

Mr. Catlett has served Monroe County for nearly 40 years, making him the longest serving county judge in Arkansas. Unfortunately for us, he has recently announced his intent to retire at the end of this year. This will end a journey which began on July 26, 1966 when Judge Catlett won the Democratic primary and was sworn in later the same year—he was 40 years old.

Since then, Judge Catlett has served 19 terms as county judge and has always called Monroe County home. He has shown the courthouse unmatched respect, specifically through a major renovation which raised the standard for beautifying county courthouses in Arkansas and across this country. It cannot be debated: Tom Catlett was a citizen who worked tirelessly for the growth and prosperity of Monroe County.

Perhaps his service is best summarized by a statement he recently made when he announced his retirement, "I am sure that when I look back on my life, I will see the last 38 years as the happiest times of all." Judge Catlett is a man who took pride in his work and is honored to be in a position to help his county excel. Judge Catlett's thirst for improving his community remains unquenched and I expect even after his retirement this year, the name Tom Catlett will permeate the accomplishments of Monroe County for years to come.

On behalf of the Congress, I extend the utmost respect and deference for a man befitting such titles as county judge, community leader and example to us all. Tom Catlett is a roll model and I am honored to recognize him in this Congress.

IN RECOGNITION OF THE COMMUNITY OF STOCKTON, MISSOURI

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. SKELTON. Mr. Speaker, let me take this means to recognize the citizens of Stockton, Missouri, for their efforts in recovering from a tragedy. On the evening of Sunday, May 4, 2003, this small Missouri community was struck by a powerful tornado. It has taken months to restore what took minutes to destroy, but this community has shown strength and resolve in the face of great challenges.

The utter destruction visited upon Stockton is difficult to grasp unless seen. It is measured in terms of what is no longer there. The absence of businesses, homes, churches, even 100 year-old trees, act as a daily reminder of what happened. The Stockton town square was particularly hard hit. Like most town squares in small communities throughout Missouri, Stockton's was an important center of economic activity. Most of the buildings leveled in the downtown area were businesses. The local business owners took it upon themselves to form the Downtown Business District Committee. This committee, open to all business-owners, created a means of mutual support and a forum for discussion of common problems and issues. One important task was to set up guidelines for reconstruction of the town square. The first building on the square to reopen was the pharmacy of Ray Zumwalt. The rebuilding of the pharmacy, along with all

of the other buildings in Stockton, did not happen overnight. It was a gradual process. But as bricks were laid and roofs repaired, the mending of the spirit of this town could be seen, not just in the buildings, but in the people as well. The return of hope to a community that has lost so much is a very important thing.

Today, the community of Stockton is busy preparing for a four-day event commemorating the one-year anniversary of the tornado. This event will serve as a reminder of that day, and as a celebration of all that has been accomplished in such a short period of time. Some questioned whether the town could survive. With this city-wide event, scheduled to take place May 1 through May 4, the people of Stockton will answer with a resounding "yes".

The following individuals deserve special recognition for their efforts to help the people of Stockton: Jerry Uhlmann, Charles May, Gayla Weber, Dick Hainje, Dennis Moffett, Dan Best, Brad Gair, Jonathan Hoyes, Fred May, Jeff Wall, Peggy Kenney, R. Bruce Martin, Kristi Perrin, Richard Barnes, Sheila Johnson, Cynthia Davies and Gale Roberts. These individuals from the Federal Emergency Management Agency, the State Emergency Management Agency and the Department of Natural Resources provided direction and support in the community's efforts to rebuild.

Mr. Speaker, there are days such as the May 4, 2003, when we are reminded of the awesome and unforgiving power of nature. In minutes, lives, families, and whole communities can be uprooted. The people of Stockton made the decision to rebuild, not retreat. It takes strength and courage to face the challenges posed by such a disaster. They have faced this time of trying with such great resolve, have overcome setbacks with such perseverance, they serve as an example to us all of what can be accomplished when the people of a community based on strong traditions of support, compassion, and dedication come together to help their neighbors. Stockton has a lesson to teach us all: the values of family, community, and helping those in need are still alive and well in this country. I am sure my fellow Members will join me in honoring the citizens of this outstanding community and thanking those who have done so much to help.

COMMENDING MIKE PACINI

HON. JON C. PORTER

OF NEVADA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. PORTER. Mr. Speaker, I rise today to honor Mike Pacini. Mike Pacini is currently a Boulder City Council Member and has sat on the council since 1997, when he was the youngest candidate elected to that position. In 2003 Mike Pacini was elected President of the Nevada League of Cities and received the Honor of Nevada's 2003-2004 Public Official of the Year. I urge the House to join with me in congratulating him on his recent honors.

CONGRATULATING PETTY OFFICER THIRD CLASS DAVID L. BROWN, UNITED STATES NAVY, ON THE OCCASION OF HIS RECEIPT OF THE PURPLE HEART

HON. JO BONNER

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. BONNER. Mr. Speaker, it is with great pride and pleasure that I rise to pay tribute to Petty Officer Third Class David L. Brown, former member of the United States Navy, on the occasion of his receipt of the Purple Heart.

This recognition—long overdue—was made last week as the result of injuries Petty Officer Brown received during the Vietnam Conflict in 1968.

On January 3, 1968, Petty Officer Brown, who served as an equipment operator in country for a total of 13 months, and his unit were involved in action with enemy combatants near Hue City during the Tet Offensive. During the engagement, a lieutenant positioned nearby was wounded by enemy fire. Petty Officer Brown rushed to his aid and while trying to drag this officer out of the line of fire to safety, he was hit in his hands by an enemy mortar round. He immediately received aid from a corpsman, but he and his unit continued to be pinned down by enemy fire for eight days. Petty Officer Brown was eventually evacuated from Hue City and continued his naval service, serving for a period of ten months aboard the *USS Ranger*.

Following his return to the United States, he served as a ship superintendent at Northrop Grumman Ship Systems' Ingalls Operation in Pascagoula, Mississippi, until his retirement. However, he never received the recognition he was due as a result of heroic services rendered during the Tet Offensive.

In an effort to determine his eligibility for the Purple Heart and other medals and decorations associated with the injuries he sustained in Hue City, Petty Officer Brown contacted my predecessor, former Congressman Sonny Calahan, and requested his assistance in contacting the appropriate officials on his behalf.

Over the next two years, Mrs. Kay Williams, a member of Congressman Callahan's district staff and now a member of my district staff, worked diligently with officials with the National Personnel Records Center, the Department of the Navy, and the National Archives and Records Administration on this issue.

Without question, Mrs. Williams tirelessly pursued every possible avenue in an attempt to secure this recognition for Petty Officer Brown, and in recent weeks was able to contact Mr. Glenn Morichika. Mr. Morichika, a resident of Honolulu, Hawaii, is the only surviving witness to the events of January 3, 1968. Thankfully, Mr. Morichika was able to provide an eyewitness testimony as to Petty Officer Brown's actions.

As a result of this testimony, and the tremendous efforts of Mrs. Williams, Petty Officer Brown was finally awarded the Purple Heart, the Combat Action Ribbon, and the Meritorious Unit Commendation. This recognition, while long overdue, is certainly well-deserved and is a testament to the dedication to duty and concern for his fellow troops that marked Petty Officer Brown's exemplary service in the United States Navy.

Mr. Speaker, sadly far too many veterans returned home from Vietnam without the recognition they were due. Unfortunately, in Petty Officer Brown's case, he not only demonstrated his willingness to fight for his country, but he returned home only to fight the bureaucracy of his country to get that to which he was always entitled. This is a sad but often-repeated story that thousands of veterans know all-too-well.

Fortunately, in this particular instance, there was a happy ending to this story. Therefore, today, I ask my colleagues on both sides of the aisle to join with me in recognizing David L. Brown for this accomplishment and for his many years of devoted service to his country. I know I join with his many family and friends in congratulating him on this achievement and in extending our heartfelt thanks for his outstanding service to the United States of America.

INTRODUCTION OF TAX SIMPLIFICATION LEGISLATIVE PROPOSALS

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. HOUGHTON. Mr. Speaker, today I am introducing a package of nine separate proposals on tax simplification. Also, today I introduced a resolution of the House to require a simplification title in any tax measure under consideration.

As we approach the deadline of April 15, taxpayers once again come face-to-face with the task of voluntarily—and I emphasize voluntarily—complying with filing their individual tax returns. If our system becomes too complex for the ordinary citizen, then noncompliance will no doubt accelerate. Many Members, and taxpayers, believe that Congress will overhaul the entire system. I'm all for overhauling the tax system, but it will be a long process. In the meantime, I believe the ongoing simplification of the tax system should be a top priority of Congress.

This package of simplification bills highlights some of the areas of the Internal Revenue Code that cry out for change in order to reduce complexity and make our citizens' task of voluntarily complying with our tax laws a less daunting challenge. Some have a cost attached, such as the AMT repeal, while others are revenue neutral. The proposals are as follows:

Alternative Minimum Tax Repeal Act of 2004. The repeal of AMT for individuals is at the top of about everybody's list of must-do tax legislation. However, the revenue lost is substantial. The bill would substantially slow the growth in the number of taxpayers subject to AMT over the next 10 years, by adjusting the AMT exemption, and finally repealing the provision effective after 2013.

Child Definition Simplification Act of 2004. The proposal would address a challenging problem that faces taxpayers every year—the multiple definitions of a qualifying child for different tax purposes. The proposal would provide a uniform definition of a child based on residence, relationship and age of the child.

Filing Status Simplification Act of 2004. The Head of Household filing status has long been

a leading source of taxpayer confusion and mistakes during the filing season. To address this problem, the proposal would change "Head of Household" to "Single Parent or Guardian" filing status, a term that is less likely to cause a mistake in filing status.

Home Mortgage Tax Simplification Act of 2004. Under the proposal, points paid on a home mortgaging refinancing would be fully deductible in the year in which the expense is incurred. The current law generally requires that the refinancing points be amortized over the stated life of the loan.

Taxation of Minor Children Simplification Act of 2004. The proposal would eliminate the current restrictions on adding a minor child's income to the parent's return. A parent could freely elect to include the income of a child under 14 on his or her own tax return. This does not change the ability of the child to file a separate return, if that is preferable.

Education Tax Credit Simplification Act of 2004. The proposal would merge the HOPE and Lifetime Learning Credits, which serve nearly identical purposes but have different rules. The proposal would provide a credit for one-half of the first \$3,000 of post-secondary education expenses. The credit would apply on a per-child basis and would not be limited to the first two years of post-secondary education.

Small Business Tax Modernization Act of 2004. The proposal would combine the benefits of Subchapter S (S corporations) and Subchapter K (Partnerships) of the Internal Revenue Code in a single, unified passthrough entity regime based on Subchapter K. There are presently two separate, fully-articulated passthrough entity regimes—an expensive and unnecessarily complicated system. The goal of the legislation is to establish a single passthrough entity regime that preserves the major benefits of Subchapters S and K.

Personal Holding Company Tax Repeal Act of 2004. The proposal would repeal the Personal Holding Company tax, which is outdated and has been eclipsed by subsequent changes to the tax code.

Small Business Law Tax Conformity Act of 2004. The proposal would make technical changes necessary to update the Internal Revenue Code to take into account changes that have occurred in state business law. The proposal would define earnings from selfemployment to exclude the portion of a partner's distributive share that is attributable to capital.

If these simplification proposals—which affect millions of taxpayers—are enacted this year, filing tax returns next year will be simpler and less time consuming. I urge my colleagues to support these provisions.

STOP THE KILLING IN SUDAN

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. WOLF. Mr. Speaker, Raphaél Lemkin in his book *Axis Rule in Occupied Europe* coined the word "genocide." Greek word "genos" (race), Latin word "cide" (killing). Genocide means "the deliberate and systematic destruction of a racial, political, or cultural group."

It has been said the way we behave is really an indicator of what we truly believe, and

belief drives behavior. It will be 59 years this April that Dietrich Bonhoeffer was marched from his prison cell at the Flossenbürg concentration camp in Germany and was hung. Bonhoeffer was a Protestant minister who opposed Hitler. He refused to keep silent about the discrimination and persecution of Jews. He spoke out repeatedly and fearlessly until the Nazis executed him.

"Never again"—words that were uttered, beliefs that were expressed by many in the West after the full-scale horror of the Holocaust became known. And yet, genocide has happened again and again this century, while world leaders and governments have been slow or hesitant to respond.

This is the theme of the excellent book on genocide in the 20th century—*A Problem from Hell*, by Harvard University instructor Samantha Power. More than ever, Ms. Power's book reminds all of us, especially those in public service, of the unique power and responsibility of our voice in confronting evil and our moral responsibility to speak out.

Is genocide happening again? As the world waits and watches, the people of the Darfur region in Sudan are being wiped out. This crisis began in February 2003 when two rebel groups in Darfur state began to fight government security forces. In early February 2004, the government launched a major military offensive against the rebel forces. The result has been brutal attacks by ground and air forces against innocent civilians and undefended villages. Thousands have been killed. Millions more remain beyond the reach of aid.

The United Nations resident coordinator to Sudan recently described the situation in Darfur as the world's greatest humanitarian crisis and possibly its greatest humanitarian catastrophe. Richard S. Williamson, the U.S. representative to the Commission on Human Rights, said on March 25: "the U.S. views with grave concern the deepening crisis in the Darfur region of western Sudan. A lack of civil order and the refusal of local as well as national authorities to permit unrestricted access for humanitarian workers have put as many as one million people at imminent risk of life and livelihood."

Below is the text of H. Con. Res. 403, a sense of Congress resolution I introduced April 1, condemning the Government of the Republic of the Sudan for its reported involvement in the attacks against innocent civilians and calls on the president to direct the United States representative to the United Nations to seek an official investigation by the UN to determine if crimes against humanity have been committed. I fear it is happening again and it is only going to get worse.

I urge the House to pass this resolution and go on the record to speak out against what is happening in Darfur.

HOUSE CONCURRENT RESOLUTION 403

Whereas, since early 2003 a conflict between forces of the Government of the Republic of the Sudan and rebel forces in the impoverished Darfur region of western Sudan has resulted in attacks by Sudanese Government ground and air forces against innocent civilians and undefended villages in the region;

Whereas, Sudanese Government forces have also engaged in the use of rape as a weapon of war, the abduction of children, the destruction of food and water sources, and the deliberate and systematic manipulation