variety of factors in determining the residence of an estate or trust. Also, the treatment of trust migrations under current law is unclear.

B. REASONS FOR CHANGE

Because the tax treatment of an estate or trust depends on its residence, it is appropriate to provide objective criteria for this determination.

C. DESCRIPTION OF BILL

The bill would provide that an estate or trust would be treated as domestic if a domestic court exercises primary supervision over its administration and one or more U.S. fiduciaries have the authority to control all substantial decisions of the trust. In other cases the estate or trust would be treated as foreign.

The bill would also provide that, when a domestic trust becomes a foreign trust, the trust would be treated as having made a transfer for purposes of section 1491 of the Code.

INDIA SHOULD RECOGNIZE FREE SIKH NATION OF KHALISTAN

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 19, 1995

Mr. CRANE. Mr. Speaker, I rise today to bring to the attention of the House a situation in India which is very troubling. This situation involves the treatment of the Sikh people living in India.

Since 1984 over 120,000 Sikhs have been killed, and other ethnic groups have had thousands of their members killed as well. The recent abduction of Human Rights Wing leader Jaswant Singh Khalra is but the least incident of repression focused on the Sikh people.

On October 7, 1987, the Sikh Nation declared its independence, forming the separate, independent country of Khalistan. At that time, Sikh severed all political connection with India, as we did with Britain in 1776. Sikhs were supposed to receive their own state in 1947, but were deceived by Indian promises of freedom. They ruled Punjab during the 18th and 19th centuries. They have their own language, religion, and culture. Clearly, the Sikh claim to independence is a legitimate one.

I am introducing into the CONGRESSIONAL RECORD a speech given on August 15, 1995 by Dr. Gurmit Sikh Aulakh, President of the Council of Khalistan, the Khalistani Government in exile, at a conference on self-determination held at the Luther Institute. It lays out the case for Khalistan. I urge my colleagues to read it carefully and consider his claims for Sikh independence.

I certainly support the Sikhs' claim for independence and a separate nation of Khalistan.

The speech follows:

Ladies and gentlemen—I am very happy to be here today and to be given the opportunity to speak to you today on the topic of self-determination. Ironically, today is India's Independence Day. And since India continues to suppress Sikh independence while celebrating its own, I led a demonstration of Sikhs in front of the India ambassador's residence today to express our disapproval. So, forgive me if my voice is not 100 percent.

For the past decade I've been intimately involved with the issue of self-determination. As President of the Council of Khalistan, I have been charged with working in the international community to secure the independence of the Sikh nation from the brutal oppression of the government of India. In the minds of many Westerners, India is a land of peace and spiritual tranquility—the land where problems are solved not through violence but through civil disobedience. The experience of the Sikhs—to say nothing of the Muslims of Kashmir, the Christians of Nagaland, the Assamese, Manipuris and the Dalits—has been quite the opposite.

Let me provide you with a few figures. Since 1984, the Indian regime has murdered more than 120,000 Sikhs. Since 1947 India has killed over 150,000 Christians in Nagaland. The Muslims of Kashmir claim a death toll of 43,000 at the hands of Indian forces. Tens of thousands of Assamese and Manipuris have also been killed. The Dalits—the so-called ''black untouchables'' of India—are perhaps the most oppressed people on the face of the earth. Just last week newspapers and wire services carried the story of a five-year-old Dalit girl who was beaten and blinded by her teacher after she drank from a pitcher reserved for the upper castes.

Press reports state that 70,000 Sikhs are being held in detention by the Indian regime at the present time. The State Department reported that between 1991 and 1993, the regime paid more than 41,000 cash bounties to policemen for the murder of Sikhs. Human Rights Watch issued a report in 1994 which quoted a Punjab police officer as saying that ''4,000 to 5,000'' Sikhs were tortured at his police station during his five-year tenure. There are over 200 such police stations/torture centers in Punjab. Indeed, the Sikh homeland can rightfully claim the title of the torture capital of the world.

Why is there such oppression against the Sikhs and other minority nations in India? The answer brings us back to the issue before us today: self-determination. All the nations and peoples suppressed by the Indian regime have in one way or another attempted to exert their independence either politically or culturally. In the case of the Sikhs, we have demanded outright sovereignty and separation from India, having declared our independence on October 7, 1987, forming the separate country of Khalistan.

The International community upholds the right of self-determination for all nations. Here in America, the political system is predicated on the principle that when any government no longer protects the life, liberty and security of the people it rules, it is the people's right to rid themselves of that government. The principle that the consent of the governed underlies all legitimate government is fundamental to the American idea. These two principles are being exported around the world. But in too many places today, these principles are being widely violated. One such country is India.

The government of India has attempted to rob the Sikhs of our nationhood at every turn. It should be known that the Sikh nation ruled all of Punjab from 1710 to 1716 and again from 1765 to 1849. Our reign extended well into present-day Pakistan and Kashmir, stopping at the Khyber Pass.

In the mid-19th century, British power and influence expanded on the subcontinent, but the Sikhs were the last nation to fall. We were also the first to raise the cry for independence. During the struggle to oust Britain from the subcontinent, 85 percent of those hanged by the British were Sikhs; 80 percent of those exiled were Sikhs; and 75 percent of those jailed were Sikhs. And at that time, the Sikhs constituted less than 2 percent of the population of the subcontinent. The Sikh nation's contributions to the freedom of the subcontinent cannot be underestimated.

When the British first arrived on the subcontinent, they dealt with the Sikhs as a separate nation, fighting a series of three wars with the Sikhs. When the British left the subcontinent, they again dealt with the Sikhs as a separate, distinct, sovereign nation. Thus during its withdrawal, the British transferred power to three nation-groups, the Muslims, the Hindus and the Sikhs. The Muslims took Pakistan on the basis of religion. The Hindus took India, and the Sikhs took their own homeland, opting to join with the Hindus on the solemn assurances of Indian leaders like Jawarhar Lal Nehru and Mahatma Gandhi that no laws unacceptable to the Sikhs would be passed by the Indian Congress. I quote Nehru who said to the Sikhs: ''The Congress assures the Sikhs that no solution in any future constitution [of India] will be acceptable to the Congress which does not give the Sikhs full satisfaction. I also quote Mahatma Gandhi who told the Sikhs the following: ''Take my word that if ever the Congress or I betray you, you will be justified to draw the sword as taught by Guru Gobind [Singh].''

Implicit in these assurances is the recognition of that the Sikhs as a nation possess the right of self determination. Indeed, Nehru and Gandhi were not ordering the Sikhs to join their grand vision of an India encompassing the entire subcontinent. In fact they possessed no such power over the sovereign Sikh nation. Rather they were attempting to woo the Sikhs as a nation to join their union, something at which they failed with the Muslims. In retrospect, the Sikhs made the wrong decision; but having made that decision, we never forfeited our right to self determination.

Indeed, Sikh history under Indian rule is a history of constant agitation for our most basic rights as a nation, and India has betrayed its promises to the Sikhs at every turn. In 1950, when India ratified its constitution, the Sikh representatives at the Constituent Assembly refused to sign the constitution because it was inimical to Sikh interests, contrary to what both Mahatma Gandhi and Jawarhar Lal Nehru promised. Since then Sikhs have been struggling to reclaim their nationhood

In June 1984, India's attempt to suppress the Sikh nation reached a climax. The Indian army launched a military assault on the Golden Temple, the holiest of Sikh shrines. Over 20,000 Sikhs were killed. The Akal Takht, which houses the original writings of the Sikh gurus was destroyed. Thirty eight other Sikh temples throughout the Sikh homeland were also attacked. Make no mistake about it, the reason India likes to attack important temples is because it symbolically reinforces the government's total domination over a given people. To put it another way, India wanted to show the Sikhs who was the boss.

This is India's way—complete denial of self determination, even if it means military action. The Sikhs, therefore, appeal to the international community to support their right to freedom as a sovereign nation. Despite its constitution, India has proven itself anti-democratic. Despite its image as the home of spiritual tranquility, India has proven itself one of the worst violators of human rights in the world. The time has come for the world to demand that India honor the freedom of the Sikh nation and other nations that struggle against its repressive policies.

On February 22, 1995 the U.S. Congress took a step in this direction when 30 Members of the House introduced House Congressional Resolution 32, which expresses the Congress's opinion that ''the Sikh nation should be allowed to exercise the right of self-determination in their homeland, Punjab Khalistan.''

I encourage similar action throughout the international community. A cursory look will tell the casual observer that India is not one nation. Rather it is a conglomeration of many nations thrown together for administrative purposes by the British. With 18 official languages, India is doomed to disintegrate just as the former Soviet Union did. Freedom for Khalistan and all the nations living under Indian occupation is inevitable. The Sikh Nation's demand for an independent Khalistan is irrevocable, irreversible, and nonnegotiable. We have been denied our right of self-determination too long. India's lip service to the principle holds no water. The time is now for the international community to pressure India with economic sanctions to honor the freedom of Khalistan. The time is now for the Indian government to sit down with the Sikh leadership and formally recognize the clear boundaries which separate Khalistan from India. Sikhs have motto that says, ''*Khalsa Bagi Yan Badshah:* Either the Sikhs rule themselves or they are in rebellion.'' The Sikh nation will not rest until freedom is ours. It is our tradition. We are secure in our right to self-determination, and we will allow no foreign power to determine our fate,

Thank you.

CENTRAL SYNAGOGUE HONORED FOR YEARS OF SERVICE

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 19, 1995

Mrs. MALONEY. Mr. Speaker, I rise today to bring to the attention of my colleagues one of New York City's great centers of Jewish religion and culture. Founded 156 years ago, the Central Synagogue in Manhattan has played an important role in the development and growth of New York's secular and religious life.

In addition to serving as a pillar of New York's Jewish community, the Central Synagogue plays an active role in the community at-large. The Synagogue, through its wonderful members and staff, provides one-on-one English lessons for recent immigrants, food for 350 homeless persons per week, and a citywide AIDS service.

Completed in 1872, the Syngogue itself is one of New York's greatest landmarks. The imposing moorish sanctuary was designed by Henry Fernbach, the first Jewish American architect, and was subsequently designated as a National Landmark.

Two years ago, the Synagogue embarked one of the most ambitious capital revitalization projects in the congregation's history. On September 28, 1995, the first step in this revitalization program will be completed when the sanctuary is finally rededicated. Having meticulously restored the stain glass window and facade, the Central Synagogue will once again assume its position as one of the most beautiful and striking sights in New York.

Mr. Speaker, there is a great deal to be proud of in New York City. The majesty, history and vitality of the Central Synagogue is something that we can all take pride in. I congratulate the Synagogue on the restoration of its sanctuary and wish the entire congregation luck as it continues with its capital improvement campaign.

THE ETHIC OF SERVICE

HON. ANDREW JACOBS, JR.

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 19, 1995

Mr. JACOBS. Mr. Speaker, Leslie Lenkowsky, president of the Hudson Institute and member of the board of directors of the Corporation for National Service, has written a most enlightened and thoughtful article which was published by the Washington Times on August 4, 1995.

I insert the article in the RECORD.

[From the Washington Times, Aug. 4, 1995]

THE ETHIC OF SERVICE

(By Leslie Lenkowsky)

Today, the General Accounting Office is scheduled to issue the draft report of its analysis of AmeriCorps, the 10-month-old national service program.

If some in Congress had their way, this year would be AmeriCorps' last—the House voted Monday to provide no further funding. The GAO report, and my own experience as a member of the board of directors overseeing AmeriCorps, suggest the Senate should take a second look.

Here's what GAO concludes: AmeriCorps itself is investing slightly less per participant than originally estimated. Other parts of the federal government are also providing support, in nearly exactly the amounts AmeriCorps had predicted.

Parts of the GAO Report will trigger debates between supporters and directors of AmeriCorps—including whether private sector contributions, or state and local support, are a valuable benefit or just an addition to cost. But the bottom line for Congress' consideration should be that over which it has responsibility—the federal contribution—and there, AmeriCorps is right on budget.

GAO suggests that AmeriCorps is also on mission. The audit teams found local programs doing exactly what Congress had intended: rehabilitating housing, tutoring, analyzing crime statistics and developing prevention measures, strengthening communities, encouraging responsibility and expanding opportunity.

These findings track an earlier cost/benefit study done by an impressive team of economists. Like GAO, the economists didn't establish either AmeriCorps' costs or its benefits—but did present a well-reasoned estimate of what AmeriCorps may produce, if programs are held to their contractual objectives.

Therein lies Congress' challenge. GAO shows that it would be disingenuous to kill AmeriCorps on the basis of cost. It isn't costing the taxpayer any more than was intended, and it is difficult to premise fiscal salvation on a savings that amounts to less than one-thirtieth of a penny on a tax dollar.

Nor is it fair to attack AmeriCorps as the death-knell of selfless charity. AmeriCorps is too small for that, and Americans are too big. In the main, AmeriCorps members provide local charities with useful resources that can make more effective the voluntary assistance you and I can provide.

So should we worry about AmeriCorps being a political Trojan Horse—or at least a stalking horse for Clinton-Gore '96. I have to admit that I have been watching this topic very carefully. One test of intent and not rhetoric came in the willingness to examine the activities of ACORN Housing Corporation, an investigation I pushed for as a Board Member. The Corporation for National Service did the right and thorough thing—and even the Washington Times praised the outcome.

Politics can be expected to intrude upon nearly every policy debate. But Republicans have alternative to killing AmeriCorps. They can recognize that the initiative's foundations—responsibility, opportunity and citizenship—are distinctly Republican ideals (advanced with eloquence in William F. Buckley's ''Gratitude,'' although not an endorsement of a new program). And AmeriCorps' structure places the bulk of the money and much of the decisionmaking in the hands of the states—thanks to Republican efforts when the legislation was drafted in 1993. Finally, despite the fracas within the Beltway, in the heartland this thing is wildly popular—with Republican governors like New Hampshire's Steve Merrill and many others; with businessmen who like the results they see in their own markets; with ordinary voters who (in Wall Street Journal polls) have wanted to defend AmeriCorps even more than Big Bird.

No, AmeriCorps won't revolutionize America—whether it's Newt Gingrich's revolution or Bill Clinton's. But it is making a difference for America in a distinctly American way. And it deserves both time and constructive criticism. As the Congress and the president do the job they have been elected to do—set national budget priorities—I would encourage them to emphasize innovative ways of using government to strengthen (not overpower) communities and encourage the ethic of service. Those goals can provide real meaning to the search for common ground.

TRIBUTE TO THE 1995 INDUCTEES TO THE ENTREPRENEURSHIP HALL OF FAME

HON. WILLIAM O. LIPINSKI

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 19, 1995

Mr. LIPINSKI. Mr. Speaker, I rise today to recognize the entrepreneurial achievements of a select group of leaders from the Chicago metropolitan business community. I am proud to salute these entrepreneurs and founders of small and mid-sized businesses for their induction into the 11th Annual Entrepreneurship Hall of Fame, Thursday evening, October 19, 1995, in Chicago.

The Institute for Entrepreneurial Studies in the College of Business Administration at the University of Illinois at Chicago cofounded and continues to sponsor the Entrepreneurship Hall of Fame, honoring outstanding business leaders whose spirit and success help keep America's business community strong and vital.

The sponsors, the Arthur Anderson Enterprise Group, William Blair & Company, LaSalle National Bank, Lord Bissell & Brook, and the University of Illinois Chicago, have enabled the university to cement this partnership and recognize outstanding entrepreneurs. The program is exceptional because it creates an active partnership between the academic and business communities. Students and entrepreneurs alike benefit from an exchange of knowledge, experience and creativity.

Today, I would like to congratulate these leaders, each of whom is listed below, for using their imagination and resources to foster an excellent program which enhances the quality of higher education and underscores the value of entrepreneurship in America. I am sure that my colleagues join me in recognizing