

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

around us, now. We want our five-day forecast so we don't worry about the erratic weather. America wants instant gratification, and when the world can't deliver that to us, we worry.

With so much to worry about, people want to find peace. They want to escape from the struggles of everyday life. They want to put life on hold, press the pause button and relax. There's peace to be found. It's everywhere. Peace is found in nature, in a sunset, in a mountain lake, in the smile of a baby; there is peace. Nothing attracts a crowd like a newborn baby. Complete strangers will come up to the new parent carrying the baby and look at the parent and smile and look at the baby and smile and smile at the parent again. The complete stranger found peace in that child—an inner peace knowing the future was in that beautiful smiling baby. There's peace in a sunset. When you watch a sunset, you don't have to worry about anything; you don't worry about who left a message on your answering machine. You don't worry about what time you have to get up tomorrow. You concentrate on the here and now. You find serenity and that's what people look for. They look for mental calm. They look for peace of mind.

In order for America to find peace of mind, we must change. When we can have faith in what is going on in the present, we begin to feel better about what will happen in the future. But it all starts from within. When we have control of our lives, we can begin to take a look at the rest of the world. We make our place in the world—we do our part to make it better. It takes work and it's not instantaneous, but the goal is a future peace. A peace that helps people sleep at night; a peace that helps parents feel safer; a peace so strong that you can look at a baby and smile and not have to worry about the future.

A TRIBUTE TO MONSIGNOR
WILLIAM A. KERR

HON. WILLIAM J. COYNE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mr. COYNE. Mr. Speaker, I am pleased today to pay tribute to Monsignor William A. Kerr, Ph.D., President of La Roche College in Pittsburgh, PA, who has been selected by the Myasthenia Gravis Association of western Pennsylvania to receive its Celebration of Life and Services Award.

Monsignor Kerr will be honored in Pittsburgh on April 8, 1995, by the Myasthenia Gravis Association of western Pennsylvania for his leadership in celebrating the dignity of life and the need to bring all people together to address human needs. The Myasthenia Gravis Association of western Pennsylvania is an organization dedicated to helping those whose lives are affected by a neuromuscular disorder. It is estimated that 10,000 to 20,000 individuals are affected by Myasthenia Gravis [MG] but there are several treatment options available that can improve the quality of life and increase the ultimate life expectancy for the person with MG. This organization selects individuals each year to receive its Celebration of Life and Services Award to recognize those who have demonstrated an outstanding commitment to serving others and uplifting the human spirit.

Monsignor William A. Kerr is exceptionally well qualified to receive the 1995 Celebration

of Life and Services Award. He has provided La Roche College with remarkable academic leadership while also sharing with the local community and the Nation his commitment to uniting individuals in a common campaign to improve the human condition. Monsignor Kerr has worked to establish at La Roche College the Pacem In Terris Institute, a center for alternative thinking about modern violence. Through this Institute, he has displayed his dedication to promoting conflict resolution in both American society and in the international arena. He has brought in students from war-torn Eastern Europe to study at La Roche College and he has helped to forge a partnership between La Roche College and Passavant Hospital.

Monsignor Kerr quickly emerged as a valued resident of the Pittsburgh area since becoming the sixth president of La Roche College in 1992. Under his leadership, La Roche has achieved great growth in student enrollments and this achievement has been marked by the largest first-year class and the largest number of international students in the college's 32 year history. Monsignor Kerr is also a member of the Board of Directors of the Greater Pittsburgh Chamber of Commerce, the Presidential Leadership Development Council of the American Council of Education, based in Washington, DC, and he is on the International Affairs Board of the Council of Independent Colleges and Universities. Before coming to La Roche College, Monsignor Kerr was vice president for university relations at The Catholic University of America in Washington, DC.

Mr. Speaker, it is fitting that the Members of the U.S. House of Representatives should have this opportunity to join in paying tribute to Monsignor William A. Kerr, 1995 recipient of the Celebration of Life and Services Award. I am pleased to join with the Myasthenia Gravis Association of western Pennsylvania in saluting Monsignor Kerr.

PERSONAL EXPLANATION

HON. BLANCHE LAMBERT LINCOLN

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mrs. LINCOLN. Mr. Speaker, I was unavoidably detained because of travel difficulties and unfortunately was not present for roll call vote 280, a vote on the Fishermen's Protective Act Amendments and roll call vote 281, a vote on U.S. Citizens Imprisoned in Iraq.

Had I been present, I would have voted "aye" on both votes.

CONGRATULATIONS TO UNIVERSITY OF CONNECTICUT'S WOMEN'S BASKETBALL TEAM

HON. SAM GEJDENSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mr. GEJDENSON. Mr. Speaker, I rise today to congratulate the University of Connecticut's women's basketball team on their victory Sunday to claim the NCAA national championship.

This game capped an unforgettable season in which the Lady Huskies became only the second team in NCAA women's basketball tournament history to finish the year without a loss.

Coach of the Year, Gene Auriemma, NCAA Player of the Year Rebecca Lobo and the rest of the Huskies beat the University of Tennessee in the championship game to take home the national title. The Lady Huskies also dominated the regular season, winning their games by an average of 34 points.

Over the past few months, the people of Connecticut—sports fans and non sports fans alike—caught Husky fever. Across the State, the Huskies were the team to watch. Incredibly, in February, UConn made NCAA history by becoming the first school ever to secure simultaneous No. 1 rankings in the Associated Press poll for its men's and women's basketball teams. The women's team never gave it up.

The national media even turned its spotlight on the small town of Storrs, as the undefeated Huskies continued their dream season. In once interview, Coach Auriemma joked that at a recent game at Gampel Pavilion, there were more reporters in attendance than there were fans at his first game 10 years ago.

As a graduate of UConn, I am proud to announce that the Lady Huskies are indisputably the best women's basketball team in the country. Congratulations on a job well done. Go Huskies!

TONY MOORE, DRESDEN HERO,
RISKS LIFE TO SAVE NEIGHBOR

HON. GERALD B.H. SOLOMON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 5, 1995

Mr. SOLOMON. Mr. Speaker, according to Webster's Dictionary, a hero is "a man admired for his achievements and noble qualities; one who shows great courage." In a time when precious few individuals qualify for this distinction, Tony Moore, a corrections officer from Dresden, NY, stands out as a true hero.

On February 1, 1995, Tony noticed smoke streaming through a heat-cracked window in his neighbor's front door. Realizing that his neighbor was most likely still inside the house, Tony ignored the potential to himself and crawled through the smoke-enveloped entrance, making his way to the bedroom. There he found his neighbor, unconscious from the suffocating smoke. Tony dragged his neighbor outside, and then proceeded to take action to extinguish the blaze. These courageous acts were all performed by Tony before any emergency personnel arrived to help. If not for Tony's heroism, his neighbor surely would have lost his life, not to mention his home.

Mr. Speaker, in a society all too often ruled by selfishness and apathy, Tony Moore's actions set him apart as an individual for whom doing the right thing and helping others in danger are not difficult choices, they are the only choices. Tony has already been commended by his town of Dresden, and I now ask that you and all Members of Congress join me in a tribute to Tony Moore, a true hometown hero.