

Madam Speaker, his death leaves not only the American Federation of Government Employees, not only government employees generally, but our Nation bereft of an individual who fought tirelessly on behalf of our Nation's civil servants and on behalf of efficiency and effectiveness in our government.

As president of AFGE, John Sturdivant represented over 700,000 workers throughout the United States during one of the most difficult periods facing civil servants in this country's history. He was deeply committed, Madam Speaker, to the belief that today's civil servants constitute the answer, not the problem, to making our Government operate more smoothly and efficiently. The thousands of workers he spoke for could not have had a more committed, more knowledgeable, more passionate advocate of their interests.

Madam Speaker, I knew John Sturdivant well. He was my friend. He worked very hard to shift public opinion of civil servants from the incorrect perception of inactivity and non-performance to the truth of a dynamic and hard-working national resource.

Madam Speaker, I will be speaking at John Sturdivant's funeral next week, and I will remember him as a good human being, as an American who cared about his country, as a person who utilized his talent to the fullest, not simply for himself or for profit or for gain, personal gain, but for the welfare of the country he loved and the welfare of his members.

He was at times a person of great passion and even anger, but that anger and passion was directed at correcting and righting wrongs that he perceived.

I know that he dealt with the President, with the Vice President, and with so many of us in the Congress of the United States as an advocate of policies that would reward our personnel based upon their effort and their talent and their accomplishments.

He will be difficult for AFGE to replace. He will, like all of us, be replaced. None of us are indispensable. But all of us hopefully can be remembered as making a special contribution, a contribution of significant worth, a contribution emanating from a sense of our country's needs and the needs of our fellow men and women.

Madam Speaker, I thank you for this time to remember a good and decent American, John Sturdivant, President of the American Federation of Government Employees.

□ 1315

THE BRAINLESS TAXMAN

The SPEAKER pro tempore (Mrs. EMERSON). Under a previous order of the House, the gentlewoman from Idaho [Mrs. CHENOWETH] is recognized for 5 minutes.

Mrs. CHENOWETH. Madam Speaker, it is not often that I bring a whole lot

of levity to this House, but sometimes we have to make sure we maintain our sense of humor in order to make sure we maintain our focus.

Madam Speaker, this is Halloween and there will be many scary stories that are told today. One of the scariest stories that I heard that I remember when I was a child was the tale of the headless horseman. But in keeping with that theme today, let me tell you a true story. I call it the tale of the brainless taxman. As I said, this is really a true story and it involves one of my constituents.

My constituent, a respected Idaho jurist named Robert Huntley, carefully paid his taxes every year and when I said he is a respected Idaho jurist, he is a former justice of the Idaho Supreme Court. He is a careful man. He is a law-abiding man. He thought that he was safe, by paying his estimated taxes as required, from the clutches of the brainless taxman. But last year he made a mistake. The good judge underpaid his taxes by 39 cents. Out of nearly \$75,000, the good judge underpaid his taxes by 39 cents.

Now, that is an error of about one two-hundred thousandths of the tax burden. It is also less than one-half dollar. It seems to me that it could have been rounded down to a zero, but that would have been reasonable. And the IRS is not reasonable and we all know that from the horror stories that we have heard across this Nation.

So what did the brainless taxman do in this case? Well, he pointed a bony finger in the direction of the judge and told him that he owes 39 cents in back taxes plus \$123.71 in penalties plus 1 cent in interest on this egregiously delinquent bill.

Now, Madam Speaker, the brainless taxman assessed penalty and interest of \$123.71 for an error of 39 cents on former Justice Robert Huntley.

In case you are wondering, in order to calculate 39 cents as a percentage of his tax bill, you have to go back six decimal places. No wonder Americans are scared to death of the brainless taxman. Madam Speaker, let us drive a stake through the heart of this monster once and for all. Let us not just wound him, let us drive a stake through the heart of this monster.

Madam Speaker, I include for the RECORD copies of Justice Huntley's letter that was sent to me and his tax bill. I have properly redacted the good judge's Social Security number.

GIVENS PURSLEY & HUNTLEY LLP,  
BOISE, ID, JULY 21, 1997.

Hon. HELEN CHENOWETH,  
Longworth House Office Bldg.,  
Washington, DC.

DEAR CONGRESSMAN CHENOWETH: I write you to give you a document which will instill pride in the bureaucracy of our government, namely the IRS. Enclosed is a notice I have received advising that I underpaid my quarterly payments by \$.39 cents and thus I am being assessed a penalty of \$123.70 and interest of \$.01 (one cent).

It is great that the IRS expends its energy ferreting out us substantial tax avoiders.

Sincerely,

ROBERT C. HUNTLEY, Jr.

DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE,  
Ogden, UT, July 14, 1997.  
Robert C & Elfriede M. Huntley.

REQUEST FOR TAX PAYMENT

According to our records, you owe \$124.10 on your income tax. Please pay the full amount by Aug. 4, 1997. If you've already paid your tax in full or arranged for an installment agreement, please disregard this notice.

If you haven't paid, mail your check or money order and tear-off stub from the last page of this notice. Make your check payable to internal revenue service and write your social security number on it. If you can't pay in full, please call us to discuss payment.

TAX STATEMENT  
PAYMENTS AND CREDITS

Tax withheld .....	\$ .00
Estimated tax payments .....	- 45,041.61
Other credits .....	.00
Other payments .....	- 29,804.00
Total payments & credits .....	- 74,845.61
TAX	
Total tax on return .....	74,846.00
Less: Total payments & credits .....	- 74,845.61
Underpaid tax .....	.39
Penalty .....	123.70
Interest .....	.01
Amount you owe .....	124.10
Subtract payments we have not included above .....	_____
Pay this amount (use tear-off on last page) .....	_____

NATIVE AMERICAN HOUSING BILL

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Washington [Mr. METCALF] is recognized for 5 minutes.

Mr. METCALF. Madam Speaker, recently I have introduced H.R. 2663, the Native American Housing and Self-Determination Act amendments, to strengthen the Native American housing bill passed in the 104th Congress. Since the passing of this legislation, we have become aware of abuses and mismanagement in the Department of Housing and Urban Development and their Native American Housing Program. Throughout the events leading up to the disclosure of abuses, it is evident that HUD has been slow in acting, slow in responding, and slow in taking corrective measures.

Consequently, Federal funds which should have been spent on low-income tribal members were spent for extravagant housing or projects not approved by the grant. Where was HUD when these abuses were occurring? Why was not HUD watching for abuses?

These were some of the questions at a joint hearing held by the Senate Committee on Banking, Housing, and Urban Affairs earlier this year. In reality HUD could have done considerably more to prevent the abuses from occurring in the first place. HUD could have imposed greater sanctions and HUD could have stopped construction of some of the projects.

My legislation will strengthen the new law by requiring greater public accountability, increasing auditing capabilities, and ensuring that Federal funds are used appropriately. Currently, the law allows the Secretary of HUD to waive the submission of a