

# EXTENSIONS OF REMARKS

## LITTLE LEAGUE VERSUS THE IRS

### HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 20, 1997

Mr. PACKARD. Mr. Speaker, spring time has arrived and the IRS has left it's annual April 15 calling card, taking more than one-third of our earnings. As American as apple pie, kids have also hit the playing fields. But this time, the IRS is trying to steal home. In Orange County, CA, the IRS was trying to take away something as American as hotdogs and apple pie—the girl's softball team. Only after public outcry did the IRS back down and leave the softball team alone.

By proving once more to be a large and intrusive Federal bureaucracy, the IRS has illustrated its uncanny ability to punish the right things and reward the wrong things. It's simply astounding that criminals are skirting the system and being rewarded while our hometown little league team was so close to being wiped out.

Mr. Speaker, it is time to shut down the IRS for good. If it weren't for the nationwide attention the Fountain Valley Girl's Softball League received, the IRS would not have reversed its decision to seize the league's tangible assets. How many times are we going to let the IRS hurt us and our communities before we do something to reform our tax system?

Recently, I cosponsored legislation introduced by my colleagues, Representatives DAN SCHAEFFER (R-CO) and BILLY TAUZIN (R-LA), which would abolish the Internal Revenue Service and enact a national retail sales tax. With a national sales tax, there would be no need for the 136,000 IRS employees who give us the runaround, the 480 different and confusing tax forms and the 190,000 disputes between the IRS and taxpayers which result in legal action.

Mr. Speaker, by enacting this legislation, we would be free from the IRS for good. All consumers would pay a tax on everything they buy. Little league players, volunteers and criminals alike would pay their just taxes to the Federal Government. Nonprofit groups and small businesses would be free from compliance paperwork.

The time is now to make a change. It is time to bring down the IRS, not our softball leagues and community associations.

## FIRST ANNIVERSARY OF PRESIDENT LEE TENG-HUI'S INAUGURATION

### HON. MATTHEW G. MARTINEZ

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 20, 1997

Mr. MARTINEZ. Mr. Speaker, May 20, 1997, marks the first anniversary of President Lee Teng-hui's inauguration. I would like to

take a brief moment to congratulate President Lee and the Taiwanese people for reaching this important democratic milestone.

Ever since martial law was lifted in 1987, Taiwan has moved inexorably toward political liberalization and the development of a truly multiparty democratic system. Last year, the Taiwanese people, for the first time in their history, directly elected their President.

Besides holding free and fair elections, Taiwan has liberalized its economy and reduced its trade surplus with the United States. As a leading member of the Asian Tigers, Taiwan has emerged as one of the world's top 15 trading entities and America's sixth largest trading partner. It should come as no surprise that the United States is today Taiwan's main foreign investor and trading partner, underscoring our special relationship.

The United States receives about 25 percent of Taiwan's exports, mostly in the form of manufactured electronic goods, textiles, and other consumer products. I believe that it is imperative for the United States to strengthen its political and economic ties with Taipei by supporting Taiwan's efforts to join the United Nations and other international organizations. Moreover, the United States must continue to support Taiwan's ability to purchase necessary weapon systems so that it can better defend itself from potential military threats from its more imposing and threatening neighbor to the west.

In conclusion, Mr. Speaker, I salute the indomitable spirit of the Taiwanese people and commend them and President Lee on this important democratic anniversary.

## TRIBUTE TO BEATRICE CASTIGLIA-CATULLO

### HON. JOSÉ E. SERRANO

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 20, 1997

Mr. SERRANO. Mr. Speaker, I rise today to pay tribute to Beatrice Castiglia-Catullo, an outstanding individual who has dedicated her life to the care of those in need.

Mrs. Castiglia-Catullo is our Mother Teresa of the South Bronx. Her life is an example of kindness, selflessness, faithfulness, generosity, and fruitfulness.

While working as a charge nurse, Mrs. Castiglia-Catullo faced the enormous challenge of her demanding work, raising three children, taking care of her mother-in-law who was terminally ill, and managing the household.

Her faith in God provided her with the strength to meet her daily responsibilities. In response to her answered prayers, she decided to devote more time to helping others in the community.

Mrs. Castiglia-Catullo raised funds for the Sister Servants of Mary who had helped her in her difficult times. She also organized and became the first president of the Parkchester

Chapter of Cancer Care, Inc., and founded the Medical Mission Aid Center at St. Raymond's Parish.

Being a nurse, Mrs. Castiglia-Catullo was well aware of the need to provide continuing services to patients who were discharged from the hospital without proper home care. In 1964, she founded a home attendant service to take care of elderly patients.

Mrs. Castiglia-Catullo decided to name the organization R.A.I.N., for Regional Aid for Interim Needs, after she looked up to the sky for God's inspiration and saw that it was raining. She devoted her time and her own financial resources to the care of her patients. In gratitude and admiration for her generosity, one of her patients made a \$500 donation to the organization.

While still working at the hospital, Mrs. Castiglia-Catullo rented a space on Westchester Avenue to establish R.A.I.N. Through hard work and devotion she turned an office that held a desk, a chair, and a telephone, into an operation with a \$33 million budget.

R.A.I.N. home attendant services now assists over 1,100 disabled, homebound, disadvantaged elderly and youth. The organization serves over 2,000 meals daily through 5 senior citizen centers, Meals-On-Wheels, and the 3-H Program.

In her personal life, Mrs. Castiglia-Catullo has been blessed with three successful children and nine grandchildren.

Mr. Speaker, I ask my colleagues to join me, the family of Beatrice Castiglia-Catullo, her friends, the people she has served, and the South Bronx community, in expressing our gratitude for her loving and longstanding service to the community.

## INTRODUCTION OF THE MARRIED COUPLES HOME SALE EQUITY ACT

### HON. DAVE WELDON

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 20, 1997

Mr. WELDON of Florida. Mr. Speaker, today, I am introducing the Married Couples Home Sale Equity Act. This bill will correct an inequity in the Tax Code that unfairly penalizes married couples.

Let's take Tom and Mary as an example. Tom and Mary have been married for 30 years and have lived in their home for 15 years. They are each over the age of 55 and have decided to sell their home now that their children are no longer at home. They want to move to a smaller home and use the money they have earned from the appreciation on their home for their retirement. They bought their home for \$100,000 and it has appreciated to \$350,000. When Tom and Mary sell their home, they are allowed a combined \$125,000 exemption from capital gains taxes. This means they will have to pay capital gains taxes on the other \$125,000.

Let's take the exact same situation except we will assume that Tom and Mary chose not

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