well as the fundamentals of living a good, clean life. Tony was a man devoted to teaching children the importance of education, and a coach remembered for his willingness to offer guidance both inside and outside of the ring. Other community service initiatives in which he participated include serving as a Catholic Youth Organization boxing coach, promoting youth boxing tournaments, and visiting with polio patients. Tony Zale was honored for his efforts in October 1990, when President George Bush presented him with the Presidential Citizen's Medal.

Mr. Speaker, I ask you and my other distinguished colleagues to join me in paying tribute to Mr. Tony Zale. His children, Mary Medeiros and Theresa Gassis, grandchildren, and nieces and nephews, can all be proud of his professional accomplishments, as well as his commitment to improving the quality of life for the residents of Indiana's First Congressional District. Tony Zale will always be remembered as a true leader and will remain a role model for generations to come.

CONGRATULATIONS TO CAMP PENDLETON

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 24, 1997

Mr. PACKARD. Mr. Speaker, I proudly rise today to recognize Gen. Claude Reinke and the men and women of Marine Corps Base Camp Pendleton in my district in Oceanside, CA, for their dedicated effort towards environmental conservation.

I have admired General Reinke and his leadership ability and enjoyed the close working relationship we have shared for many years.

Today, Camp Pendleton is being honored by the Department of Defense as the 1996 Environmental Security Award winner in the natural resources conservation category. This award recognizes Camp Pendleton for its ''outstanding accomplishments in the conservation of natural resources * * * and ensuring their continued availability for future generations.

Camp Pendleton, the largest military facility land wise was praised for the advancement in the ecosystem management of the 119,000 acres that encompasses the base. Among other aspects, Camp Pendleton's officials were especially noted for an enhancement program of two near extinct species present on the base.

It is my pleasure to also recognize Susan Gibson, an environmental program manager at Camp Pendleton, who is being individually recognized for her role in initiating ''significant progress in avoiding and controlling air, water, land and noise pollution.''

Mr. Speaker, as one of only six installations to ever win this award twice, I believe Camp Pendleton's men and women are to be commended for their effort and hard work toward environmental safety concerns and congratulated for winning this award.

TRIBUTE TO LINDA L. CROUSHORE, ED.D., CELEBRATING THE 10TH ANNIVERSARY OF THE MON VALLEY EDUCATION CONSORTIUM

HON. MIKE DOYLE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 24, 1997

Mr. DOYLE. Mr. Speaker, I rise today to honor Dr. Linda Croushore and to recognize her years of outstanding leadership at the Mon Valley Education Consortium. Dr. Croushore's vision of public education has been the source of positive change for the students and communities of the Mon Valley.

Under the direction of Dr. Croushore, the Mon Valley Education Consortium has more than lived up to its name by launching innovative projects that engage our children in the learning process while building partnerships among the 20 school districts they serve and the surrounding region. Clearly, Dr. Croushore's belief that every community has the capacity to respond through collaborative action has been proven to be true as evidenced through the countless number of success stories the consortium has helped to write over the past 10 years.

Since its inception in 1987, the Mon Valley Education Consortium has grown considerably, but its core commitment to providing every child with a quality education through the leadership, and support of many, has steadfastly remained. While not always an easy task, creating consensus from within has been a hallmark of Dr. Croushore's guidance. More than words can convey, Dr. Croushore's actions illustrate that improving our public schools is not an option, but a necessity.

I am pleased to consider Linda a friend, and know that I am not alone in having an enormous amount of respect for her. Congratulations and thank you for your significant achievements on behalf of quality public education, and most of all for your indefatigable spirit.

INTRODUCTION OF LEGISLATION TO PROVIDE A PERMANENT EXTENSION OF THE TRANSITION RULE FOR CERTAIN PUBLICLY TRADED PARTNERSHIPS

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 24, 1997

Mr. HOUGHTON. Mr. Speaker, I am joined by my colleagues, including Mr. KLECZKA, Mr. CRANE, Mrs. KENNELLY, Mr. BUNNING, Mr. NEAL, and Mr. HERGER, in introducing legislation to permanently extend the 10-year grandfather for publicly traded partnerships [PTP's]. This legislation applies to those PTP's that were in existence at the time the Omnibus Budget Reconciliation Act of 1987 was passed.

Publicly traded partnerships were first created in the early 1980's for the purpose of combining the traditional limited partnership form with the ability to still have the partnership units freely traded on an established securities market or are readily tradable on a secondary market.

Section 7704, which was enacted as part of the Omnibus Budget Reconciliation Act of 1987, provides that certain publicly traded partnerships shall be taxed as corporations. However, the 1987 act completely exempted certain types of PTP's from the reach of section 7704. To be an exempt PTP, 90 percent or more of the partnerships gross income must be qualifying income. In other words, income derived from resources such as timber, oil and gas, minerals and real estate. Further, an exempt PTP need not have been in existence in 1987 when section 7704 was enacted. In addition, other PTP's in existence when section 7704 was enacted were grandfathered, but only for 10 years, through 1997. Our bill would extend this grandfather provision permanently.

I can foresee that some people might view this proposal as special interest legislation. I strongly disagree. Had we chosen in 1987 to provide a permanent grandfather for existing PTP's, no one would have batted an eye. Instead, a permanent grandfather in 1987 would have been an appropriate decision for Congress to make based on the extent to which PTP's relied on the law that was in effect when they were created. The fact that the decision was initially made in 1987 should not stop us from revisiting the issue so long as the original decision has not yet taken effect.

We in Congress are called on to make decisions about appropriate transition relief in virtually every tax bill. Indeed, these types of decisions are ones that are particularly suited for the Members of Congress to make, since they generally involve the balancing of competing interests rather than technicalities of tax law.

Our proposal is different only because it is separate in time from the 1987 act. On the other hand, the proposal is generic in scope, applying to any PTP fitting the criteria. We believe that it is fair, before the 10-year grandfather expires, to determine whether the previous decision was proper or whether a permanent rule is a better choice.

Generally, Congress does not place time limits on grandfather provisions, other than what might be called project-specific provisions. The reasoning behind this policy is that if taxpayers were justified in relying on the law in effect at the time the taxpayer took action, then the taxpayers deserve relief from the change in the law, not just for a limited period but as long as the taxpayer's circumstances do not change.

REASONS FOR A PERMANENT GRANDFATHER

Some may wonder why these PTP's should be permanently grandfathered. After all, if they were taking advantage of so large a loophole that Congress had to shut it down, why should they benefit merely because they got in under the wire?

The truth is that these PTP's did not take advantage of an egregious loophole. PTP's are structured no differently from other types of limited partnerships. They merely combined that basic limited partnership structure with the ability for the units to be readily traded. The problem was thus not a loophole in the Tax Code that needed to be closed retroactively.

These PTP's relied on the law in effect before passage of the 1987 act, and that reliance was completely reasonable. The first proposal directed toward PTP's surfaced in 1984, but President Reagan chose not to forward it to Congress in his tax reform recommendations and we did not independently