

exists for employees of the World Bank and other international organizations. This same legislation was introduced in the 103d Congress by Congressman GIBBONS. We understand that the estate tax rules, as amended by the Technical and Miscellaneous Revenue Act of 1988 [TAMRA], are producing a serious and probably unintentional tax burden on certain employees of the World Bank and other international organizations.

The employees affected are those who are neither U.S. citizens nor permanent resident aliens, but who come to the United States temporarily for purposes of their employment at an international organization. In addition, nonresidents who are not U.S. citizens may also be affected. These individuals are normally exempt from U.S. individual income taxes.

The problem involves the restrictions on the use of a marital deduction in the estates of these individuals. These restrictions may result in an unwarranted U.S. estate tax burden because the individuals happen to die while in the United States, when their purpose for being here is employment with an international organization. This bill addresses these problems by providing for a limited marital transfer credit.

The bill would apply to a holder of a G-4 international organization employee visa on the date of death. Normally, a resident employee and the spouse would each be entitled to a unified estate and gift tax credit, which under current law is equivalent to an exemption of \$600,000 or a total of \$1,200,000. However, if the employee dies the spouse would normally return to the country of citizenship. In that case, the surviving spouse would not utilize his or her unified credit. The bill would provide for a limited marital transfer credit, which again would be the equivalent of \$600,000. Thus, in a deceased employee's estate, there would be available the unified estate and gift tax credit for bequests to any beneficiaries selected by the deceased, as well as a maximum marital transfer credit equivalent to \$600,000, the latter limited for use to marital transfers. A similar provision would apply to nonresident individuals who are not U.S. citizens; however, the unified credit equivalent of \$60,000 would be substituted for the \$600,000.

We believe this change would appropriately address the problem that currently exists. We welcome the support of our colleagues in enacting this important piece of legislation.

BROWARD COUNTY WOMEN'S HALL
OF FAME INDUCTEES

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mr. HASTINGS of Florida. Mr. Speaker, on Sunday, March 12, 1995, eight new members were inducted into the Broward County Women's Hall of Fame.

The Women's Hall of Fame has brought deserved recognition to women who have made significant contributions towards Broward's community betterment. All of the honorees have excellent leadership skills, dedication, versatility, problem solving skills, and "stick-to-itiveness."

The honorees were: Karen Coolman Amlong, Esq.; Elizabeth Landrum Clark; Mary Cooney Crum; Helen Ferris; City Commissioner Sue Gunzburger; Representative Ann MacKenzie; and Mae Horn McMillan.

I congratulate these outstanding citizens for their achievement.

TRIBUTE TO SARA WAUGH VOICE
OF DEMOCRACY WINNER

HON. SUE W. KELLY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mrs. KELLY. Mr. Speaker, I would like to share an award-winning essay by Ms. Sara Waugh, a young constituent of mine, who was recently recognized for her outstanding talent by the Veterans of Foreign Wars of the United States. Having said this, I commend this piece to my colleagues:

MY VISION FOR AMERICA

If I close my eyes and think of America, I imagine the country to be a sturdy, but still young, oak tree. The roots of our country are education, on which all else grows. The trunk of the tree and the branches represent the social environment of the people. The green leaves on my Tree of America symbolize culture.

First—the roots. In my vision for America, I see the roots, the educational system, spreading out—growing, forming a steady base. Education must be firmly entrenched in society if there is to be any progress. Already, this country has one of the best education systems in the world. But I imagine that it will get even better. The old adage that, "it takes an entire village to raise a child" is true. In my vision of America's future, I see increasing community involvement in reaching educational goals.

As the roots of the tree become more established and stronger, the trunk and branches will also grow. I believe that the social environment of the people can be equated to the branches of my tree. As education becomes more encompassing and complete, involving not only the children and teachers, but also parents, businessmen, and other citizens, the country's problems will be eradicated. Pollution, unemployment, crime and other social ills will dwindle with the loss of ignorance.

Finally, as the overall environment improves, the culture will flourish. In my vision for America, culture is symbolized by the green leaves of the oak tree. The culture of America is the most visible part of our country. It is what people see from a distance, across the ocean, like the full branches of an oak across a wide meadow. But not only does culture add to the beauty of the country, it also energizes the entire community, just as the leaves catch the sun's golden rays and turn them into nourishment.

Although travelers seeing the Tree of America from afar may only notice the waiving leaves, we citizens should realize how much educational effort made the vision possible—and this hard work will continue the growth of our oak in the future seasons.

The parts of a tree are in a delicate balance—the roots draw raw materials to grow a strong trunk and branches, and these in turn support the leaves. But without the vital energy from the leaves, the rest of the tree would die. Similarly, without culture, America would not be the marvelous country it is. We would be just another spot on the map. In our national tree, the educational

system takes unrefined human resources and processes them into socially useful "nutrients." These nutrients are what create the diverse culture that is uniquely American.

In America, the sun is a symbol of hope. Hope is the unifying force in my vision for America—it illuminates the future, and with it, all things are possible.

In the future, I predict an increase in involvement and concern for education. With that added involvement, the lives of all citizens will improve, and the Tree of America will be in full bloom.

This is my vision for America—we will be a durable and magnificent tree in the world forest.

TRIBUTE TO GAINES R. JOHNSTON

HON. SONNY CALLAHAN

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mr. CALLAHAN. Mr. Speaker, I ask my colleagues to congratulate Mr. Gaines R. Johnston, who won fifth place honors in the Voice of Democracy broadcast scriptwriting contest. Enclosed is a copy of his winning script.

The Veterans of Foreign Wars of the United States and its Ladies Auxiliary sponsor the Voice of Democracy audio-essay scholarship competition. The program is now in its 48th year and requires high school student entrants to write and record an essay on a patriotic theme. My Vision for America is this year's theme, and over 125,000 students participated in the program nationwide.

Gaines is a senior at Murphy High School in Mobile, AL and is the son of Mr. and Mrs. William Johnston. He was sponsored by VFW Post 49 and its Ladies Auxiliary in Mobile.

MY VISION FOR AMERICA

If we could have one thing for the future, what would it be? Money? Power? A good job? Healthy kids? Peace? Which is the most important? Society tries to answer this question for us. So often we hear people pleading for peace. Peace in the middle east, peace in eastern Europe, peace on the streets of America. But the peace I want for the future is peace of mind. "Peace of Mind." It's knowing that you don't have to worry; you don't need to worry. Peace of mind goes beyond hope. It's knowing that it's going to be alright.

How does peace of mind go beyond hope? At first glance, they can seem very similar. They achieve almost the same goal. But, hope is defined as desire and expectation combined, whereas peace of mind is defined as mental calm. One can create hope, but you must find peace of mind. And you can have hope without peace of mind—you can hope things will get better without knowing they will. You just hope.

We don't have peace of mind in America; Americans worry a lot. We worry what the future will hold for us. We worry because our present is always changing. This fall America votes for its new leaders. We don't know who is going to win. We don't know who our leaders are going to be. Our desire is so great that we must watch the media poll and repoll the public even down to the last minute to try to predict who will win. We want to know as soon as possible so do don't have to worry as long. Americans have been removed from delayed gratification so long we don't know what it is. We want to know about O.J., now. We want our hamburger, now. We want to know what is going on