

and it finally sets a deadline for old plants to install modern pollution controls. The Act allows for emissions trading to increase flexibility and reduce costs, where trading won't cause environmental harm. And the Clean Smokestacks Act promotes cost-effective energy efficiency and renewable energy measures, which help reduce pollution and save consumers money.

This approach just makes sense. Because these power plants are so old and so dirty, cleaning them up provides tremendous benefits at reasonable costs. These requirements are one of the cheapest ways to get significant air quality improvements. And they finally provide a level playing field for new and old plants.

At the same time, this approach gives industry the benefit of increasing regulatory certainty by targeting all four pollutants at once. Industry can make better investments if it knows what all of the emissions requirements will be over the next decade or so.

Finally, the Clean Smokestacks Act recognizes that we need cleaner air, not regulatory relaxation, so it leaves the current Clean Air Act in place.

Since we first introduced this bill, the President has unveiled a competing proposal, the "Clear Skies Initiative" or CSI, which he claims targets the same goal of cleaning up power plants. It's important to recognize, however, that the Clean Smokestacks Act and CSI are not similar proposals with different levels of stringency. Rather, they have fundamentally different purposes.

The Bush Administration claims that their CSI proposal also targets the problem of aging power plants and provides certainty to the industry. It does neither, but it does rewrite significant portions of the Clean Air Act to weaken or delete important environmental protections.

In contrast to the Clean Smokestacks Act, the CSI proposal does not guarantee that all outdated power plants will ever install modern air pollution controls. And, because CSI does not address carbon dioxide emissions, it cannot promise to provide the industry with certainty regarding future federal or state emissions reductions requirements.

What CSI does do is rewrite key provisions of the Clean Air Act. CSI would repeal a requirement to reduce mercury emissions, limit the rights of states to protect themselves against out-of-state pollution, extend deadlines for areas to achieve clean air, and weaken protection for national parks, among other rollbacks. The real purpose of CSI appears to be weakening current Clean Air Act requirements for power plants and other sources, under cover of some looser and later emissions requirements. Not surprisingly, CSI is supported by industry, but is almost universally opposed by environmental groups.

So let there be no mistake—the Clean Smokestacks Act in the House, and the Clean Power Act in the Senate, are the proposals to strengthen the Clean Air Act by finally closing the loophole for old dirty power plants and addressing all four pollutants they emit.

In conclusion, let me commend Rep. BOEHLERT and all of the supporters of this legislation. I am pleased to be part of this bipartisan, bicameral approach to strengthening the Clean Air Act and protecting our environment.

TRIBUTE TO PAULA J. PETERSON

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. FARR. Mr. Speaker, I rise today to honor Paula J. Peterson, the Monterey District Park Superintendent for California Department of Parks and Recreation. She is retiring after more than 30 years of dedicated service with the State of California, and in recognition thereof, she is deserving of special public recognition and the highest commendations.

Paula attended Chico State University where she received her Bachelor of Arts degree in Recreation Administration in 1971, and a Master of Arts degree with distinction in Recreation Administration in 1977. She then embarked on her distinguished state service career with the California Department of Parks and Recreation in 1972 as the first full-time, female civil service State Park Ranger in the history of California at Big Basin State Park in the Santa Cruz Mountains. Based on her experience and performance, she continued to receive be promoted through ranks, ultimately attaining her current position.

Paula Peterson has played a lead role in interpreting and protecting the cultural and natural resources of California. Her outstanding leadership and organizational skills have touched the entire state park system.

Paula was responsible for the first publication of the "Defensive Tactics for Instructors" handbook in 1980. She coordinated the first Hispanic Heritage Week observance in Monterey in 1990. She received the 1996 Monterey District Safety Award after leading and maintaining an excellent District safety program. She was the recipient of the Department's 1999 Olmsted Award for Leadership and Vision based on her ability to motivate and inspire others to positive action; and her long-term commitment to park ideals and values.

Paula blazed the trail for other woman in the peace officer ranks within the State Park System and has been a positive and strong role model. She is commended for her extraordinary commitment and dedication and represents the highest ideals of the State Park professional.

Mr. Speaker, in the course of their careers, few people are fortunate to be associated with an individual whose personal and professional accomplishments have been an inspiration to so many. Because of Paula Peterson, I can count myself among the fortunate.

**OUTSTANDING HIGH SCHOOL SENIORS,
FIRST CONGRESSIONAL
DISTRICT OF NEW MEXICO**

HON. HEATHER WILSON

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mrs. WILSON of New Mexico. Mr. Speaker, the following high school students from the First Congressional District of New Mexico have been awarded the Congressional Certificate of Merit. These students have excelled during their academic careers and proven themselves to be exceptional students and

leaders with their scholastic achievements, community services, and participation in school and civic activities. It is my pleasure to be able to recognize these outstanding students for their accomplishments. Their parents, their teachers, their classmates, the people of New Mexico and I are proud of them.

CERTIFICATE OF MERIT AWARD WINNERS 2003

Katelynn Florentino, Freedom High School.

Chelsea Knepper, Manzano High School.

Victoria Soto, St Pius X High School.

Jodieleigh Sierbert, Rio Grande High School.

Travis Green, Sandia Prep High School.

Darlene Lopez, Albuquerque Charter Vocational School.

William Wainslow, Eldorado High School.

Jonathan Berch, Estancia High School.

Emily Frances Clauss, Albuquerque Academy.

Jessika Cremer, La Cueva High School.

Sharada Bean, Albuquerque High School.

Laura Thompson, Southwest Secondary Learning Center.

Julian Gomez, Los Lunas High School.

Monica Maestas, Valley High School.

Renee Giraudo, Cibola High School.

Finola Perry, New Futures School.

Taylor Kidwell, Hope Christian School.

Natalie Irene Mora, West Mesa High School.

Roseamond Stewart, Del Norte High School.

Brittany Allcorn, Moriarty High School.

Elisha Lovato, Bernalillo High School.

Joseph McCarthy, Hope Connection High School.

Ashley Ellison, Nuestros Valores Charter High School.

Marcus Romero, Mountainair High School.

Kaycee Kloepfel, Highland High School.

Paul Tafoya, Sierra Alternative High School.

Katherine Dahl, Cibola High School.

Dominic Montoya, Albuquerque Evening High School.

Catherine Sandoval, Menaul School.

Milessa Muchmore, Sandia High School.

Amber Marquez, Evangel Christian Academy.

**CONGRATULATIONS WESTERN
KENTUCKY UNIVERSITY'S WIL-
LIAM E. BIVEN FORENSIC SOCI-
ETY**

HON. RON LEWIS

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. LEWIS of Kentucky. Mr. Speaker, I rise today to congratulate Western Kentucky University's William Biven Forensic Society as its members celebrate their national and international championships.

The students and coaches have had an extremely successful year, winning the International Forensic Association Championship, the 2003 American Forensic Association National Championship, the Delta Sigma Rho—Tau Kappa Alpha National Championship and, most recently, the National Forensic Association Individual Events Championship. Western's forensics' program has a legacy of championships, and this year's team has again debated its way to the top.

This evening at Western, the students will present some of their award-winning performances. I hope they enjoy this opportunity to

relax and share their talents with the university and the Bowling Green community. They have certainly earned the chance to celebrate and showcase their work.

Congratulations to the students and coach Judy Woodring of the Western Kentucky University forensics team. Their dedicated work and achievements has brought them and their university recognition and pride.

A BILL TO ENSURE THAT THE IRS ACCURATELY ACCOUNT FOR FICA TAXES PAID BY EMPLOYERS ON EMPLOYEE'S TIP INCOME

HON. WALLY HERGER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. HERGER. Mr. Speaker, I rise today with my colleague from Tennessee, Mr. TANNER, to introduce the Tip Tax Fairness Act, a bill to require the Internal Revenue Service (IRS) to accurately account for FICA taxes paid by employers on employee's tip income.

As we all know, many employees in the service sector of the business community earn a substantial portion of their income from tips. Recognizing this, Congress passed legislation years ago requiring employers and employees to pay FICA payroll taxes on tip income. This ensures that an employee's total earnings are reflected in their Social Security wage history, which determines the employee's Social Security benefits upon retirement.

In the IRS's effort to collect the FICA taxes they believe is owed on unreported tips, the agency has created an aggregate method for assessing employers which is inconsistent with congressional intent. Congress did not intend FICA taxes to be paid on an aggregate basis, because earnings subject to FICA taxes are intended to be credited to an employee's Social Security wage history.

Under current law, employees are required to report all of their tips to their employer. The employer is required to send this information to the IRS, along with the employer and employee share of the FICA taxes owed. If the IRS believes the amount of tip income reported is not accurate the agency will audit the employer, bill the employer using an aggregate estimate, and collect the employer's portion of the FICA taxes. However, the agency does not credit the employee's Social Security wage history. By not doing so, the agency is disregarding one of the reasons Congress required employers to pay FICA taxes on tips.

Furthermore, this lack of accounting on the part of the IRS, and the use of aggregate estimates, creates a dramatic shift in the burden of tax collection. Under this method, it is the employer who must determine if there was underreporting of income, not the IRS, and the employer who must disprove an inaccurate assessment. Many service providers have expressed concerns that this shift in burden pits the employer against their own employees, effectively turning them into "tip police."

The bill Mr. TANNER and I are introducing today is a solution that we believe employees and employers can support. Simply stated,

this legislation requires the IRS to ensure that assessments paid by employers, for FICA taxes owed on unreported tips, are credited to each affected employee's Social Security wage history. As such, this measure requires the IRS to use FICA taxes as Congress intended.

Mr. Speaker, I urge my colleagues to support this worthy legislation.

CHRIS KELLERMAN, A RECIPIENT OF THE BRONZE STAR

HON. GINNY BROWN-WAITE

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Ms. GINNY BROWN-WAITE. Mr. Speaker, I rise today to honor Chris Kellerman, a veteran of the Vietnam War who has been awarded the Bronze Star in recognition of his bravery and notorious achievement during ground operations against hostile forces in the Republic of Vietnam.

The Bronze Star Medal was established by Executive Order in 1944 and is awarded to any person who, while serving in any capacity with the Army of the United States, distinguishes himself or herself by heroic or meritorious achievement or service.

Staff Sergeant Kellerman earned his medal by venturing into unknown territory and taking a risk that he did not have to take, possibly saving the lives of several of his fellow soldiers.

A testament to his dedication to our Armed Forces and his drive to always succeed, Staff Sergeant Kellerman achieved his rank in the Army in record time, rising to his position of leadership in two years time.

During his service in Vietnam from January 1968 through March 1969, his heroism was undeniable, as his acts of bravery during battle earned him not only the respect of his comrades and military honors.

Staff Sergeant Keller proved his dedication to his country and was honored only recently by the Defense Department with the medal he earned. I am proud to be able to honor him today on the floor of this body and am proud to call Staff Sergeant Kellerman a constituent and, Mr. Speaker, I ask you to join me in thanking him for his service to this country.

CELEBRATING THE 380TH ANNIVERSARY OF THE AVEDIS ZILDJIAN CYMBAL COMPANY

HON. WILLIAM D. DELAHUNT

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. DELAHUNT. Mr. Speaker, it is with enormous pride that I rise today in tribute to the Zildjian family of Massachusetts, whom we join today in marking an anniversary of an American success story. The Zildjian cymbal sets a standard for excellence—with skill, perseverance and devotion to family, employees and the community.

They arrived on our shores with an idea and a dream, and worked hard and smart to fulfill

it. Now musicians around the world—from symphony percussionists to R&B drummers—swear by K/Z HiHats and Remixes and enrich the quality of our lives every day through the gift of music. On Friday of this week, May 9, a variety of friends and admirers will gather at the company offices in the town of Norwell, Massachusetts, to celebrate the 380th anniversary of the Avedis Zildjian Cymbal Company.

Zildjian Cymbals is the oldest, continuously owned family business in the United States—now in its 74th year of operation. However, the firm has a history going back almost four centuries. Zildjian was originally founded by Avedis I, an alchemist and subject of the Ottoman Empire living in Constantinople in 1623. He created a process—still a Zildjian trademark—to treat metal alloys to create cymbals of superior clarity and quality. As a result of his discovery, he was given the title "Zildjian" or Cymbalsmith by the Sultan.

After three centuries of manufacturing cymbals in Constantinople, the family business relocated to Quincy, Massachusetts, largely at the behest of Avedis Zildjian III, who had immigrated to the United States in 1909 and went into business for himself. When it came time for him to take over the family business in Turkey, Avedis pushed for America as the company's home. Although the foundry's establishment coincided with the beginning of the Great Depression, devotion of the family and from some of the great musicians of his day, helped Avedis persevere. Eventually, the company flourished.

In 1972, Zildjian opened a new manufacturing facility in Norwell, Massachusetts where an untold number of cymbals have been created by more than 100 dedicated employees and sold to musicians in every genre in dozens of countries around the world. After handing over the reigns of the company in 1977 to his son, Armand, Avedis Zildjian passed away in 1979. Under Armand's leadership, Zildjian continued its leadership in the production of high quality cymbals and opened a drumstick factory in Alabama. In 1995, Zildjian became the first Percussion Company to obtain the ISO 9001 Quality Certification, a standard recognized around the globe for facilities that meet and exceed rigorous quality standards.

In 1999, yet another milestone was reached, as Armand Zildjian appointed his daughter, Craigie, to be the Chief Executive Officer, the first woman to hold that distinction since the entity's inception in 1623. With the passing of Armand Zildjian in 2002, Craigie Zildjian is poised to continue the Zildjian name brand and tradition of superior workmanship into the decades to come.

On May 9, 2003, a host of well wishers will join the entire Zildjian community and gather at the company headquarters to commemorate Zildjian's contribution to our universal heritage, our region's economy, the lives and livelihoods of its employees and the entrepreneurial spirit reflected in the evolution of this fine corporation. The festivities would doubtless have made Avedis Zildjian proud. And it is with equal pleasure that I enter this tribute into the CONGRESSIONAL RECORD so that this milestone is officially recognized and recorded in the official history of the United States of America.