

\$600,000, and twice that for couples. I'm working hard in Congress to raise the threshold to \$1 million then index that figure for inflation thereafter.

The death tax is wrong, plain wrong. It comes at the wrong time and hurts the wrong people. It breaks up family farms and small family businesses. It robs families of the fruits of their labor and the earnings of their investments.

For the Government, there is little value in the death tax since it brings in only a sliver of the Nation's revenues. Yet, it's very expensive to administer.

The only people helped by the death tax are lawyers, accountants, and IRS tax agents. For example, the Center for the Study of Taxation found compliance and enforcement costs total 65 cents for every dollar collected.

Every IRS field office maintains a separate death tax unit to deal with 380 pages of rules and laws associated with the tax. Federal courts are now backlogged with 10,000 estate-tax cases.

Although led by Republicans, our death tax relief proposals enjoy bipartisan support. Finally, Congress is realizing that a pro-family, pro-agriculture, pro-business tax policy entails death tax relief.

Taxing people after they die just doesn't seem fair. As I've often stated on the floor of the House, "no taxation without respiration."

ON PHILIP ALBERT PLANTNER'S
ATTAINMENT OF EAGLE SCOUT

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 10, 1997

Mr. KUCINICH. Mr. Speaker, I rise to honor Philip Plantner of North Olmsted, OH, who will be honored on August 10, 1997 for his attainment of Eagle Scout.

The attainment of Eagle Scout is a high and rare honor requiring years of dedication to self-improvement, hard work and the community. Each Eagle Scout must earn 21 merit badges, 12 of which are required, including badges in: Lifesaving; First Aid; Citizenship in the Community; Citizenship in the Nation; Citizenship in the World; Personal Management of Time and Money; Family Life; Environmental Science; and, Camping.

In addition to acquiring and proving proficiency in those and other skills, an Eagle Scout must hold leadership positions within the troop where he learns to earn the respect and hear the criticism of those he leads.

The Eagle Scout must live by the Scouting Law, which holds that he must be: trustworthy, loyal, brave, helpful, friendly, courteous, kind, obedient, cheerful, thrifty, clean, and reverent.

And the Eagle Scout must complete an Eagle Project, which he must plan, finance and evaluate on his own. It is no wonder that only 2 percent of all boys entering scouting achieve this rank.

My fellow colleagues, let us recognize and praise Philip for his achievement.

STATE APPROVING AGENCIES—50
YEARS OF DEDICATED SERVICE
TO VETERANS

HON. LANE EVANS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 10, 1997

Mr. EVANS. Mr. Speaker, I am pleased to announce that July 1997 marks the 50th anniversary of State approving agencies [SAA's] and their representative organization, the National Association of State Approving Agencies [NASAA]. With the enactment of the Servicemen's Readjustment Act of 1944 and the subsequent implementation of the World War II GI bill, Congress recognized that each State has a right, and responsibility, to monitor the quality of education within its borders. Congress also acknowledged the Federal Government's responsibility to ensure that the readjustment benefits provided by our grateful Nation to our veterans effectively assist in the adjustment to civilian life following military service. Accordingly, Congress established a triangular alliance that has been uniquely successful. Within this three-sided partnership, the SAA approves education and training programs; the Department of Veterans' Affairs administers veterans' education programs; and the institutions and their approved programs provide the training for our veterans—be it educational, professional, or vocational.

The philosophy of State approving agency [SAA] personnel can best be described in the Creed of NASAA that was written in 1960 and still stands today—

We believe the veterans education and training program is an important aspect of a free, democratic society, deserving of the rights and benefits bestowed by the Congress of the United States.

We believe the security of the country to be vested in the young men and women in our armed forces—that they are the guardians of our people.

We believe such sacrifice on their part can and should be offset with opportunities for education and training and other necessary adjustments to help them to a better life for themselves, their families and their communities.

We believe that as the Approving Agencies for the education and training programs, we are the working partner of the veteran.

We believe most firmly in the future of this partnership—in its ability to grow and prosper in the pursuit of its acknowledged goal—and we believe that goal to be the proper utilization of the natural abilities of the veterans.

We believe that belonging to this partnership we are charged with certain responsibilities and that among these are:

maintaining a working knowledge of local and national conditions, methods and problems,

providing the trained personnel necessary in giving prompt and efficient service,

being always ready and willing to offer guidance on problems, and

being always ready and willing to offer guidance on problems, and

maintaining high standards to insure each veteran of the best possible training.

We believe, finally, that belonging to this partnership is a trust, a trust to be constantly exercised by being at one time a good citizen, a conscientious worker, and by making ours the best program possible—and, if we do this, we believe we will have accomplished our purpose.

The contributions of NASAA and its individual member SAA's have been tremendous. SAA personnel have not only worked to ensure the integrity and the success of the various GI bills, but also have been instrumental in the creation and refinement of the programs. They were at the table during discussions about how best to serve the education and training needs of returning Korean war veterans, Vietnam veterans, Desert Storm veterans, and all the others who have served our country through military service. Of special note, SAA's worked side by side with our former colleague and chairman of the Committee on Veterans' Affairs, the Honorable G.V. "Sonny" Montgomery, to ensure that the Montgomery GI bill would provide the broadest possible education and training opportunities. With their assistance, we were able to expand the Montgomery GI bill to include apprenticeship and other on-the-job training; vocational/technical training, graduate school, and flight training programs. All of this, Mr. Speaker, has been for the purpose of ensuring that our Nation's veterans are never forgotten or disadvantaged because they took time out of their lives to serve their country.

Before closing, Mr. Speaker, I want to compliment NASAA and the member SAA's on the outstanding job that they do in protecting the best interests of those who are serving or have served their country. The world of education and training is changing at lightning speeds. The many new fields of knowledge and the new and innovative ways to deliver instruction have received the immediate and thoughtful attention of SAA personnel because they work diligently to stay in the forefront of education and training. The SAA national training curriculum ensures internal and interstate consistency and a high level of professionalism. A new reporting system provides a common data base of shared information. Additionally, SAA's actively engage in outreach to encourage usage of the MGIB by veterans.

In short, NASAA is a progressive organization whose membership works hard—and succeeds—in their efforts to ensure that the education and training programs available to our veterans are the very best that can be offered.

ST. JOHN THE EVANGELIST
SCHOOL IN ST. JOHN, IN, CELEBRATES ITS SESQUICENTENNIAL
CELEBRATION

HON. PETER J. VISCLOSKY

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 10, 1997

Mr. VISCLOSKY. Mr. Speaker, it is my distinct honor to congratulate St. John the Evangelist School, in Saint John, IN, on the completion of its recent sesquicentennial celebration.

St. John the Evangelist School is a parochial elementary school under the jurisdiction of the Catholic Diocese of Gary. Upon its founding in 1846 by the Brothers and Sisters of the Holy Cross from Notre Dame, IN, St. John the Evangelist was the first school opened within the town of Saint John. With the beginning of the Civil War, the parochial school was closed, and was reopened after the war as a public school. In 1903, the school returned to its Catholic origin and was in use