

honored this Sunday, June 14, 1998 upon her retirement from the David L. Silver Yeshiva Academy of Harrisburg, PA after fifty years of devoted service to that institution.

The Yeshiva Academy has been providing quality education to the children of Harrisburg and central Pennsylvania for over fifty years. Ms. Koplovitz received a Bachelor of Arts degree from Penn State University where she majored in education and speech therapy. During her distinguished career at the Yeshiva Academy, Ms. Koplovitz taught second and third grade classes (many alumni fondly remember her reading Pinocchio) and instructed the middle school grades in English, Latin, Spanish, history and geography.

In recent years, she served as the school's assistant principal. In addition, Ms. Koplovitz has made important contributions to the Harrisburg Jewish community as vice president of its community relations committee and of the Jewish Community Center, and as member of the board of Temple Beth El.

On behalf of the House of Representatives, I congratulate Eleanor Koplovitz for a lifetime dedicated to the education and nurturing of Pennsylvania children.

HONORING APPLEWAY MUSIC  
CENTER COMPANY

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. SCHAFFER of Colorado. Mr. Speaker, I rise today to honor Appleyway Music Center Company, owned and operated by Garland Appleyway II, for business excellence and commitment to public service. On the night of July 28, 1997, flood waters ravaged many of the small businesses located along College Avenue in Fort Collins, Colorado. Appleyway Music Center was especially hard hit by the disaster. The business received eight feet of water and mud in its basement and had an additional three feet of water on its main floor. The flooding caused over \$120,000 in damage to the building and its contents. With over 70 percent of Mr. Appleyway's business inventory lost, his building condemned, and himself near certain personal financial ruin, he never once considered going out of business.

Instead, he initiated a 30-day plan to get his business up and running. Only 28 days after the floods, Appleyway Music Center Company was back in business and not one employee had lost a paycheck during the time following the disaster.

Today, Appleyway stocks an outstanding selection of musical instruments and audio sound equipment. The business also serves as an information hub to the Fort Collins music scene and is a supporter of local artists and community functions.

It is for these reasons I happily rise today to honor Mr. Appleyway. I hold him up to the House, and to all Americans, as a shining example of the best of America's businesses. He exemplifies the industrious spirit, can-do attitude, and community involvement that made America great.

THE LEADERSHIP TRAINING  
INSTITUTE

**HON. J.C. WATTS, JR.**

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. WATTS of Oklahoma. Mr. Speaker, I insert the following regarding the Leadership Training Institute.

Mr. WATTS. Mr. President, it is commendable that the Leadership Training Institute (LTI) is committed to advancing patriotic values in America's youth and preparing them to lead authoritatively with a Biblical world view.

America has been blessed with forefathers of outstanding virtues, which has strengthened our contested role in the world. Decay of our National Leadership, though, will necessarily knock us out of a leading position. America's leaders must do more than simply "get the job" because they are the moral pace setters for both our great nation and our allies.

Programs that guide youth in setting the highest standards for their lives are essential to continuing morality in our culture.

The Leadership Training Institute originated in Arkansas and draws support across many states, including my home state of Oklahoma. LTI is committed to training youth in principles that have produced some of America's greatest leaders. Loyalty, integrity, and honesty are the cornerstone values of the LTI curriculum.

The activities and curricula of LTI are designed to familiarize today's youth with the moral underpinnings of America's founding fathers and equip them with the scientific reasoning that our society demands. The prominence of God's role in our Nation's foundation was recognized by General George Washington: "I am sure that [there] never was a people, who had more reason to recognize divine interposition in their affairs, than those of the United States; and I should be pained to believe that they have forgotten that agency, which was so often manifested during our Revolution."

I am proud of the young Oklahomans participating in this program, and it is with pleasure that I recognize the Leadership Training Institute as it challenges America's youth to strive to be leaders with American virtues at all cost.

I yield the floor.

INTRODUCTION OF TAX SIMPLIFICATION  
LEGISLATION  
STATEMENT OF MR. NEAL OF  
MASSACHUSETTS

**HON. RICHARD E. NEAL**

OF MASSACHUSETTS

**HON. CHARLES B. RANGEL**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. NEAL of Massachusetts. Mr. Speaker, Congressman RANGEL and I are introducing legislation to help taxpayers. In the next few months, both the House and Senate will vote on legislation to sunset the tax code by 2002. Instead of engaging in rhetoric and unrealistic solutions, I think we should be working on legislation that simplifies our intricate tax code. We should not be wasting time on an unworkable proposal to repeal the current system.

Today, we are introducing legislation which would make the calculation of individual taxes that require complicated calculations simpler. This legislation would replace two worksheet schedules with a total of 19 lines and replace with them with one line.

This legislation simplifies the individual income tax by repealing the adjusted gross income (AGI) limitations on itemized deductions and the personal exemption. Under current law, personal exemptions are reduced by 2 percent for each \$2,500 by which the AGI of the taxpayer exceeds \$181,000 for joint filers and \$121,200 for single filers. If an individual's adjusted gross income exceeds \$121,200, certain otherwise allowable deductions are reduced by the lesser of 3 percent of the excess of adjusted gross income over the applicable amount, or 80 percent of the itemized deductions otherwise allowable for the tax year.

This legislation repeals the complicated provisions described above and replaces them with an additional income tax of 1.59 percent. The bill simplifies the calculation of current phaseouts and removes the marriage penalty of these provisions.

In order to remove the marriage penalty the new additional income will affect individuals with lower AGI in order to remove the marriage penalty imposed by the provisions. The additional income tax of 1.59 percent applies to individual taxpayers with adjusted gross income of \$75,000 for individuals and \$150,000 for joint filers. These thresholds are indexed for inflation. This additional tax does not apply to estates or trusts. This legislation is effective for taxable years beginning after December 31, 1998.

This legislation is revenue neutral. The purpose of this legislation is to make it easier for individuals to compute their taxes and to remove unfair marriage penalties included in phaseout provisions.

I urge my colleagues to join us in sponsoring legislation to simplify the tax code. Instead of talking about strapping the tax code, we should be taking concrete steps to simplify it. This legislation builds upon other legislation offered by Democratic Members of the Committee on Ways and Means. These bills address complexity of the code in areas such as the individual AMA and capital gains.

I look forward to working together to reduce the complexities of our current code. I urge you to consider cosponsoring this legislation.

THE FIRST ASSEMBLY OF THE  
WORLD COUNCIL OF WHALERS

**HON. RICHARD W. POMBO**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 11, 1998*

Mr. POMBO. Mr. Speaker, from March Second to March Sixth 1998, the First General Assembly of the World Council of Whalers took place in Victoria, British Columbia, Canada. More than 125 representatives from twenty-three nations were in attendance including both government officials and non-government observers.

Over the course of the discussions, one of the main topics was the adverse impact of protectionist campaigns and associated governmental policies. These have affected traditional whaling, food security, nutrition, and religious and cultural identities of humankind from