

who did so much to bring financial stability and order to the Maryland Lodge.

The OSIA also is a charitable organization, raising millions of dollars for Alzheimer's Disease and Cooley's Anemia, a severe blood disorder that affects those of Mediterranean descent. In addition, the OSIA has also raised a significant amount of money for the March of Dimes.

Italian-Americans have made enormous contributions to our nation—from serving in the armed forces to achievements in science and medicine to public service. I urge my colleagues in the U.S. House of Representatives to join me in saluting the OSIA for its work to ensure that all Americans appreciate the contributions made to our nation by the Italian-American community.

CONGRATULATING MRS. ASHLEY ROTHBARD BERK, RECIPIENT OF THE 2004 PRESIDENTIAL AWARD FOR EXCELLENCE IN MATHEMATICS AND SCIENCE TEACHING

HON. SCOTT GARRETT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Mr. GARRETT of New Jersey. Mr. Speaker, today I extend congratulations and thanks to Mrs. Ashley Rothbard Berk, a teacher at Travell Elementary School in Ridgewood, New Jersey. Mrs. Berk was selected from among 600 nominees to be a recipient of the prestigious 2004 Presidential Award for Excellence in Mathematics and Science Teaching.

The Presidential Award for Excellence in Mathematics and Science Teaching was established in 1983 to recognize the outstanding science and mathematics teachers, kindergarten through 12th grade, in each state and the four U.S. jurisdictions. Today, the White House award is recognized as the Nation's highest commendation for elementary and secondary math and science teachers.

After an initial selection process at the state level, a national panel of distinguished scientists, mathematicians and educators reviews the extensive application packets of the state finalists and recommends the teachers who will receive a Presidential award. Mrs. Berk is the sole awardee from New Jersey.

Mrs. Berk was recognized for teaching her students fractions, decimals and percentages using a technique to reach different types of learners: the visual, auditory, verbal and kinesthetic. She developed the method in an effort to make sure students in her fifth-grade class were operating at their optimum learning ability.

Mrs. Berk says she fell in love with teaching right away, and her devotion to ensuring her students are learning is evidenced in this award. The award also brings more than prestige to the winner; as an awardee, Mrs. Berk also receives a \$10,000 grant for her school.

I want to congratulate Mrs. Berk of Travell Elementary School for being selected for this prestigious honor. She is a credit to New Jersey and a credit to our many outstanding educators.

To paraphrase Oliver Wendell Holmes, the greatest teacher makes others believe in greatness, and they leave a lasting mark on the lives around them. Today, I am proud and

honored to join in the applause for one of the nation's great teachers—Mrs. Ashley Berk. We are grateful for your dedication to providing New Jersey children with an outstanding education.

COMMEMORATING THE RETIREMENT OF JOHN W. MACK, PRESIDENT OF THE LOS ANGELES URBAN LEAGUE

HON. JUANITA MILLENDER-McDONALD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Ms. MILLENDER-McDONALD. Mr. Speaker, I rise to pay tribute to a national trailblazer and dynamic American public servant, Mr. John W. Mack, who will be retiring as the President of the Los Angeles Urban League.

John W. Mack has served as President of the Los Angeles Urban League since August of 1969. He began his career with the Urban League in Flint, Michigan in 1964 and was appointed Executive Director in 1965. Prior to heading the Los Angeles Urban League, he served on the Urban League's National staff for six months during the Urban League Presidency of Whitney Young in Washington, D.C. John was a leader in the 1960 student civil rights movement in Atlanta—Co-Founder and Vice Chairperson of the Committee on the Appeal for Human Rights. He earned his Bachelor of Science Degree in Applied Sociology from North Carolina A&T State University. He holds a Master's Degree from Atlanta University.

John Mack has been fighting on the frontlines for decades in the battle to secure equal opportunities for all Americans from all walks of life. Under John Mack's leadership, the Los Angeles Urban League has become one of the most successful non-profit community organizations in Los Angeles with an annual budget of \$20 million. The Los Angeles Urban League serves over 100,000 individuals each year and operates a number of innovative, result-orientated job training, job placement, education, academic tutorial, growth development and business development programs. Under his leadership, the Los Angeles Urban League has utilized state of the art computer technology to prepare citizens for careers in the 21st Century Global Economy. John Mack understood that in order for America to maintain its standing as the global economic leader, its workforce must be the best trained, best educated and best equipped in order to compete on the world stage.

John Mack has also been a visionary with respect to ensuring that civil and human rights are neither compromised nor violated in Los Angeles, California and across the Nation. He is a highly respected advocate for equal opportunities in education, law enforcement and economic empowerment for all Americans. He has been a drum major for justice and equality and a bridge builder across all racial, cultural, economic, gender and religious lines.

I am proud to call John W. Mack my friend. His demonstrated commitment to improving the quality of life and improving economic opportunities for the citizens of Los Angeles, California and the Nation has been exemplary and noteworthy. I have found his insights to be thoughtful and genuinely compassionate.

The Los Angeles Urban League, the National Urban League, California and the Nation have benefited tremendously from the vision, commitment and public service of John W. Mack.

TAX REFORM—CONSTANT CHANGE IN THE TAX CODE AND THE PROBLEMS OF THE "TEMPORARY FIX"

HON. JOSEPH CROWLEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 2005

Mr. CROWLEY. Mr. Speaker, I will give the Republicans credit, they have made a lot of noise over the past few years about lowering taxes, lifting the burden off of working and middle class families and improving America's tax structure for businesses and households. But this is blatantly untrue.

I salute Mr. HOYER for organizing this discussion tonight to let the American public know the truth about the Republicans and their tax schemes. For too long Democrats have allowed the Republican deception to continue . . . until now. Just as the previous speakers have stated, the American tax code and the tax policies have failed this country, they have failed working people, middle income families, the working poor. I also want to mention how these flawed Republican tax policies have also weakened the competitiveness of America's small businesses, entrepreneurs and corporations.

These are the people that create the jobs that keep America working. The business community, which represents the true job creators of America, has had to deal with ever constant changes to the tax code, and so-called temporary fixes at the last minute. These leave American businesses and employers not able to plan for the future as they have no idea what the tax code will look like.

Rather the Republican's business tax code plan is not about reform or simplification but rather can be summed up as the "Full Employment for Accounts Act." Republican leaders repeatedly have talked about the need to make the tax system simpler and fairer. In fact, Speaker HASTERT himself stated in December that America's tax system is quote "too complicated; it also hurts our Nation's competitiveness." He is right—but his Republican caucus has done nothing to address this issue. In fact, their actions show just the opposite.

The Federal income tax code has grown from 500 pages in 1913 to 45,662 in 2001 when Mr. Bush was elected to 25 volumes today. The 2001 tax law added 214 million hours alone to the paperwork burden for small business people. They should be creating and investing and producing not figuring out their more and more complicated tax forms.

Individuals, businesses, tax-exempt public and private entities spend nearly 6 billion hours complying with the tax code. And they call this simplification and reform. And this burden falls heaviest on our small business people and self-employed.

IRS estimates that the average taxpayer with a self-employed status has the greatest compliance burden in terms of preparation—59 hours. Small businesses overpaid their taxes by \$18 billion in 2000 and 2001 because

of return errors, a GAO report found in 2002. Tens of thousands of farmers overpaid taxes by an average of more than \$500 because they failed to take advantage of income averaging, according to a Treasury Department report in March 2004.

Despite repeated promises, no action was ever taken on fundamental reform of our tax system. Instead, the Republicans enacted legislation that dramatically increased the complexity of our income tax system. The Republican tax legislation used budget gimmicks, such as phase-ins, temporary provisions and overall sunsets, to hide the cost of their tax legislation.

Today, while the Republicans hail their so called "estate tax" victory—in fact, what they

have done is increase the estate tax for hundreds of thousands of small businesses by repealing the "step up in basis" and substituting in "carry over basis" rules that preserve the tax on increases in value of estates before death—hence making recipients now pay a capital gains tax on inherited materials, that people are now exempt from. So the death tax actually grows stronger under the sham Republican bill they passed today. And today not only will make their lives more difficult and their taxes more complicated, but it also makes their taxes increase. As a result, we have a tax system that is quite unstable, leaving taxpayers uncertain about the law in the future.

Business cannot plan for the future. Congress must end these gimmicks. It is time for Congress to make permanent the Research and Development Tax Credit. We must immediately provide a permanent tax credit for the health insurance expenses for the self-employed. We must end these tax loopholes, gimmicks and temporary tax solutions—as these are actually not helpful to businesses and entrepreneurs.

We need real tax reform and real tax simplification. Something that the Republicans haven't been able to deliver 10 years. It's time for a real change in our tax law, by providing a real change in American leadership.