

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.

**MODEST INCOME FOR VOLUNTEER
WORK IN ELDER SERVICES
CORPS IN MASSACHUSETTS
SHOULD NOT BE TAXED**

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 legislation today with my colleagues Representatives CAPUANO, DELAHUNT and MARKEY, to allow an exclusion from gross income of stipends received by persons over the age of 60 for volunteer services performed under a qualified State program.

The Elder Services Corps in the State of Massachusetts was created in 1973. It is composed of individuals at least 60 years of age and allows volunteers to assist in meeting the needs of the elderly population of the Commonwealth. Individuals enroll for 1 year at a time, and are required to volunteer 18 hours per week or 72 hours per month, and receive a stipend of \$130 a month. The program is 100 percent State funded.

Mr. Speaker, I see no reason why the modest income received for this volunteer service should be subject to tax, especially employment taxes. I hope Congress will act on this legislation this year, and provide an additional incentive for an expansion of this program in Massachusetts, and its adoption by other States.

**H.R. 1350: IMPROVING EDUCATION
RESULTS FOR CHILDREN WITH
DISABILITIES ACT OF 2003**

HON. HILDA L. SOLIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Ms. SOLIS. Mr. Speaker, in America, all students, including those with disabilities, have the right to a free and appropriate education. Despite this fundamental right, the special educational needs of children with disabilities have sometimes gone unmet. That is why in 1975, Congress set out to correct this wrong with a law now called the Individuals with Disabilities Education Act (IDEA). IDEA provides federal funding to help states and school districts meet their legal obligations to educate children with disabilities, and to pay 40 percent of the extra expenses of doing so. Currently, such federal aid only provides 18 percent of the extra costs of educating students with disabilities.

I strongly believe that individuals with disabilities have the right to participate in and contribute to society. Improving the educational opportunities and results for children with disabilities is an important step towards ensuring not only their full participation in society, but equality for all. However H.R. 1350, the Republican proposal to reauthorize IDEA, jeopardizes the quality of education provided to children with disabilities and weakens their civil and due process rights under current law. Furthermore, it does not guarantee any new funds for IDEA, it punishes children for actions they have no control over, and limits parental advocacy at due process hearings regarding

their child's education. Because this bill does not offer enough help to the schools in my community of the San Gabriel Valley and East Los Angeles, I strongly oppose it. This bill simply turns back the clock of progress we have made in this area.

**TRIBUTE TO MAGGIE LITTLE, CO-
RONA-NORCO UNIFIED SCHOOL
DISTRICT**

HON. KEN CALVERT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. CALVERT. Mr. Speaker, I rise today to honor and pay tribute to an individual whose dedication and contributions to the community of Corona, CA are exceptional. Corona has been fortunate to have dynamic and dedicated community leaders who willingly and unselfishly give their time and talent and make their communities a better place to live and work. Maggie Little is one of these individuals. On June 6, 2003 Maggie will be honored as she retires after 36 years of dedicated service to the students, employees, parents, community and business members of the Corona-Norco Unified School District.

Maggie has served in several capacities throughout her 36 year career with the Corona-Norco Unified School District including teacher, principal and administrator. She has always observed an "open-door" policy and provided guidance to those who looked for her help. She had extended her hand and expertise to support any child, teacher or employee and served as a role model and mentor to administrators, teachers and students. Throughout her career she has consistently displayed patience, dependability and integrity.

Maggie's position as Corona-Norco Unified School District media spokesperson, the public relations liaison to community service organizations, has contributed immensely to improved communications to the public. Maggie oversaw the production of numerous educational publications informing the public of student and school achievements and contributed her time, energy, and outstanding organizational skills to numerous professional and community organizations in the cities of Corona and Norco and the County of Riverside in order to better inform residents of the high quality of education and academics in the community.

Maggie's tireless passion for education has contributed immensely to the betterment of the community of Corona, California. Maggie has demonstrated her willingness to work hard for quality education and I am proud to call her a fellow community member, American and friend. I know that many children, parents, fellow teachers and administrators are grateful for her service and salute her as she retires.

**IN RECOGNITION OF DON
WILLIAMS**

HON. RON LEWIS

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. LEWIS of Kentucky. Mr. Speaker, I rise today to recognize Don Williams for his dedi-

cated service to the Fort Knox CORE Committee.

While Don will continue to serve on the committee, today is his last meeting as Executive Director, a position he has held with the CORE Committee for the past 7 years. Under Don's leadership, the CORE Committee has become a strong advocate for Fort Knox with local, State and Federal Government leaders. Don has been an excellent partner with our Congressional delegation, helping us to better understand Fort Knox's needs and enhancing communication between the delegation and Fort Knox leaders.

Fort Knox is an asset to the Army and to the Second District of Kentucky. Don Williams understands Fort Knox's mission, and he has been an asset to Fort Knox and the Hardin County community's efforts to promote and protect the base.

This is not Don's first retirement. In 1990, he retired from the Army after 28 years of service, including assignments as Secretary to the Joint Chiefs of Staff in the Pentagon and as Chief of Staff at Fort Knox.

While Don is stepping down as Executive Director, he will continue to be involved in the CORE Committee, as well as the Kentucky Commission on Military Affairs, Fort Knox's chapter of the AUSA, the Patton Museum and the Executive Committee of the Armor and Cavalry Affairs. All of these organizations benefit from Don's knowledge and experience with the Army and his commitment to Fort Knox's role in the Army and in the local community.

I have enjoyed working with Don over the past 7 years. He has helped me better represent the Fort Knox community in Congress. Thank you, Don, for your service to the CORE Committee and your dedication to Fort Knox and the Army.

**IGNORANCE OF ARABIC IS NOT
BLISS**

HON. BARNEY FRANK

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 14, 2003

Mr. FRANK of Massachusetts. Mr. Speaker. Among the sillier policies that are pursued because some people do not like gay men and lesbians is the one which refuses to allow gay and lesbian Americans to serve their country in the armed forces. This is in great contrast to, to take a particularly striking example, Israel, which has openly gay and lesbian people in the Israeli Defense Force. Those who argue that the presence of openly gay and lesbian soldiers erodes morale have a very hard time explaining the example of the IDF.

In our own country, this self-inflicted mood reached new depths recently when the military began expelling from its ranks people who were becoming expert in Arabic and other languages, which are relevant to our fight against terrorism. From "don't ask, don't tell" we have proceeded to "don't ask, don't tell, don't translate," and our national interest is a loser. We already have too few people skilled in translating many of the languages that are used by terrorists, and we detract from our own security by turning away those who would help us overcome this deficiency.

Recently, the Linguistic Society of America founded in 1924 "for the advancement of the