

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 Flossenburg 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

and denial of humanitarian assistance for the people of the Darfur region;

Whereas, United Nations officials and non-governmental organizations have indicated that the humanitarian situation in the Darfur region is extremely urgent, particularly in light of restrictions by the Government of Sudan on the delivery of humanitarian assistance for the people of the region;

Whereas, on December 18, 2003, United Nations Undersecretary General for Humanitarian Affairs, Jan Egeland, declared that the Darfur region was probably "the world's worst humanitarian catastrophe";

Whereas, on February 17, 2004, Amnesty International reported that the organization "continues to receive details of horrifying attacks against civilians in villages by government warplanes, soldiers and pro-government militia";

Whereas, on February 18, 2004, United Nations Special Envoy for Humanitarian Affairs in Sudan, Tom Eric Vraalsen, declared following a trip to the Darfur region that "aid workers are unable to reach the vast majority [of the displaced]";

Whereas, Doctors Without Borders, the Nobel Peace Prizewinning medical humanitarian relief organization and one of the few aid groups on the ground in the Darfur region, reported that the region is the scene of "catastrophic mortality rates"; and

Whereas, nearly 3,000,000 people affected by the conflict in the Darfur region have remained beyond the reach of aid agencies trying to provide essential humanitarian assistance and United Nations aid agencies estimate that they have been able to reach only 15 percent of people in need and that more than 700,000 people have been internally displaced in the past year; Now, therefore, be it

Resolved by the House of Representatives, the Senate concurring: That Congress—

(1) strongly condemns the Government of the Republic of the Sudan for its attacks against innocent civilians in the impoverished Darfur region of western Sudan and demands that the Government of Sudan immediately cease these attacks;

(2) calls on the international community to strongly condemn the Government of Sudan for these attacks and to demand that they cease;

(3) urges the Government of Sudan to allow the delivery of humanitarian assistance for the people in the Darfur region; and

(4) urges the President to direct the United States representative to the United Nations to seek an official investigation by the United Nations to determine if crimes against humanity have been committed by the Government of Sudan in the Darfur region.

TRIBUTE TO JON G. "JACK" LA-SALLE ON HIS INDUCTION INTO THE UPPER PENINSULA LABOR HALL OF FAME

HON. BART STUPAK

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. STUPAK. Mr. Speaker, I rise today to honor the lifetime of achievements of my long-time friend Jon G. "Jack" LaSalle, who will be inducted into the Upper Peninsula Labor Hall of Fame at a ceremony in Marquette, Michigan on April 17th, 2004. Jack's decades of service to further the best interests of Michigan workers have more than earned him this great honor.

A native of Nahma Michigan, Jack is a 1971 graduate of Northern Michigan University. In June of that year, Jack began his apprenticeship as an Ironworker and became indentured and an apprentice member of Local 783, International Association of Bridge, Structural, Reinforcing and Ornamental Iron Workers, AFL-CIO. In 1975, he graduated from Apprentice School and became a Journeyman Iron Worker.

In 1973, with his local and International Union's support, Jack studied Industrial Relations at the University of Minnesota. During that time, Jack was the first and only apprentice of Local 783 to serve the local union as a member of the Bargaining Committee. After returning to the U.P. in 1974, Jack worked his trade until taking a Staff Representative position in 1975 with Council 55 (now Council 25), of the American Federation of State, County and Municipal Employees (AFSCME). In 1978, Jack took a position with the Michigan State AFL-CIO's Labor Employment and Development Program servicing the U.P. During his time at the state AFL-CIO, Jack took the lead in organizing the Eastern U.P. Central Labor Council and the Dickinson-Iron Counties Central Labor Council.

Jack was elected to office in the Marquette County Labor Council, AFL-CIO as Financial Secretary-Treasurer in 1976 and served for several terms. He also served seven years as President of the Labor Council and is currently its Recording Secretary.

Since the mid-1970's, Jack has also been very active in politics and worked on many campaigns, including being elected as a Morris Udall delegate to the 1976 Democratic National Convention and serving several terms on the Michigan Democratic Party's State Central Committee. He served 4 years as Chair of the 11th District Democratic Party and 3 years as Officer-At-Large of the Michigan Democratic Party. He also served as the Marquette County Field Coordinator for the Blanchard for Governor Campaign in 1982. Jack has been the Chair of the Marquette County Democratic Party since 2001.

Jack and Jeanne LaSalle have been active in every political campaign for the past 30 years. I am pleased and honored to have earned the support of the LaSalle's in my own congressional campaigns.

In 1983, Jack was appointed by Governor James Blanchard to serve as Deputy Director of the newly opened Governor's Office for Job Training. In 1987, he was again appointed by Governor Blanchard to the Mackinac Bridge Authority and later became its Vice-Chair, serving on the Authority until 1994. Jack was also a State Board of Education appointee to the Michigan Occupational Information System (MOIS) Advisory Board in 1978, where he served for 13 years and as Chair for five years.

Instead of taking a much deserved break, Jack is currently serving his 19th year as a Field Representative for the Michigan State Building and Construction Trades Council, representing the U.P. and the Northern Lower Peninsula. In addition to being an active member of Ironworkers Local 8, Jack maintains memberships with the Industrial Workers of the World, the American Civil Liberties Union (since 1981) and many other political and progressive organizations championing the cause of workers.

I also want to recognize Jack's wife and partner, Jeanne, and all her sacrifice that al-

lowed Jack to serve so many workers over the years.

Mr. Speaker, I ask you and my House colleagues to join me in acknowledging Jack LaSalle's lifetime of contributions to organized labor and his community, and in celebrating the accomplishments that have earned him the distinction of becoming an honored member of the Upper Peninsula Labor Hall of Fame.

CONGRATULATING WINONA ONGEMACH OF CHICAGO

HON. RAHM EMANUEL

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. EMANUEL. Mr. Speaker, I would like to extend my warmest birthday wishes to Mrs. Winona Ongemach of Chicago on the occasion of her 100th birthday on April 3.

Born in Cedar Rapids, Iowa as one of ten children, Mrs. Ongemach has lived in Chicago for the past 80 years. She has been an active and influential member of the Ravenswood community, faithfully attending Ravenswood Fellowship United Methodist Church for 60 years.

At a time in her life when many might expect her to slow down, Mrs. Ongemach remains a fixture at her church. She brings smiles to the faces of churchgoers by running pancake breakfasts, collecting soup can labels, and leaning on members who have missed Sunday church.

Mrs. Ongemach has brought her same spirit of community involvement to the Bethany Retirement Community, where she currently resides. There she reads novels, organizes monthly card parties and teaches residents card games.

Mrs. Ongemach was married in 1928 to her late husband, Rudolf. She worked for many years at Time, Inc. where she operated one of the first ever IBM computers. She also spent 27 years volunteering at Ravenswood Hospital where she knitted hats for newborn babies. An avid bowler, she participated in the Time, Inc. bowling league until she turned 90. Mrs. Ongemach also loves to travel and has visited many different islands on cruise ships.

I hope Mrs. Ongemach's many friends and acquaintances will use this milestone birthday as an opportunity to celebrate her life, her friendship and all she has meant to her community.

Mr. Speaker, I join with the residents of the Ravenswood community and the members of the Ravenswood Fellowship United Methodist Church in congratulating Mrs. Winona Ongemach on her 100th birthday. She has truly made a difference in her community and her life serves as a model that we should all strive to emulate.

TRIBUTE TO DONALD DUNN

HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Friday, April 2, 2004

Mr. BERRY. Mr. Speaker, I rise today to honor an American hero. Donald Dunn, chief