Luckily, there are many people who are using their formidable talents to provide a better life for these children and their families. On Monday, March 6, the Bar Association of the District of Columbia honored three special individuals as ''Unsung Heroes.'' I would like to take this opportunity to also honor these people.

Alec I. Haniford Deull has been a lawyer in Washington DC for nearly a decade. After graduating from the Washington College of Law at American University, magna cum laude, Mr. Deull opened his own practice in 1993. For his entire professional career as an attorney, he has represented clients in child abuse and neglect cases. He also represents children in special education court actions. He is widely respected for his passionate advocacy on behalf of his clients. Mr. Deull is also working to train the next generation of children's advocates, often taking on numerous interns from local law schools.

Juliet J. McKenna is now the Executive Director of the District of Columbia chapter of Lawyers for Children America, a wonderful organization. This organization trains lawyers in private practice who are volunteering their time as guardians ad litem in child abuse and neglect cases. Before joining Lawyers for Children America, she spent two years in the District's Office of the Corporation Counsel in the Abuse and Neglect section of the Family Services Division. Ms. McKenna is a bright and enthusiastic young woman who only graduated Yale Law School in 1995, but has already earned a reputation as an outstanding advocate.

Finally, upon graduating from Northwestern University School of Law, Anthony R. Davenport joined the Office of the General Counsel of the District of Columbia Department of Human Services and then the Office of the Corporation Counsel. In all, he spent eight years working for the people, families and children of the District. For the past six years, Mr. Davenport has been a solo practitioner specializing in litigation concerning the rights of children and families. He has spent countless hours working to provide a better future for children and families across this city.

These are three extraordinary people. I ask that all my colleagues join me in recognizing and honoring these people for their contribution to making our nation's capital a better place for children and families.

HONORING PASTOR CLINTON M. MILLER

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 7, 2001

Mr. TOWNS. Mr. Speaker, I rise to honor the Reverend Clinton M. Miller of Brooklyn, New York. This weekend Reverend Miller will be installed as the new pastor of the Brown Memorial Baptist Church in Fort Greene. Reverend Miller has worked towards this goal since the moment he realized that he wanted to dedicate himself to religion and I am pleased to acknowledge his achievement.

Reverend Miller was born and raised in Brooklyn. He received his high school diploma from the Bishop Loughlin Memorial High School and a Bachelor's Degree from Southern Connecticut State University. While in college, at the age of 19, he heard the call to pastor. This led him to Yale University's Divinity School where he received a Master's Degree. After being ordained by the American Baptist Churches and the United Missionary Association of Greater New York, Clinton began what would become an apprenticeship at the Abyssinian Baptist Church. Rev. Clinton taught in the New York City Public School System until he became a fulltime youth minister at Abyssinian Baptist Church. As a youth minister, Reverend Miller developed a wide array of youth programs, including Sunday evening services, Summer Day Camp, basketball teams and counseling services. In addition, he held a weekly bible reading for seniors.

Mr. Speaker, Rev. Miller has had the opportunity of being exposed to the highest quality of spiritual training and guidance under one of the most renowned ministers in the nation, Rev. Dr. Calvin O. Butts; Rev. Miller believes in a fresh approach to teaching the scripture; he believes in utilizing the tools of the congregation; he believes in using the parish to benefit the community; and he was a student of Abyssinian's renovation effort. As such, Rev. Miller is more than worthy of receiving our recognition today, and I hope that all of my colleagues will join me in honoring this truly remarkable man of faith.

CLARIFICATION OF THE HI TAX

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 7, 2001

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing, along with Messrs. TIERNEY, FRANK, MCGOVERN, CAPUANO, OLVER and MARKEY, legislation to clarify that the employees of a political subdivision of a State shall not lose their exemption from the hospital insurance tax by reason of the consolidation of the subdivision with the State.

This issue has arisen because in 1997 Massachusetts abolished county government in the State, assumed those few functions which counties had performed, and made certain county officials employees of the State. Specifically, the law provided that the sheriff and all his personnel ''shall be transferred to the commonwealth with no impairment of employment rights held immediately before the transfer date, without interruption of service, without impairment of seniority, retirement or other rights of employees, without reduction in compensation or salary grade and without change in union representation.''

However, the issue of whether or not these consolidated employees were required to pay the Medicare portion of the FICA tax needed to be clarified. Federal law creates an exemption from this tax for state and local employees who were employed on or before March 31, 1986 and who continue to be employed with that employer. The law is written so it is clear that consolidations between local entities, and consolidations between State agencies, do not in and of themselves negate the grandfather rule. However, the issue of a consolidation between a political subdivision and a State is not directly addressed and I doubt it was thought of during the consideration of the federal law.

The Internal Revenue Service has taken the position that a State, and a political subdivision of a state, are separate employers for purposes of payment of the Medicare tax and therefore any grandfathered employees merged in a consolidation between a State and a political subdivision lose the benefit of the grandfather rule even if such employees perform substantially the same work.

In a Sixth Circuit Court case, Board of Education of Muhlenberg Co. v. United States, the Court ruled on this general issue in terms of a consolidation of boards of education in Kentucky. The plaintiffs in this case argued that the consolidation of school districts did not create a new employer or terminate the employment of any teacher, and the Court agreed that Congress did not intend that exempt employees who have not been separated from previously excluded employment should lose their grandfather and be forced to pay the HI tax. While this case did not go to the issue of the consolidation between a State and a political subdivision, the logic indicates that this issue matters less than the overarching issue of whether the employees continue in the same or essentially the same positions. In Massachusetts this is clearly the case.

Therefore, Mr. Speaker, I urge the Congress to enact this legislation to clarify that local employees do not lose the benefit of the grandfather rule merely because they have been consolidated with a State government.

THE MEANING OF THE ALAMO

HON. TOM DeLAY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 7, 2001

Mr. DELAY. Mr. Speaker, this week we celebrate one of the defining moments in American history. It was 165 years ago yesterday, that almost 200 Texicans laid down their lives to ensure that Texas achieved her independence. It happened at The Alamo. And the road from Mexico City to the Alamo runs through Laredo, the place where I was born. So, I came into this world only a few steps away from the footprints Santa Anna left on his march north.

And let me tell you, on the night of March 5, 1836, things were going downhill fast for the Alamo's defenders. The Mexican Commander, General Antonio Lopez de Santa Anna, had the Texicans in the Alamo right where he wanted them. And everything was on the line.

Santa Anna's forces had cut all the roads leading to the village of Bexar in what's now San Antonio, where the Alamo is still standing. He'd turned back a relief column that tried to make its way to help the Alamo's vastly outnumbered defenders. And with each passing hour more of Santa Anna's army arrived.

There's a standard military rule-of-thumb, which advises that an attacker had better have a three-to-one advantage when assaulting a properly defended objective.

Well, there weren't enough Texicans in the Alamo to property man the walls. As a military fortification, the Alamo left a lot to be desired. Its walls were incomplete and the Texicans had to throw up fences and earthworks to complete their perimeter. In fact, that day one