

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.

LIBERTY HIGH SCHOOL IN
ELDERSBURG, MD, RECOGNIZED
AS A GRAMMY SIGNATURE
SCHOOL FOR ITS OUTSTANDING
MUSIC EDUCATION

HON. ROSCOE G. BARTLETT

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. BARTLETT of Maryland. Mr. Speaker, Liberty High School in Eldersburg, Maryland and its Instrumental Music Director Joseph Fischer has been recognized as one of only 50 Grammy Signature Schools nationwide in 2003 for its outstanding music education. Along with the recognition, the Grammy Foundation awarded Liberty High School with \$1,000 toward its music education program.

The Grammy Foundation, a nonprofit arm of the Recording Academy, coordinates the Grammy Signature Schools recognition program for outstanding music education by public schools. Most of us are probably familiar with the Grammys awarded by the Recording Academy to outstanding recording artists. The Grammy Foundation is dedicated to engaging students of all ages through music and arts-based education programs. For more information about the Foundation and its programs, you can visit its website www.grammy.com. A list of all the winners is at www.grammy.com/foundation/signature_schools.html.

Liberty High School was one of 20,000 public high schools invited to submit detailed applications for the Grammy Signature Schools award.

Finalists for the Grammy Signature School award were determined on the basis of a scoring system applied and critiqued by a panel of top music educators and professionals. Finalists then had to submit additional documentation such as recordings of school concerts, sample concert programs and repertoire that were further reviewed by an independent screening committee.

As my colleagues are well aware, I was a scientist before I was elected to the Congress. However, I was also a teacher. I taught on the college level for more than 20 years. I support and applaud music education because it teaches participants the important life skills of discipline and team work. Liberty High School would not even have been considered as a Grammy Signature School without the leadership provided by its Instrumental Musical Director Joseph Fischer. It is the work of an excellent individual teacher, such as Mr. Fischer, that opens the door and inspires students to achieve success not just in their particular field of study, but in all future endeavors. I know that I am just echoing the gratitude of his students, their parents, faculty and administrators at Liberty High School when I salute Joseph Fischer.

ASSAULT WEAPONS BAN AND LAW
ENFORCEMENT PROTECTION ACT
OF 2003

HON. CAROLYN MCCARTHY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mrs. MCCARTHY of New York. Mr. Speaker, today I am introducing the "Assault Weapons

Ban and Law Enforcement Protection Act of 2003." This legislation will renew and strengthen the current assault weapons ban set to expire this Congress. I am joined by 68 of my colleagues in support of this legislation and overall goal of keeping illegal firearms out of the hands of criminals.

In September 2004, the assault weapons ban, which is supported by virtually every Federal, State and local law enforcement agency, is set to expire. Since its introduction in 1994, the ban has increased public safety and prevented dangerous weapons from falling into the hands of violent criminals, including gang members and terrorists. Unfortunately, even with its many successes, would-be criminals have demonstrated the ban's limitations.

A gun manufacturer's ability to slightly modify an assault weapon, and the sale of "parts kits" which permit criminals to assemble unlawful assault weapons, is a massive loophole in the current law, allowing these weapons to flood the market and jeopardize the lives of law enforcement officers.

Additional steps must be taken to address these types of problems. This legislation begins by improving upon the current definition of a semi-automatic assault weapon to include any semi-automatic weapon that accepts a detachable ammunition magazine and possesses, a single, narrowly defined, assault weapon characteristic. Furthermore, it contains a provision that makes it more difficult for individuals to purchase or sell parts that make it possible to convert a lawful semi-automatic weapon into an unlawful assault weapon.

During the 2000 election cycle, then-Governor Bush made a campaign promise to support the extension of the ban, as did Attorney General Ashcroft during his 2001 Senate confirmation hearing. I am glad to hear of their support and look forward to working with them in the upcoming months. I can think of no legitimate reason for civilians to have access to military-style weapons that are useless for recreational activities and only serve the purpose of furthering unwanted criminal activity.

IMPROVING EDUCATION RESULTS
FOR CHILDREN WITH DISABILITIES
ACT OF 2003

SPEECH OF

HON. BETTY MCCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 30, 2003

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 1350) to reauthorize the Individuals with Disabilities Education Act, and for other purposes:

Mrs. MCCOLLUM. Mr. Chairman, I rise in support of H.R. 1350, to reauthorize the Individuals With Disabilities Education Act (IDEA). Although I have outstanding concerns about this bill that I will continue to work with my colleagues to resolve, this bill responds to the needs of special education teachers and the children they serve. It also authorizes much-needed funding levels for our States and local school districts.

H.R. 1350 will help schools identify special needs students at an earlier age and avoid misidentification of children. When a child is identified as having a disability at an early

age, their parents and teachers are better able to address their needs and integrate them as much as possible into the regular educational curriculum. I have worked hard to secure funding for newborn hearing screening programs, which save schools millions of dollars in special education costs by ensuring early detection and intervention of infants with hearing loss. Further efforts to increase early identification, as H.R. 1350 will accomplish, will surely save our schools millions more in special education costs.

H.R. 1350 puts us on the right track to provide funding that has been promised to our States and local school districts for 28 years. Many of us would have preferred that this bill provide mandatory IDEA funding increases, but by authorizing a plan to reach full funding of 40 percent of the excess cost of educating students with disabilities within seven years, H.R. 1350 is a step in the right direction. This bill will provide funding that our schools desperately need now.

This reauthorization will also help us learn how to reduce excessive paperwork for teachers. H.R. 1350 requires the General Accounting Office to conduct a study on Federal requirements under the Individuals With Disabilities Education Act that result in excessive paperwork burdens for teachers. This study will help policymakers better understand how we can improve conditions for teachers.

I will continue to work with all community leaders to improve the discipline and procedural safeguards provisions in this bill. During my time in the Minnesota House of Representatives, our State crafted a careful balance between the rights of children with disabilities and non-disabled students. This allows schools to maintain a safe learning environment for all children and at the same time, resolve discipline issues. I hope to offer Minnesota as a model to create Federal policies that best meet the needs of students and schools.

The bill before us today, while not perfect, will make notable improvements to the Individuals With Disabilities Education Act. In the coming weeks, I will work very hard with the disability community and my colleagues in the Senate to pass a final version of this reauthorization that allows for the best educational opportunity for all children.

GEORGIA CELEBRATES CHIEF
WARRANT OFFICER RON YOUNG,
JR.

HON. PHIL GINGREY

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, May 8, 2003

Mr. GINGREY. Mr. Speaker, the capture of Chief Warrant Officer Ron Young, Jr. by Iraqi forces terrified not only his family back in Lithia Springs, Ga., but also all the Americans watching the news clips of the POWs.

When our Nation goes to war, our soldiers answer the call to sacrifice with honor. In the War on Iraq, they proved once more that they're the greatest fighting force the world has ever known.

Yet, even with the best trained soldiers, even with the best equipment, real dangers confront our fighting men and women.

Such was the case on March 24, when the helicopter of Chief Warrant Officer Young and