

state fuel taxes to the same industries that are being denied the federal fuel credit by the IRS. If they can do it why can't the IRS?

"DON'T ASK, DON'T TELL": WE CAN'T RIGHT THE WRONG BECAUSE WE DON'T KNOW HOW MUCH IT WILL "COST"

Our members are aware that Congress must know how much something costs before it writes a law—and we are very supportive of this approach to public policy. Nevertheless, we do not believe that the federal government should have to figure out how much it will cost to stop violating a law before it decides to stop violating it.

The IRS attitude is: we don't want to discontinue our policy of keeping your money even though it doesn't belong to us, because we're not sure we can afford to stop keeping it. This is an absolute outrage. Furthermore, we have been discouraging from even finding out how much the IRS is illegally retaining every year from our members. We should at least be able to get an accounting of how much of the taxpayers' money the IRS is keeping each year. One thing we know for certain—our individual members and the small business owners throughout the country need this money, and more importantly, they are legally entitled to it. We therefore ask the Congress to immediately request an accounting of the IRS with regard to this money.

THE SOLUTION: IF THE IRS REFUSES TO IMPLEMENT REGULATIONS REFLECTING THE WILL OF CONGRESS, THEN PASS LEGISLATION TO MAKE THE IRS COMPLY WITH THE LAW

The most sensible way to resolve this would be for the IRS to acknowledge the existence of modern technology and revise its regulations to accommodate tank truck operators and others who can document off-highway usage in an accurate and verifiable way. Unfortunately, the IRS has consistently refused to accommodate the business realities facing taxpayers.

Therefore the only way to make the IRS comply with the federal law and stop them from keeping money that rightfully belongs to our members and many other hard-working owners and operators of small businesses throughout the country is to pass a law that clarifies for the IRS that a credit is a credit. We call upon Congress to do so. H.R. 1056, introduced by Representative JERRY WELLER (R-IL) and JON CHRISTENSEN (R-NE) on March 13, 1997 would accomplish this. We call upon the Congress to disregard the IRS' objections and pass this legislation, and we invite all Members of Congress who to join us in this effort by co-sponsoring H.R. 1056.

We ask the Congress to acknowledge that it should not "cost" the Treasury money to comply with a law that Congress has already written and disregard the IRS' refusal to comply with the law on the grounds that it would "cost" money or that it would be "administratively inconvenient." If our members, or any other taxpayers, used either of these reasons for not complying with federal law what do you think would happen to them?

CONGRATULATIONS LEEROY CLARK

HON. JAMES A. BARCIA

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. BARCIA. Mr. Speaker, the hallmark of our Nation is the desire of people to improve conditions for their neighbors and their communities. The Knights of Columbus, Holy Trin-

ity Assembly 2013, is next week recognizing an individual whom I have had the privilege of knowing for some time, Mr. LeeRoy Clark. He is being honored for having dedicated himself to serving the people of Tuscola County through civic activity within a humanitarian outlook.

LeeRoy Clark is the chairman of the board of directors of the Human Development Commission. This organization provides many valuable services to people in Huron, Lapeer, Sanilac, and Tuscola Counties, ranging from food assistance to energy aid, attention to medical needs, and a host of other activities. His sincere determination is known by the many people who have benefited from his civic involvement over the years.

LeeRoy attended Michigan State University, and is a graduate of the General Motors Institute and the FDR Labor Center. A veteran of both World War II and the Korean war, he also has served as a board member of UAW Local 659, president of the Millington Parent-Teachers Association, chairman of the Red Feather Campaign, and Board Member of the Genesee County Mental Health and United Way.

His other civic involvements have included active leadership in the Democratic Party, the Urban League, American Legion, VFW, and Arbela Methodist Church. His good work is widely recognized, and he has won numerous awards from the Tuscola County Advertiser, the Saginaw News, the Michigan State Legislature, the Michigan Association of Community Action Agencies, and the National Caucus and Center of Black Aged.

The award for community service this year is being presented in memory of Father William Cunningham, a long-time civil rights activist who never knew the meaning of two words: "no" and "limits". His philosophy was that more could always be done, and that every proposal was possible with reasonable modification. His enthusiasm was ineffective and his accomplishments simply breathtaking. Any individual winning an award named in honor of Father Cunningham, whose family resides in my district, has earned an honor that will be difficult to ever match.

Mr. Speaker, I urge you and all of our colleagues to join me in congratulating LeeRoy Clark, his wife Artha, his daughters Linda, Mary, and Charlotte, on this award, and in offering our best wishes for all that the future holds for them.

REMEMBERING THE LIFE OF MARSHALL GREEN

HON. JAMES E. ROGAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. ROGAN. Mr. Speaker, I rise today to pay tribute to a man who has been a dear friend, an honorable mentor, and a distinguished community leader, Marshall Green. Two weeks ago, family and friends in California mourned as Marshall lost his courageous battle with cancer and diabetes. But with his passing, we know the memory of his spirit will carry on in those that he touched over the years.

Marshall was born in April 1919, and lived most of his life near his hometown of Los An-

geles. Known by most as the nicest man they ever met, Marshall gave his all to his family, his community, and his country.

Marshall served with the U.S. Coast Guard in the Pacific Theater during World War II, seeing action from Alaska to the South Pacific. Following the war, he returned home to his native Los Angeles, where he worked for Universal Studies as an admired and distinguished production executive, working on such films as "Jaws," "Coal Miners Daughter," "Airport," "Earthquake," and "Animal House."

Marshall was an unfailing supporter of his beloved alma mater, the University of Southern California. And while our two schools were cross-town rivals, his devotion, pride and spirit were worthy of envy. He served USC as a distinguished alumni advisor, active member of the board of trustees, and devoted Alumni Club member. Pride in USC gave Marshall a great deal of satisfaction and honest fun. On one occasion, he secretly arranged for the renowned Trojan Marching Band to burst into a meeting at his yacht club to perform for the assembled members.

Humor was only one of Marshall's many trademarks. As the father of one of my dearest friends—and former boss from my days as a deputy district attorney, Terry Green—this is the side I remember. Marshall exuded joy in his life, family, and friends. His dedication to his family and his community was unique and genuine. Marshall leaves behind his beloved wife of 52 years, Patricia, and is survived by his children: Judge Terry Green, Michael Green, Alan Green, Ken Green, and Kelly Green.

Mr. Speaker, good friends are tough to come by, and honest friends even more so. Marshall Green was both of these to many people. In recognizing his life of service and dedication, I ask my colleagues to join with me today in saluting the life of Marshall A. Green.

RESOLUTION WITH RESPECT TO GERMAN GOVERNMENT DISCRIMINATION AGAINST MEMBERS OF MINORITY RELIGIOUS GROUPS

HON. ROBERT W. NEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Saturday, November 8, 1997

Mr. NEY. Mr. Speaker, I submit for printing in the RECORD the text of House Concurrent Resolution 22 as approved by the Committee on International Relations.

H. CON. RES. 22

CONCURRENT RESOLUTION

Expressing the sense of the Congress with respect to German government discrimination against members of minority religious groups, particularly those members who are United States citizens.

Whereas since World War II, Germany has been a friend and ally of the United States;

Whereas German government discrimination against members of minority religious groups, particularly against United States citizens, has the potential to harm the relationship between Germany and the United States;

Whereas artists from the United States associated with certain religious minorities have been denied the opportunity to perform, have been the subjects of boycotts, and have