

and Latter Day Saints, and participating in the Barstow Rodeo, scouting programs, and the reading program in local schools.

Mr. Speaker, I ask that you join me, our colleagues, and Bob's family and many friends in paying tribute to this fine man. Chief Sessions was dearly loved and respected by the entire Barstow community and he will be greatly missed. Indeed, he touched and protected the lives of many people and it is only fitting that the House of Representatives honor him today.

AN AMENDMENT TO TREAT ACADEMIC HEALTH CENTERS LIKE OTHER EDUCATIONAL INSTITUTIONS FOR PURPOSES OF THE EXCLUSION FOR EMPLOYER-PROVIDED HOUSING

**HON. AMO HOUGHTON**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. HOUGHTON. Mr. Speaker, I am joined today by Mr. RANGEL, and Mrs. MALONEY, in introducing legislation to provide an exclusion for employer-provided housing for academic health centers the same as provided to other educational institutions. In the 1986 Tax Reform Act, Congress enacted a safe harbor provision for college and university-owned housing provided to certain faculty and staff. Under the safe harbor provision, the difference between the fair market value and the actual rent for campus housing provided to employees of an educational institution is excluded from gross income to the employees. In the 1986 Act, academic health centers were not included in the safe harbor provision.

The legislation that is being introduced today would afford the same safe harbor provision to academic health centers, and place them on equal footing with colleges and universities. I believe that academic health centers are important national resources that provide significant contributions to the Nation's understanding and treatment of diseases affecting our citizens.

The arguments that applied to the safe harbor provision for colleges and universities in the 1986 tax law are the same arguments that apply to an academic health center.

The benefits of providing faculty and staff housing enables the center to attract and retain a full-time faculty and staff to fulfill the mission of the institution. For institutions located in high rent areas such as New York City, this provision is essential for the institution to carry out its missions of patient care, education, and research.

Second, many of the tenants of academic center-owned housing are pursuing advanced degrees and training at the center and usually at substantial financial hardship. In addition, the faculty and staff of an academic health center are often living in the same building as faculty and staff of a neighboring university.

Our bill would amend the definition of "educational institution" under section 119(d) of the Internal Revenue Code. The amendment would ensure that academic health centers, which are not part of a college or university, but nevertheless are teaching institutions, would qualify for the section 119(d) special valuation rule. This change would correct the

anomalous situation under current law where a qualified educational institution can use the rule and an academic health center cannot, even though the two institutions must hire and compete for the same highly qualified employees.

The proposed amendment narrowly defines "academic health center" to focus only on rectifying the competitive problem that I've described. Under the proposed amendment, the academic health center must: First, qualify as a tax exempt hospital or medical research organization eligible to receive charitable contributions, second, receive graduate medical education Federal funding, and third, engage in and teach basic and clinical medical science and research with the organization's own standing faculty.

We believe that the legislation will allow for a fair and equitable competitive market for these skilled and qualified employees.

TRIBUTE TO DR. RICHARD TENNESSEN

**HON. ROBERT A. UNDERWOOD**

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. UNDERWOOD. Mr. Speaker, I would like to take this occasion to commend one of the island's premier educators, Dr. Richard Tennesen. Through the years, has made great contributions toward the development of Guam through his work in the field of education. It is only befitting that he was selected as this year's Association of Community College Trustees [ACCT], Pacific Region Trustee Leadership Awardee.

Dr. Tennesen's roots on the island run deep. He first came to the island as a contract teacher back in 1955. He moved on to become the principal of Barrigada Junior High, and later of George Washington High School. He also served as superintendent of schools under Gov. Manuel Guerrero and as the dean of the University of Guam's College of Education.

It was, however, at his present post as chairman of the Guam Community College board of trustees that Dr. Tennesen received this coveted award from the ACCT. His selection is truly a great honor, considering the fact that he was chosen over hundreds of trustee chairmen from all areas in the Pacific region, including Oregon, Washington, British Columbia, Nevada, Arizona, California, and Hawaii. Dr. Tennesen's selection also marks the first time that a trustee from Guam won the award.

For over three decades, Dr. Richard Tennesen directly assisted in the development of Guam through his work in the field of education. Having been a former colleague of Dr. Tennesen and an educator myself, I understand and appreciate the significance of his efforts. I commend him for all the good work that he has done for the island of Guam and congratulate him on winning this prestigious award. On behalf of the people of Guam, I join his wife, the former Julie Taitano and his children, Lori and Gene, in proudly celebrating the outcome of his hard work. We commend his work and his contributions to the island of Guam.

SALUTING SCHOOL SUPERINTENDENT DR. JACK R. ANDERSON

**HON. BENJAMIN A. GILMAN**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. GILMAN. Mr. Speaker, permit me to take this opportunity to bring to the attention of our colleagues an outstanding individual who has garnered widespread respect and admiration throughout southeastern New York.

Dr. Jack R. Anderson has been superintendent of schools in the East Ramapo School District, in Rockland County, NY, since 1977. He has brought national, and even international, recognition to the East Ramapo School District through his educational vision, his leadership, and his strong support for program which had been initiated in his community.

East Ramapo was a culturally and ethnically diverse community when Dr. Anderson first arrived. Although that diversity still exists, Dr. Anderson has devoted himself to bringing all in the community closer together. When he first arrived, all eleven labor unions who do business with the East Ramapo School District were without contracts, the district was in the midst of austerity budgets, enrollment in the schools was declining, the community was factionalized, and the NAACP has filed student and staff discrimination charges.

In a short period of time, Dr. Anderson negotiated contracts, ended the labor crisis, re consolidated and reorganized the schools to more accurately reflect population patterns, and resolved all discrimination issues with the NAACP.

Because of his outstanding record of 18 years of service, Dr. Jack Anderson was designated as the New York State Superintendent of the Year earlier this year by the American Association of School Administrators. More recently, he was designated by the same group as one of the four top school administrators in the entire Nation.

Mr. Speaker, I have enjoyed a close working relationship with Dr. Anderson for many years. I consider him to be an astute and insightful individual, who strongly believes that the education of our young people is an investment in the future of our society, and is therefore our most important priority.

Mr. Speaker, I ask all of our colleagues to join with me in saluting an outstanding individual, Superintendent Dr. Jack R. Anderson of the East Ramapo School District.

SETTING INTERNATIONAL PRIORITIES

**HON. RON PACKARD**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. PACKARD. Mr. Speaker, the bill before us provides an opportunity to reorder our international priorities and put our fiscal house in order. This bill represents the first major reform in overseas operations in 50 years by slashing \$1.8 billion from the President's 1996 fiscal year request.

This bill eliminates AID, USIA, and ACDA, three bloated and inefficient agencies and

consolidates their relevant functions within the State Department. This \$200 million reduction in operating expenses abolishes duplicative legislative, legal, and administrative personnel. In addition, with the savings derived from the ending these wasteful programs, we are able to fully fund narcotics control, antiterrorism, and security programs.

Streamlining the foreign aid bureaucracy and prioritizing our commitments abroad allows us to continue our deficit slashing agenda. The bill moves us closer to that goal and represents a step in the right direction. Mr. Speaker, I urge my colleagues to keep our budgetary goals in mind as we continue to debate and fine tune this bill.

## HISTORY PROPERLY DISPLAYED

### HON. DOUG BEREUTER

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. BEREUTER. Mr. Speaker, this Member would like to commend to his colleagues the following editorial from the May 16, 1995, Omaha World-Herald. This editorial properly praises the National Archives for its straightforward approach to displaying World War II artifacts, photos, letters, and recordings. As the editorial notes, the National Archives has appropriately chosen to allow visitors to examine the display without being subjected to unnecessary and slanted commentary.

[From the Omaha World-Herald, May 16, 1995]

SIMPLE ARTIFACTS, PHOTOS, LETTERS  
DESCRIBE WAR; NO NEED FOR 'SPIN'

While the Smithsonian Institution was giving itself a black eye over its proposed Enola Gay display, a different kind of World War II exhibit was being prepared a few blocks away.

Historians at the National Archives assembled artifacts, photographs, letters and recordings to tell the story of America's involvement in World War II from Pearl Harbor to V-J Day. Their display tells the story with power and poignancy—and without the accusatory spin that tainted the Smithsonian's proposed Enola Gay display, with its condemnation of the U.S. use of atomic weapons.

The Archives display includes General Eisenhower's handwritten draft of the statement with which he planned to blame himself if the Normandy invasion failed. There is a bit of red fabric cut from the American flag that was surrendered to the Japanese on Corregidor. The cloth was preserved by American POWs, carried on the Bataan death march as a sacred symbol of their love for America, passed from one GI to another until the end of the war.

The Pearl Harbor attack is stunningly seen in a film shot by a Navy photographer who happened to be on deck with his camera when the bombs started to fall. Hitler and his cronies are shown in a photo album kept by Eva Braun. The display includes photos of battle scenes, victory celebrations and everyday life in the 1940s.

Giving the display a special quality are letters and diaries penned by the great and the ordinary.

A declassified message from Prime Minister Winston Churchill to President Franklin Roosevelt is signed only with the word "Prime." An American mother writes movingly to a son who will never live to read her words.

The letters come from both sides of the battle line. A letter by a Japanese officer explains why he felt the war was justified—America, he said, had denied his country access to natural resources. A Japanese soldier writes tenderly of his concern for his young sister as the tide of war turns against Japan. Gen. Erwin Rommel of the Wehrmacht expresses affection for his wife.

Of the U.S. use of atomic bombs, the text says, "Argument about their employment has continued almost increasingly ever since 1945, but in the context of the time, they were seen as, and almost certainly were; life-saving shortcuts to the end of the war."

The assessment is reasonable. A few days ago, a citizen's committee made public a report about the future of the Smithsonian. The panel said the facility should not become a "home for congratulation." The inclusion of that sneering statement suggests that someone on the panel wanted the Smithsonian to become a court in which the United States and Western civilization in general can regularly be put on trial.

Good history, of course, isn't cheerleading. But neither does it consist of condemning earlier generations because they didn't live up to the politically correct standards of the present. Some of the best history consists of unadorned facts, presented in their context. That is what the National Archives, to its credit, has produced.

## IN MEMORY OF RICHARD SITER, U.S. NAVY

### HON. GERALD B. H. SOLOMON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. SOLOMON. Mr. Speaker, as Memorial Day approaches again this year, many people and families around this Nation prepare weekend trips, picnics and barbecues. They can do so because of the selfless service and sacrifice of the millions of men and women who have served in the armed forces throughout our history. These people defend and provide the very freedoms we enjoy everyday, not to mention those luxurious moments we look forward to spending with loved ones on days like Memorial Day.

However, for a great deal of Americans, Memorial Day takes on a much more personal meaning, a reminder of the loss of a loved one. It is a time when millions of Americans reflect on the memory of a loved one who made the ultimate sacrifice on behalf of our nation and our freedoms. Mr. Speaker, I would like to take this time to pay tribute to the service of one such American hero from the town of Philmont, NY in my congressional district, Lt. Richard Siter, U.S. Navy.

In the summer of 1992, Lieutenant Siter was stationed aboard the air craft carrier, *USS John F. Kennedy* off the coast of Puerto Rico. Richard was a radar specialist in the Navy's air division and was assigned to an E-C2 Hawkeye aircraft. On July 31, 1992, Lieutenant Siter and the four other members of the five man crew, were flying over the waters of the Atlantic, well north of Puerto Rico, comprising the defense of our eastern shore. Upon their return flight to the *USS John F. Kennedy*, the five members of this Hawkeye crew would suffer a terrible accident. Their craft went down 75 miles north of Puerto Rico with no survivors. Tragically, the body of Lieutenant

Siter and his fellow crewmen were never found.

Mr. Speaker, these are the people we should hold near and dear to our hearts as this Memorial Day draws near. As we celebrate the golden anniversary of the end of World War II and remember the thousands who gave their lives in that monumental war, let us not forget those, like Richard Siter, who put their lives on the line daily to provide the blanket of freedom beneath which our Nation and our way of life has thrived.

At this time, Mr. Speaker, I would ask that you, and all Members, join me in paying tribute to the service of Lt. Richard Siter and send our condolences to his family. While they suffered through the initial uncertainty of his whereabouts, they can be bolstered by the certainty that Richard is indeed counted amongst great Americans. May he be both in our hearts and our minds this Memorial Day and always.

## TRIBUTE TO JAMES J. MARTIN AND RALPH KERMOIAN

### HON. BILL BAKER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. BAKER of California. Mr. Speaker, in a few days, two of California's most outstanding educators will retire after years of effective public service.

Both James J. Martin and Ralph Kermoian have served the Lafayette School District for 25 years. Dr. Martin is currently serving as superintendent of the district, and Mr. Kermoian is assistant superintendent. Over the years, they have filled many other roles in educational administration.

As of July 1, these dedicated men will leave the Lafayette School District to pursue other ventures. Their presence will be missed by the thousands of present and former students who have benefited from their dedicated stewardship of Lafayette's schools.

It is a pleasure for me to join with the entire Lafayette community in thanking James Martin and Ralph Kermoian for all they have done to enhance learning in the East Bay region. Bestowing the precious gift of knowledge on young minds is both a challenge and a vital need, and James and Ralph deserve much credit for their roles in preparing future generations for tomorrow. I am most pleased to recognize them in the CONGRESSIONAL RECORD.

## IN COMMEMORATION OF THE 125TH ANNIVERSARY OF THE FOUNDING OF PIO NONO COLLEGE AND HIGH SCHOOL AND THE 50TH AN- NIVERSARY OF THE FOUNDING OF DON BOSCO HIGH SCHOOL

### HON. GERALD D. KLECZKA

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, May 23, 1995*

Mr. KLECZKA. I would like to commemorate the 125th anniversary of the founding of Milwaukee's Pio Nono College and High School and the 50th anniversary of the founding of my alma mater, Don Bosco High School.