

EXTENSIONS OF REMARKS

TRIBUTE HONORING 2003 LEGRAND SMITH SCHOLARSHIP FINALISTS MATTHEW MASTERS, OF MORENCI, MI, HEATHER ROBERSTON, OF ADRIAN, MI, AMANDA WHEELER, OF MORENCI, MI, DARCY BEREZNOFF, OF JACKSON, MI, DANIELLE FIGUEROA, OF JACKSON, MI, AND TIM CAUCUTT, OF ADRIAN, MI

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. SMITH of Michigan. Mr. Speaker, it is a sincere pleasure to recognize the finalists of the 2003 LeGrand Smith Congressional Scholarship Program. This special honor is an appropriate tribute to the academic accomplishment, demonstration of leadership and responsibility, and commitment to social involvement, demonstration of leadership and responsibility, and commitment to social involvement displayed by these remarkable young adults. We all have reason to celebrate their success, for it is in their promising and capable hands that our future rests.

The finalists of the LeGrand Smith Congressional Scholarship Program are being honored for showing that same generosity of spirit, depth of intelligence, and capacity for human service that distinguished the late LeGrand Smith of Somerset, Michigan. They are young men and women of character, ambition, and initiative, who have already learned well the value of hard work, discipline and commitment.

These exceptional students have consistently displayed their dedication, intelligence and concern throughout their high school experience. They stand out among their peers due to their many achievements and the disciplined manner in which they meet challenges. While they have already accomplished a great deal, these young people possess unlimited potential, for they have learned the keys to success in any endeavor.

As a Member of Congress of the United States of America, I am proud to join their many admirers in extending our highest praise and congratulations to the finalists of the 2003 LeGrand Smith Congressional Scholarship program.

INTRODUCING LEGISLATION TO ALTER FEDERAL TAX TREATMENT OF VOLUNTEER WORK OF SENIOR CITIZENS

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing legislation, along with

four of my colleagues from Massachusetts, Representatives CAPUANO, DELAHUNT, FRANK and MARKEY, to alter the federal tax treatment of real property tax reduction vouchers received by senior citizens for volunteer work.

Approximately 42 towns in Massachusetts have implemented a program to ease the problem senior citizens, who live on fixed incomes, face due to rising property taxes. These towns have allowed senior citizens to perform volunteer work for their town in exchange for a voucher that reduces their property tax by up to \$500.

Specifically, my legislation would exclude from gross income vouchers issued by a government unit to offset real property taxes, and received by eligible senior citizens of 65 years of age, in exchange for volunteer work. The legislation also exempts these vouchers from employment taxes.

Mr. Speaker, this legislation enhances an important and creative program being implemented in many towns in Massachusetts. We devote a lot of effort around here to help make sure retirement does not sink senior citizens deep into poverty, and that they have basic health services. This very modest proposal takes a small step in helping seniors remain in their homes despite rising property taxes. A step, I hope, we can take this year.

A NEW SUNRISE: VIEQUES

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. HASTINGS of Florida. Mr. Speaker, I thank the patriotic people of Vieques, Puerto Rico, for their tolerance and understanding during more than 60 years. In the past, the Vieques training range helped prepare the U.S. Navy forces for deployment to the Mediterranean Sea and Persian Gulf.

Nevertheless, military training activities on Vieques interrupted local fishing operations and other economic development, and the effect of the activities by the Department of the Navy reduced the potential for developing the island as a tourist destination. Also, the pollutants released in to the local environment caused some concern among residents who feared an increase in the incidence of cancer and other diseases.

I applaud the Department of the Navy for recognizing that for these reasons, among many, the island of Vieques is no longer a satisfactory place for training exercises. Recognizing that the serenity and beauty of Vieques should be enjoyed, and not destroyed, on April 30, 2003, the Navy closed the base and transferred the land to the Department of the Interior to turn it to a wildlife refuge and a wilderness area.

These days, we hear so much about weapons, terrorism, and the military. It warms my heart that the sounds of exploding bombs have been replaced by the laughter of children en-

joying hiking, cycling, wild life observation, swimming, and fishing.

But worries about Vieques remain. Now that the military training exercises are over, the land must be cleaned up. The Island needs to be rid of the pollutants—thousands of unexploded bombs and toxins in the land, water, and air. Only then, would the land be truly returned to its rightful owners.

A RESOLUTION HONORING ERICA BUSHINSKI, LEGRAND SMITH SCHOLARSHIP WINNER OF JACKSON, MI

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. SMITH of Michigan. Mr. Speaker, let it be known that it is with great respect for the outstanding record of excellence she has compiled in academics, leadership and community service, that I am proud to salute Erica Bushinski, winner of the 2003 LeGrand Smith Scholarship. This award is made to young adults who have demonstrated that they are truly committed to playing important roles in our Nation's future.

As a winner of the LeGrand Smith Scholarship, Erica is being honored for demonstrating that same generosity of spirit, intelligence, responsible citizenship, and capacity for human service that distinguished the late LeGrand Smith of Somerset, Michigan.

Erica is an exceptional student at Napoleon High School, and possesses an outstanding record of achievement in high school. Erica has received numerous awards for her excellence in science, English, social studies and athletics, as well as her volunteer activities with HOST and many other volunteer organizations. Erica is the recipient of a Board of Trustees Scholarship from Central Michigan University.

Therefore, I am proud to join with her many admirers in extending my highest praise and congratulations to Erica Bushinski for her selection as winner of a LeGrand Smith Scholarship. This honor is a testament to the parents, teachers, and others whose personal interest, strong support and active participation contributed to her success. To this remarkable young woman, I extend my most heartfelt good wishes for all her future endeavors.

INTRODUCING LEGISLATION FOR CLARIFICATION OF HOSPITAL INSURANCE (HI) TAX EXEMPTION

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. NEAL of Massachusetts. Mr. Speaker, I am pleased to introduce today, along with my

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

colleagues Representatives CAPUANO, DELAHUNT, FRANK and MARKEY, legislation to clarify that the employees of a political subdivision of a State shall not lose their exemption from the hospital insurance (HI) tax by reason of consolidation of the subdivision with the State.

This issue has arisen because in 1997 Massachusetts abolished county government in the State, assumed those few functions that counties had performed, and made certain county officials employees of the State. Specifically, the law provided that the sheriff and the sheriff's personnel "shall be transferred to the commonwealth with no impairment of employment rights held immediately before the transfer date, without interruption of service, without impairment of seniority, retirement or other rights of employees, without reduction in compensation or salary grade and without change in union representation."

However, the issue of whether or not these consolidated employees were required to pay the Medicare portion of the FICA tax needed to be clarified. Federal law creates an exemption from this tax for state and local employees who were employed on or before March 31, 1986, and who continue to be employed with that employer. The law is written so it is clear that consolidations between local entities, and consolidations between State agencies, do not negate the grandfather rule. However, the issue of a consolidation between a political subdivision and a State is not directly addressed and I doubt it was considered during the drafting of the federal law.

The Internal Revenue Service has taken the position that a State, and a political subdivision of a state, are separate employers for purposes of payment of the Medicare tax and therefore any grandfathered employees merged in a consolidation between a State and a political subdivision lose the benefit of the grandfather rule, even if such employees perform substantially the same work.

In a Sixth Circuit Court case, *Board of Education of Muhlenberg Co. v. United States*, the Court ruled on this general issue in terms of a consolidation of boards of education in Kentucky. The plaintiffs in this case argued that the consolidation of school districts did not create a new employer or terminate the employment of any teacher, and the Court agreed that Congress did not intend that exempt employees who have not been separated from previously excluded employment should lose their grandfather and be forced to pay the HI tax. While this case did not go to the issue of the consolidation between a State and a political subdivision, the logic indicates that this issue matters less than the overarching issue of whether the employees continue in the same or essentially the same positions. In Massachusetts this is clearly the case.

Therefore, Mr. Speaker, I urge the Congress to enact this legislation to clarify that local employees do not lose the benefit of the grandfather rule merely because they have been consolidated with a State government.

CONDEMNING THE CUBAN REGIME FOR ITS INTIMIDATION AND VIOLENT SUPPRESSION OF PRO-DEMOCRACY CUBAN ADVOCATES

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. HASTINGS of Florida. Mr. Speaker, the exercise of political and civil liberties, including freedom of expression, assembly, association, movement, press, and the right to multiparty elections, are fundamental rights. These fundamental rights belong to every individual, be it in the United States, Iraq, or Cuba; these rights are universal.

Nevertheless, regardless of this truth, the Cuban Government has carried out summary trials to expeditiously sentence prodemocracy leaders to try to intimidate and silence other prodemocracy activists on the island, while world attention is primarily focused on Iraq.

The oppressive Cuban Government has attempted to suppress the will of its own people on fabricated charges, accusing prodemocracy activists for purportedly "working with a foreign power to undermine the government." Fearing a peaceful transition to democracy in Cuba, under two draconian laws, the Fidel Castro regime has tried to silence the inherent right of individuals to freedom.

I rise to vehemently denounce these actions.

Mr. Speaker, in early 2003, dozens of supporters of the Oswaldo Paya's Varela Project were harassed, jailed, and threatened. On February 18, 2003, two members of the Oswaldo Paya's Christian Liberation Movement, Jesus Mustafa Felipe and Robert Montero, were sentenced to 18 months in prison on charges of contempt and resisting arrest.

On March 18, 2003, the Cuban Government began a massive crackdown on democracy activists. About 80 activists were arrested and made subject to swift trials and prosecutions that began on April 3, 2003. Foreign journalists and diplomats were excluded from the trials. Within days, over 50 of the activists had received prison terms ranging from 6 to 28 years. These sentences, which are an example of the dependency of the judiciary branch on the will of Fidel Castro, further call into question the legitimacy of Castro's regime. I condemn the illegitimacy of the Cuban judiciary system, and the Cuban Government.

In a further deterioration of Cuba's rule of law, on April 11, 2003, the Cuban Government executed three men who had hijacked a ferry in Havana in an attempt to reach the United States. The men were executed by firing squads after summary trials that were held behind closed doors; four other ferry hijackers received life sentence while another received 30 years in prison.

Although their crimes should have been punished, this dismal excuse for a judicial system never allowed the suspects a chance. In one of the most deplorable signs of judicial dependency of the past decade, the three men accused of hijacking the ferry never received a fair trial. Under the Cuban "Kangaroo Courts," they were found guilty in three days,

and only given a few days to appeal their sentences before being executed by a firing squad a day later. I am appalled at these murders.

Disgusted by the crudeness of the Cuban Government's repression, on April 8, 2003, I supported House Resolution 179, which condemns the Cuban Government's crackdown, calls for the immediate release of all political prisoners, and endorses basic human rights and free elections in Cuba.

I will continue my high level of advocacy for a democratic Cuba in the 108th Congress, supporting a variety of legislative initiatives regarding sanctions, human rights, and drug interdiction cooperation. But more importantly, I will tirelessly labor to help bring democracy and respect for human rights to the island of Cuba.

In conclusion, I praise the courage of those Cubans who have been targeted in this most recent government crackdown, and strongly condemn the recent arrests and murders committed by Castro's regime.

A RESOLUTION HONORING JESSICA WILSON, LEGRAND SMITH SCHOLARSHIP WINNER OF BATTLE CREEK, MI

HON. NICK SMITH

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. SMITH of Michigan. Mr. Speaker, let it be known that it is with great respect for the outstanding record of excellence she has compiled in academics, leadership and community service, that I am proud to salute Jessica Wilson, winner of the 2003 LeGrand Smith Scholarship. This award is made to young adults who have demonstrated that they are truly committed to playing important roles in our Nation's future.

As a winner of the LeGrand Smith Scholarship, Jessica is being honored for demonstrating that same generosity of spirit, intelligence, responsible citizenship, and capacity for human service that distinguished the late LeGrand Smith of Somerset, MI.

Jessica is an exceptional student at Harper Creek High School, and possesses an outstanding record of achievement in high school. Jessica has received numerous awards for her excellence in theater and music, as well as her volunteer activities with the Battle Creek Jr. Theater, and as the organizer of the Youth Choir at her church. Jessica has won numerous awards for her activities, including the Young Woman of Promise Recognition and the Young Woman of Excellence Award.

Therefore, I am proud to join with her many admirers in extending my highest praise and congratulations to Jessica Wilson for her selection as winner of a LeGrand Smith Scholarship. This honor is a testament to the parents, teachers, and others whose personal interest, strong support and active participation contributed to her success. To this remarkable young woman, I extend my most heartfelt good wishes for all her future endeavors.