#### RECOGNITION OF INAH MAE ABRAMSON

Mr. HEFLIN. Mr. President, we all know those special people who just seem to epitomize selfless devotion and service to others. They cheerfully go about helping others in numerous ways that help to brighten countless lives, asking for nothing in return.

One such woman is Inah Mae Abramson, of Florence, AL, who was the subject of a recent article in her local newspaper. I ask unanimous consent that a copy of the article, which appeared in the Florence TimesDaily, be printed in the RECORD after my remarks.

The PRESIDING OFFICER. Without objection, it so ordered.

(See exhibit 1.)

Mr. HEFLIN. I want to commend and congratulate Inah Mae Abramson for the hard work, love of people, generous spirit, and genuine concern she always displays through service to those around her. She truly is a living example of civility, dedication, affection, and love.

## Exhibit 1

[From the Florence (AL) TimesDaily] WORK THAT'S NEVER DONE: ABRAMSON BE-LIEVES IN PUTTING HERSELF LAST, DOING GOOD DEEDS FOR OTHERS

## (By Lucille Prince)

The old saying "Man may work from sun to sun, but women's work is never done" still applies to Inah Mae Abramson, even though she retired 28 years ago.

When she is not busy in her office at home, she's out visiting the sick, the elderly or people in nursing homes working at the community center or attending a church meeting.

One of her pet projects is sending "sunshine cards," and she keeps an assortment of cards on hand. She has special cards that are sold by the United Methodist Women of Wesley Chapel, with proceeds going to missions. She is the secretary-treasurer of the historic cemetery located at Wesley Chapel.

A charter member of the Florence Business and Professional Women's club, she has served the club as president, secretary, treasurer, district director and member of the state board. For six years, she was chairman of the BPW Santa Claus, securing gifts for mental hospitals.

Abramson was once head of a BPW fund to secure a piano, stereo and speaker stand for Mitchell-Hollingsworth Annex. This was accomplished when Dr. C.F. Lucky made a memorial for his mother toward purchase of a piano. The club simply completed this project.

During World War II, she wrote regularly to all men from her church and places of employment who were in service, and she sent them small gifts.

"I love to do things for people," Abramson said. "My parents, James Emmett and Annie B. Darby Young, were Christians. Mama said that if you do other people good and put yourself last, you'll come out on top."

The various awards Abramson has received indicate that she listened to her mother.

In 1960, the Florence Business and Professional Women's Club named her Women of the Year.

In 1967, she received the first Special Citizen Award presented by the Muscle Shoals Chamber of Commerce. The award was given on Nov. 14, 1967, just 10 days before her marriage to Henry Benhart Abramson. The chamber president at that time was the late Dick Biddle.

In presenting the award, Biddle said, "Miss Young, soon to be Mrs. Abramson, gives unselfishly to others each day of her life. She lives and appreciates people. Her family and friends know they can call on her anytime, and she is never too busy to help anyone in need. Realizing this, Gov. (George) Wallace chose her to serve as chairman of the Women's Division of Lauderdale County on the State Traffic Commission." (The purpose of the commission was to make motorists more aware of traffic rules.)

In 1987, she was named Alumnus of the Year by the Central High Alumni Association.

Abramson was once given the title "Miss Methodism" by a district Methodist newspaper. This honor came because she was volunteer secretary for three district superintendents before the Florence District opened a full-time office.

A history enthusiast, Abramson has been a student of history all of her life. She likes to keep up with the current events, which, she reminds everyone, will soon become history.

She attended Beulah Elementary School, and was salutatorian when she finished Central High School in 1936.

"I decided on a business career and attended Bob Jones University, then located at Cleveland, Tenn.," she said. "My first job was with my cousins, Murphy Brothers Store in Central Heights. I later worked for one year at the county agent's office, then worked another year for W.D. Peeler, registrar at the courthouse."

In 1939, she accepted a job at First National Bank and worked there until 1945, the year that many men returned from World War II. She left the bank to operate Blue Bird Ice Cream and Sandwich Shop for one year.

"In November 1947, I was employed by Florence Clinic as secretary to a group of 11 physicians and remained there until October 1967," she said.

She vividly remembers that when the Sabine Vaccine Program was begun in Lauderdale County, Dr. J.G. Middleton was chairman. As an employee of the Florence Clinic, she became his assistant in setting up and promoting the vaccine program.

"My job was to help him set up places and times to give out the vaccine and to let people know that it was free," she said. "Since I was a member of the BPW Club, I solicited the club's help in promoting this cause."

She recalled that during the years she was with the bank and clinic, there were few electrical machines.

"There were no electric typewriters, and computers were unknown," she said.

"About that time, Florence was just emerging into growth," she added. "Working in the bank, I knew all the attorneys in Florence at that time. Being in the customerservice department gave me a chance to know most of the patrons of the bank. In the 1940s, bank statements had not caught on, and patrons brought their passbooks in to get employees to balance their bank books for them."

When she married at age 49, she gave up her professional career.

"I just started another career," she said.

Her husband was also an ardent church and community worker. As a couple, they spent much time and effort serving both the church and their community. He was one of the planners and board members of the Central Volunteer Fire Department, and she served as secretary.

Abramson said that she and her husband had 19 happy years before his death Oct. 24, 1986. She still lives in their home at Central, and she says that she is blessed with wonderful neighbors and family who are constantly with her.

Wesley Chapel and Central will always have special meaning to Abramson. She was born in the Central Heights community Feb. 16, 1918. She became a part of the church when her parents took her to a service there at age three weeks. She became a member in 1929, when the church was a part of the Cloverdale Charge of three churches and another added later. She was the charge recorder for many years. When she returned from college, she became active as a teacher, youth counselor, treasurer and a member of the United Methodist Women, then called the Woman's Missionary Society. She was district counselor of youth subdistrict events and secretary of the district Christian Workers School.

One of her former employers once introduced Inah Mae Abramson as "a person who not only performs her work efficiently, with cheerfulness and zeal, but she always has a smile on her face and exemplifies a truly dedicated Christian woman whose work is never done."

#### BIRMINGHAM-SOUTHERN COLLEGE: NAIA NATIONAL CHAMPIONS

Mr. HEFLIN. Mr. President, I want to congratulate and commend the men's basketball team of my undergraduate alma mater, Birmingham-Southern College. Birmingham-Southern won its second national title in 6 years on the night of March 20 when it defeated Pfeiffer College of North Carolina 92 to 76 in the NAIA national tournament championship game.

The Panthers of Birmingham-Southern rolled through the tournament just as they did the season, winning five games here. They ended their magnificent season with 32 straight wins and a 35–2 season overall, a school record.

I ask unanimous consent that an article from the Birmingham Post-Herald on the Panthers' basketball championship game be printed in the RECORD. I heartily congratulate Birmingham-Southern Coach Duane Reboul and all his players for their hard work, team spirit, winning attitude, and overall class. They are the epitome of champions.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

[From the Birmingham Post-Herald, Mar. 21, 1995]

PANTHERS HIT PEAK: NAIA TITLE CROWNS

### SEASON (By Richard Scott)

(By Richard Scott,

TULSA, OK.—It started with the lowest preseason expectations in six seasons under Coach Duane Reboul.

It ended at the highest point in six years, with a national championship adding the perfect ending to a season of highs for the Birmingham-Southern Panthers.

The fifth-seeded Panthers continued their climb toward their peak performance last night by reaching the pinnacie of NAIA basketball, beating 11th-seeded Pfeiffer 92-76 for the title.

"It's hard to put into words just how we feel after what we've accomplished this year and what we've overcome," senior point guard Tommy Dalley said. "If you ever want to see what the word 'team' means, this is it. we've stepped up to meet every challenge." Despite being picked to finish fourth in the Southern States Conference preseason poll, the Panthers (35–2) added their second James A. Naismith national championship trophy in six years to a season that saw the Panthers extend the nation's longest winning streak to 32 games, set a school record for victories in a single season and go undefeated in 14 conference games.

But last night, the Panthers completed their seasoning ride toward their peak by opening up a tight game with a 19-9 run the final four minutes, 45 seconds of the game.

The Panthers also did it with a depth and versatility that has been at the foundation of their success. While forward James Cason had 27 points and 10 rebounds and earned the tournament most valuable player award, the Panthers also got 16 points and eight rebounds from forward Paul Fleming, 14 points off the bench from forward Eddie Walter (who sank six-of-seven shots), 10 each from reserve guard Chris Armstrong and Dalley, and seven points and 10 rebounds from Nigel Coates.

"Eddie Walter was everywhere with big plays, Fleming was slashing to the basket and Nigel to the boards," Raboul said. "It was everybody. It wasn't just one player."

The combination of eight quality players seeing at least 11 minutes each proved to be too much for Pfeiffer (25–8), especially down the stretch.

BSC opened the game with its most uncertain half of the tournament and trailed by four, 36-32, with 3:46 left in the half.

Despite 10 first-half turnovers, the Panthers still managed to take a 45-43 lead into halftime when Walter scored on a threepoint play with 48.1 seconds left and hit Cason with a lob for a layup with 5.4 seconds to go.

Walter also helped BSC get off to a good start in the second half with a three-point shot that put BSC up 50-45 at 17:28.

Then the Panthers finally hit their first spurt. After a Pfeiffer basket, Dalley got BSC going with two strong assists, hitting Armstrong cutting to the basket for a layup and then feeding Fleming under the basket for another layup. When Marvin Graves' three-pointer rolled in and out for Pfeiffer, Armstrong nailed a 24-footer from the top of the key for a 57–47 lead and a Pfeiffer timeout at 13:28.

When the Falcons cut BSC's lead to 65–60, Walter came through with another big play. This time, he out-leaped a taller opponent for what seemed to be an impossible rebound and fed Damon Wilcox for a layup on the way down. Then he rebounded a Dailey miss and put it back to put the lead back at 10, 71–61, at 7:24.

But with 5:05 left, the Falcons still trailed by just six, 73-67, and the Panthers needed one of those knockout punches they have used to put opponents away all season.

"The first half was a war," Reboul said, "but we had a few more players than they did and I think that took its toll."

Fleming drew the first blood, with a drive for a three-point play and a 75-67 lead at 4:21. Then another drive by Fleming led to a 78-67 lead at 4:21.

On Pfeiffer's next trip down the floor, Dalley came upon with a loose ball and hit Walter downcourt with a long bomb. Walter could have taken it in himself but he have up to Cason for an uncontested dunk and BSC's largest lead, 80–67, at 3:49.

"I thought they played with great effort, great energy and great enthusiasm," Reboul said. "The game was tight and we realized it, but one thing we've had all year long is competitors."

The way the Panthers played during the final five minutes brought back something Reboul said just minutes before the game. "The saddest part of all this is that it ends tonight, no matter what," he sad. "It's been a great season."

 $\bar{\mathbf{A}}$  great season that ended at the top of the peak.

## WAS CONGRESS IRRESPONSIBLE? THE VOTERS HAVE SAID "YES"

Mr. HELMS. Mr. President, the enormous Federal debt, which has already soared into the stratosphere, is in about the same category as the weather: Everybody talks about it but almost nobody had undertaken to do anything about it—until, that is, immediately following the November elections.

When the 104th Congress convened in January, the U.S. House of Representatives promptly approved a balanced budget amendment to the U.S. Constitution. And in the Senate, while all but one of the 54 Republicans supported the balanced budget amendment, only 13 Democrats supported it. Thus, the balanced budget amendment failed by one vote—but there'll be another vote on it later this year or next year.

This episode—the one-vote loss in the Senate—emphasizes the fact that too many politicians talk a good game, when they are back home, about bringing Federal deficits and the Federal debt under control. But then they come back to Washington and vote in support of bloated spending bills rolling through the Senate.

As of the close of business yesterday, Monday, March 27, the Federal debt stood, down to the penny, at exactly \$4,847,680,358,682.01. This debt, remember, was run up by the Congress of the United States.

The Founding Fathers decreed that the big-spending bureaucrats in the executive branch of the U.S. Government must never be able to spend even a dime unless and until authorized and appropriated by the U.S. Congress. The U.S. Constitution is quite specific about that, as every schoolboy is supposed to know.

So, don't be misled by politicians who falsely declare that the Federal debt was run up by some previous President. These passing-the-buck declarations are false because, as I said earlier, the Congress of the United States is the culprit. The Senate and the House of Representatives have been the big spenders for the better part of 50 years.

Mr. President, most citizens cannot conceive of a billion of anything, let alone a trillion. It may provide a bit of perspective to bear in mind that a billion seconds ago, the Cuban missile crisis was in progress. A billion minutes ago, the crucifixion of Jesus Christ had occurred a few years previously.

Which sort of puts it in perspective does it not?—that it was Congress that ran up this incredible Federal debt totaling 4,847 of those billions—of dollars. In other words, the Federal debt, as I said earlier, stood this morning at 4 trillion, 847 billion, 680 million, 358

# SELF-EMPLOYED HEALTH INSURANCE COSTS DEDUCTION

thousand, 682 dollars, and 1 cent. It'll

be even greater at closing time today.

Mr. HATCH. Mr. President, I rise today to express my support for H.R. 831, a bill that will finally provide longpromised relief for farmers and other self-employed taxpayers who must pay for their own health insurance expenses. I am very pleased that this measure passed the Senate on Friday. And, I congratulate my colleagues on both sides of the aisle for acting promptly on this legislation.

The 25-percent deduction for the health insurance costs for the self-employed and farmers expired on December 31, 1993. All during the long debate on health care reform last year, both Congress and the Clinton administration in effect promised these taxpayers that, as part of the final bill, their deductions for health insurance costs would be reinstated and made permanent. When our efforts to forge a workable health care reform package broke down last year, so did our promise to extend the health insurance deduction.

Unfortunately, this congressional inaction has left over 3 million taxpayers in a tight spot with respect to their 1994 tax returns. Over 60,000 of these taxpayers are in my home State of Utah. Because of our repeated promises to extend the deduction to cover 1994, many of these taxpayers have held off the filing of their 1994 tax returns. This is because if the extension is enacted, they can deduct a portion of their 1994 health insurance costs and thus lower their tax bill for the year. However, if the bill is not enacted until after the due date for filing 1994 tax returns, April 17, 1995, all of these taxpayers will have to file amended tax returns.

Each day that passes without final action on this bill means thousands of taxpayers will be subject to the extra time, expense, and bother of filing an amended return. This is because many self-employed taxpayers do not want to wait for the last minute to file their tax return. Sometimes it seems that only Congress waits until the last minute to do important things.

Many taxpayers have already had to file their returns. We have already missed the deadline for those taxpayers who are engaged in the business of farming or ranching. Because of the estimated payment rules, those taxpayers face a practical deadline of March 1 for their tax returns. Therefore, many thousands of taxpayers are already facing the prospect of filing an amended tax return, because of slow congressional action.

In case some of our colleagues mistakenly believe that filing an amended tax return is merely a minor inconvenience, Mr. President, let me mention a couple of facts that may clarify this. First off, we need to recognize that filing an amended tax return is no simple