

Every year, more than 21 million couples are penalized for no other reason than they chose to come together in holy matrimony. It's unfortunate that a 1040 form comes between some couples who would like to get married, but would pay a financial penalty.

The breakup of the family is a leading cause for many of America's social problems. Washington should advocate policies that strengthen families, not weaken them. Yet punishing working families is what the current tax code does through a cold mathematical calculation on a piece of paper.

To correct this immoral inequality, the Marriage Tax Elimination Act (HR 2456), has been introduced. It would eliminate the penalty levied on nearly half of America's married couples. On the average, most couples must produce an additional \$1,400 at tax time. Given the fact that two-income households have been the norm rather than the exception for years, the marriage tax needs to be eliminated.

The Marriage Tax Elimination Act would restore equilibrium by allowing couples to choose their filing status either jointly or singles, whichever produces the most savings.

The MTE Act was introduced in Congress with the support of the majority of the sophomore class and the Republican leadership. It already has 180 cosponsors and the support of such organizations as Americans for Tax Reform, Independent Women's Forum and National Taxpayers Union.

With such broad-based support you'd think the Marriage Tax Elimination Act should have no trouble moving through Congress. But the MTE is a tax cut and you know the difficulty of getting Congress to cut taxes in any area.

TRIBUTE TO GARY TATE

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 14, 1998

Mr. FARR of California. Mr. Speaker, I rise today to honor Gary Tate, an innovative leader and passionate advocate of the open spaces, parklands and the natural resources of Monterey Peninsula, Carmel Valley and the Big Sur Coast.

Gary is retiring in July from his position as General Manager of the Monterey Peninsula Regional Park District after having served continuously for 25 years. First employed in June of 1973, soon after the District was formed, Gary was the only employee for 13 years. Fresh from the East Bay Regional Park District, Gary was only 29 years old when he was hired to manage an agency that did not exist. From an office that was 10 feet square, Gary set to work, seizing every opportunity to preserve open space and parklands.

Garland Ranch was Gary's first purchase in 1975. The dedication of its opening was my first public role as a new Monterey County Supervisor. On that glorious day, Gary met me with a big white mare to ride the five miles to the dedication. It became a red, white and blue dedication: white was the horse, red was my bottom, and blue was my body.

In the Park District's first quarter century under Gary's leadership, 23 projects throughout the Monterey Peninsula have been completed, resulting in the acquisition and protection of more than 7,500 acres that include river and pond wetlands, redwood and Monte-

rey Pine forests, coastal dunes and beaches, and a wide variety of cultural and historic resources. In addition to garnering the necessary funding for these projects, Gary has trained a corps of volunteers, developed a support organization "Friends of the Park" and hired and supervised new members of the staff, now eight in all. Gary has the high esteem of his peers and the environmental community, and has been commended by the Sierra Club for his outstanding public service.

Some of the specific projects started and concluded by Gary include:

Formation of the Joint Powers Agency with the cities of Monterey and Seaside to acquire and preserve the lake at Laguna Grande and develop a park there;

Development of the regional Monterey Bay coastal trail;

A decade-long effort to correct the Local Coastal Plan of Sand City, resulting in an agreement with Sand City and California State Parks to preserve 70 percent of Sand City's coastline as a state beach; and

Acquisition of more than \$5 million in grant funding from federal, state and private sources, to acquire and preserve open space parklands on the Monterey Peninsula.

Gary and his wife Sheri will continue to live in Carmel Valley where they have raised two daughters, Carrie and Christen, Gary, never idle, will be renovating his home, supervising a youth center building project for his church, hiking in Garland Park, and going fishing. He will remain active with the Hatton Canyon Coalition, which is seeking alternatives to a proposed freeway project. Gary will always be a steward of the area he calls home.

Gary himself has said "My 25 years with the District have been a never-ending challenge and a very rewarding experience." However, Gary's spectacular success, achieved through his clear vision, single-minded determination and energy, has made him our environmental hero. He has my very best wishes for continued health and happiness in his retirement. Gary Tate has left a special legacy that will be enjoyed by visitors and residents of the Monterey area in perpetuity.

CONGRATULATIONS TO BEE DEVELOPMENT AUTHORITY

HON. RUBÉN HINOJOSA

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 14, 1998

Mr. HINOJOSA. Mr. Speaker, I rise today to mention a very exciting project that is occurring in the 15th Congressional District of Texas, which I am privileged to represent. This Spring, negotiations were completed for the sale of the former Naval Air Station, Chase Field land by the Department of the Navy to the City of Beeville. Subsequently, the City conveyed title to a portion of the land to the Bee Development Authority (BDA) in Beeville, Texas, thereby paving the way for the BDA to move forward with plans for the development of an industrial complex. This is a significant revitalization effort that has been in the works for years—one that is going to be a terrific boon to the community in terms of both jobs and economic benefits.

The Chase Field Industrial Complex would not be a reality today were it not for the fore-

sight and perseverance of all the members of the Bee Development Authority. They are the individuals I want to take this occasion to congratulate. Quite simply put, they're an exceptional group.

Accomplishing this goal was by no means an easy feat. What it required was commitment, teamwork and, above all, a creative strategy. The Bee Development Authority combined energy—talent—and vision—and in so doing once again proved the age old adage that where there's a will, there's a way. It's a perfect example of what can be accomplished when ingenuity is mixed with perseverance.

Time has a way of passing very quickly. Days turn into weeks, weeks into months, and the next thing one knows, years have gone by. One day, and I predict it won't be all that far in the future, Chase Field Industrial Park will seem like it's always been a part of the Beeville landscape. I'm also certain that Chase Field Industrial Park will always be regarded as a milestone in the development of Beeville and Bee County. What a fitting tribute to the members of the Bee Development Authority. What a wonderful legacy.

Again, congratulations!

INTERNET TAX FREEDOM ACT

SPEECH OF

HON. CHRISTOPHER COX

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 23, 1998

Mr. COX of California. Mr. Speaker, I introduced the bill we are considering today, H.R. 4105, the Internet Tax Freedom Act, yesterday. It has not been reported to the House by either the Commerce Committee or the Judiciary Committee, or by any committee of Congress. It does, however, represent a synthesis of two bills approved by the Commerce Committee (H.R. 3849) and by the Judiciary Committee (H.R. 3529). Thus, while normally there be one or more committee reports filed in connection with H.R. 4105, there is none. As the author of the consensus bill, as well as of the original Internet Tax Freedom Act (H.R. 1054), upon which both H.R. 3849 and H.R. 3529 were based, I am pleased to set forth for the Record the author's intent concerning certain key provisions of the bill, notably Section 2 ("Moratorium on Certain Taxes") and Section 7 ("No Expansion of Tax Authority"), since this important information will not be fully reflected in the committee reports accompanying the two previous bills.

REPORT CONCERNING PROVISIONS OF H.R. 4105, THE INTERNET TAX FREEDOM ACT

A. MORATORIUM ON CERTAIN TAXES

Section 2 of H.R. 4105 amends Title 4 of the U.S. Code to add a new Chapter 6 (Sections 151-155). New Section 151 of Title 4 prohibits, for a period of 3 years, State and local governments from imposing, assessing, collecting, or attempting to collect "taxes on Internet access," "bit taxes," "multiple" taxes on electronic commerce, and "discriminatory" taxes on electronic commerce.

1. No taxes on Internet access

New Section 151(a) prohibits, for a period of 3 years, State and local governments from imposing, assessing, collecting, or attempting to collect "taxes on Internet access." It is intended that this temporary ban will be made permanent in the future, as it is envisioned that the legislation submitted to Congress by the Advisory Commission pursuant