businesses, this resolution not only expresses support for a total package of \$1.2 trillion in tax cuts, it attempts to get around the fact that the Senate is on record for limiting the tax cut to \$350 billion. This resolution creates an unprecedented loophole in the budget process to protect up to \$550 billion in tax cuts through an expedited Senate vote. Despite the fact that budget resolutions are supposed to establish one set of rules for considering tax legislation. This resolution makes it possible for a second, higher tax cut bill to get a protected vote in the Senate.

This is not a time when Congress should be attempting to force through the largest tax cut possible regardless of its economic effectiveness when we face the costs of war, serious challenges at home and the return of long-term budget deficits.

My constituents tell me that it does not make sense to rush forward with tax cuts of this size before we have won the war with Iraq, understand its true cost, and evaluate the recovery of the economy and what is needed to help working Americans.

A better solution would have been to seek agreement on a more affordable tax relief package that would help the economy now; allow us to pay for our national security needs abroad and at home; and provide limited, but fair funding for key needs like education and health care, all within a realistic long-term plan to balance the federal budget.

Unfortunately, because of the decision to push for maximum tax cuts over the reservations of Members of both parties, this resolution does not meet the overall test of fiscal responsibility and common sense. This budget plan is seriously flawed and I must oppose it. When it comes time to pass the actual tax and spending legislation to implement this budget

plan, I hope more reason and fairness are applied and we take action that helps the American people now without mortgaging their future.

CONGRESSMAN PHILLIP BURTON

HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Ms. LEE. Mr. Speaker, I rise to share my great appreciation for and admiration of the late Congressman Phillip Burton. During his two decades in the House of Representatives—from 1964 to 1983—Congressman Burton was a great champion for the interests of the people of the Bay Area. Time and time again, Congressman Burton fought for the little people, ranging from the underprivileged to seniors to workers. His voice was loud and strong for these people. And his voice was persuasive in bringing people of all backgrounds and different ways of life together.

I had the privilege to know Congressman Burton while serving as a Hill staffer to Congressman Ronald V. Dellums. He was brilliant, compassionate, and a political whiz. During a reapportionment year, I remember Phil explaining to Ron the rationale for the boundaries of Ron's proposed new long District, and he said, "Don't worry, Ron, you are in your brother's arms."

Powerful voice that he was for his constituents, Congressman Burton will probably best be known for his respect for the environment. His record of establishing and preserving parks, wilderness areas, trails, and rivers may be unparalleled in the history of this country. As the Chairman of the Subcommittee on National Parks, the Congressman did everything that he could to protect our precious natural resources. His National Parks and Recreation Act of 1978 represents one of the most sweeping pieces of environmental legislation ever to pass Congress. That legislation doubled the national wild and scenic rivers system, tripled our national trails systems, and, by adding more than 2 million acres, doubled the wilderness acreage in the National Park Service.

In California, the Congressman's legislation ultimately protected nearly 5 percent of the state's land, including Redwood National Park. Even closer to my 9th Congressional District, Congressman Burton strengthened the beautiful Golden Gate National Recreation Area.

Congressman Burton's contribution to our state and country has become recognized as an impressive legacy in the two decades since his death. Our appreciation of Congressman Burton and his efforts will no doubt grow only stronger in the coming decades as we struggle to preserve our precious, finite resources.

INTRODUCTION OF LEGISLATION REQUIRING DOOR-TO-DOOR DELIVERY SERVICE FOR SENIORS

HON. JIM SAXTON

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. SAXTON. Mr. Speaker, today I am introducing legislation that would require door-to-door delivery service for senior citizens.

Over the years, I have been contacted by many seniors who live in adult-restricted communities and receive their mail in "cluster" mailboxes. This means that their mail is delivered to one central location instead of being placed in a mailbox at their own doorstep. With this type of mail delivery, seniors are forced to endure steps, curbs, bad weather, and moving cars in order to pick up their mail. Under these circumstances, something as simple as receiving mail can be one of the most inconvenient and dangerous daily tasks for those who are elderly.

Therefore, I am introducing this legislation to require the U.S. Postal Service to make door-to-door deliveries in senior housing areas. Under this bill, 80 percent of the residents in a community must be 55 and older in order to qualify to receive this service. Door-to-door deliveries would begin six months after enactment. Also, the bill clarifies that senior apartment buildings are specifically excluded from this bill.

It is imperative that we help our seniors receive their mail without putting their lives in danger, and I hope my colleagues will join me in supporting this important bill.

REMEMBERING REPRESENTATIVE PHILLIP BURTON

HON. GEORGE MILLER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 11, 2003

Mr. GEORGE MILLER of California. Mr. Speaker, for those of us who served in this House with the late Phillip Burton, who remember his vibrant, unrelenting and passionate leadership, and who share his dreams for an America where every resident enjoys dignity and equality—for those of us fortunate enough to have known and collaborated with him, today is a day of rededication.

It is almost impossible to believe that 20 years have passed since Phil Burton departed this scene, far too early and, I am sure he would admit, with far too much work left undone. He served with distinction in this Chamber from 1964 to the day he died, 20 years ago today. They simply do not make politicians like Phil Burton anymore, or at least, not enough of them, and this House and the country are much the worse for the shortage.

Those who worked with Phil never forgot the experience, for good or bad. He was a brilliant tactician, an unrelenting liberal, and a tireless advocate. He was not especially lovable, but he wasn't looking for love; he was looking for results, and he won the respect of friends and adversaries alike.

Phil would not like what he would see in American politics today. After decades of struggle and a decade of unparalleled economic prosperity, Americans work the longest work hours, for the lowest disposable income, with the smallest pensions and health insurance coverage and the least vacation time or maternity leave of any Western industrial nation. Today, the distribution of wealth in this country is more unequal than at any time since the New Deal, and is the most unequal of any society in the advanced industrial world. This is not the world Phil Burton would have wanted two decades after his death.

And yet our country in 2003, however enduring its problems, is a vastly better place for