

and National Guard personnel being forced to leave their families more often, but they are also losing an increased amount of training and technical knowledge from their careers here in the United States. These military personnel are being forced to explain open-ended deployments to their employers who are becoming less willing to continually lose their skilled employees. Mr. Chairman, we will not be able to keep these individuals in the Reserves and National Guard if we continue to send them into peacekeeping situations around the globe. In the future, when Reserve and National Guard personnel have the opportunity to leave military service, they will choose their family's quality of life and their career over serving our country.

Mr. Chairman, a Kosovo peacekeeping mission will place a heavy burden on America's armed forces compromising their readiness levels, the quality of life of their families, and the national security of the United States. We cannot continue to ask our military to do more with less. Mr. Chairman, before the Administration decides to deploy troops to Kosovo, I ask that they lay out their plan in detail to Congress. The Administration should not be able to put the men and women of our armed forces in harm's way without explaining their reasons for doing so.

REPORT FROM INDIANA—CLARK COUNTY

HON. DAVID M. McINTOSH

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. McINTOSH. Mr. Speaker, I rise today to give my "Report from Indiana" where I honor distinguished fellow Hoosiers who are actively engaged in their communities helping others. Today, I want to mention a truly gentledady from Clark County, Indiana who I had the privilege of meeting recently.

Mr. Speaker, it has always been my strong belief that individuals and communities can do a better job of caring for those who need help in our society than the federal government. The wonderfully kind and committed Hoosiers who I have met traveling around Indiana has not changed my view.

Ruthie and I have met hundreds of individuals who are committed to making our communities a better place in which to live and raise our children—we call them "Hoosier Heroes."

I met a genuine Hoosier Hero in Clark County, Indiana recently. She is Rhonda Haycraft. Rhonda has made Clark County a better community through her remarkable efforts on behalf of less fortunate members of the community. She has been a real force for good for her neighbors. Rhonda has worked very hard to make sure that needy children have the food and clothing they need to live in decency. She has even adopted a less-fortunate family, and looks after their welfare. Rhonda has given this family the most precious gift possible, hope.

She doesn't do it for the pay, which is zilch; she does it for the smiles and laughter. Unbelievably her devotion to service does not stop there. She is very active in her church through Sunday School and playing the organ. She is a true hero in my book, doing good works for

others with no other motive than Christian charity.

Rhonda deserves the gratitude of her county, state, and nation and I thank her here today on the floor of the House of Representatives.

THE PRINTED CIRCUIT INVESTMENT ACT

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. CRANE. Mr. Speaker, today I am joined by my Ways and Means Committee colleague, Mr. MATSUI, in introducing the Printed Circuit Investment Act.

This simple and straightforward bill will allow manufacturers of printed wiring boards and printed wiring assemblies, known as the interconnecting industry, to depreciate their production equipment in 3 years rather than 5 years under current law. Printed wiring boards are those ubiquitous little green boards loaded with tiny wires and microchips which are the nerve centers of electronic items from television sets to computers to cellular phones.

The interconnecting industry, as with so much of the electronics industry, has changed dramatically in just the last decade. While once dominated by large companies, the industry now consists overwhelmingly of small firms, with many of them located in my home State of Illinois. The rapid pace of technological advancement today makes interconnecting manufacturing equipment obsolete in 18 to 36 months—tomorrow's advances will further reduce that time to obsolescence. To keep pace with these advances, companies in the industry spend billions of dollars each year on capital costs. Considering that this is an industry dominated by small U.S. firms competing in ever more competitive world markets, clearly we need a Tax Code that more clearly reflects reality.

The depreciation rules found in the Tax Code, of course, have not kept pace with the realities of this dynamic market. The industry currently relies on tax law passed in the 1980's, which was based on 1970's era electronics technology. Competitors to American firms in Asia, however, enjoy much more favorably tax treatment as well as direct government subsidies. We must remove the U.S. Tax Code as an obstacle to growth in this industry. The Printed Circuit Investment Act will take a step in that direction. Quite frankly though, I view this as a very modest step and would like to provide much more generous tax relief to these businesses, considering the fierce competition from foreign countries.

Mr. Speaker, the Printed Circuit Investment Act will provide modest tax relief to the interconnecting industry and the 250,000 Americans whose jobs rely on the success of this industry. I urge my colleagues to join me and Mr. MATSUI in providing this relief by cosponsoring the bill.

TRIBUTE TO BEVERLY AND HERB GELFAND

HON. HOWARD L. BERMAN

OF CALIFORNIA

HON. HENRY A. WAXMAN

OF CALIFORNIA

HON. BRAD SHERMAN

OF CALIFORNIA

HON. JULIAN C. DIXON

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. BERMAN. Mr. Speaker, my colleagues, Mr. WAXMAN, Mr. SHERMAN, Mr. DIXON, and I rise today to pay tribute to our dear friends, Beverly and Herb Gelfand, who this year are being honored by the Bureau of Jewish Education. Behind the remarkable rise in Jewish education in southern California—28,000 students, 2,000 teachers and 172 schools—are the Gelfands, who stand second to none in their commitment to the cause. Over the years they have willingly given of their time and resources in order that an increasing number of parents can send their children to Jewish day schools. Beverly and Herb are owed a huge debt of gratitude not only for their commitment to the growth of Jewish education, but to the strength of the Jewish community as a whole.

The record is impressive. Herb is the immediate past-president of the Jewish Federation Council; Chairman Emeritus of the Weizmann Institute of Science; trustee of the Simon Wiesenthal Center for Holocaust Studies and Trustee of Yeshiva University of Los Angeles. Beverly is past chairman of Chai Division of the United Jewish Fund and a supporter of Israel Now and Israel Museum and is a member of Bonds for Israel. This is only a partial list; due to limited space, we are unable to mention every Jewish organization that has been the beneficiary of the Gelfand's generosity and expertise. Suffice to say they have done more, much more, of their fair share on behalf of Jewish institutions.

Beverly and Herb are also passionate about the arts. Once again they are not content to remain on the sidelines. Herb is a trustee of the Los Angeles County Museum of Art, a member of the board of directors of the Westwood Geffen Playhouse and former director of the Los Angeles Music Center Opera Association. Beverly is active with the LA County Museum of Art and the American Art Council. We ask our colleagues to salute Beverly and Herb Gelfand, proud parents of three children, grandparents of six, and extraordinary supporters of their community. We are proud and honored to be their friends.

HONORING SHAWN BECK

HON. RON KIND

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. KIND. Mr. Speaker, I rise today to pay tribute to a local hero from western Wisconsin. I want to honor Shawn Beck who took courageous action to aid another citizen.

For the past three years the Eau Claire Fire Fighters Local Union 487, in conjunction with

the Eau Claire Fire Department, have recognized area residents who acted bravely in emergency situations. The recipients of the Citizen Community Involvement Awards are citizens who put the safety and well being of their neighbors ahead of other concerns in a time of need.

Shawn Beck is one of those extraordinary citizens. Shawn was driving down Birch Street in Eau Claire, Wisconsin when a car accident occurred. A woman emerged from one of the cars leaving her nephew alone in the car. The accident left the woman unable to attend to her four year old nephew. Shawn noticed the woman's trauma and her inability to assist the child and rushed over to help the young child. He comforted the child physically and emotionally during this very traumatic time. Shawn did such a wonderful job with the child that when the fire department arrived soon after the accident and was assisting injured occupants they believed Shawn was the boy's father and did not attempt to provide help. By helping the child Shawn allowed the firefighters to do their job and assist the injured woman.

On behalf of all the citizens of western Wisconsin I ask that the United States House of Representatives recognize Shawn Beck for his courage and thank him for being a concerned and giving community citizen.

HONORING THE CAMELOT NEIGHBORHOOD WATCH PROGRAM

HON. THOMAS M. DAVIS

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. DAVIS of Virginia. Mr. Speaker, I rise today to pay tribute to a neighborhood organization that is making a difference in the quality of life in Northern Virginia. The Fairfax County Mason District Police Department has recognized the participants of the Camelot Neighborhood Watch as one of the most effective crime reduction units in the county. This appreciation celebrates the success of a program which has helped the general crime rate decline steadily since its inception twenty years ago.

The Neighborhood Watch participants throughout Fairfax County are dedicated individuals who selflessly offer their time to improve their community. Camelot has the largest number of active volunteers of any neighborhood watch program in Northern Virginia. As a former County Supervisor from the Mason District, I can attest to the dedication of those involved in the Neighborhood Watch. All of those in Camelot share a tremendous sense of pride in the accomplishments of their Neighborhood Watch.

The individuals who volunteer in this program coordinate with the police so they may keep abreast of criminal activity in or around their community. The time and energy they give in walking their neighborhoods, tracking suspicious activities, people, and cars enable the Fairfax County Police to deter would-be criminals. It is financially and logistically impossible to put a police officer on every street corner, but the Camelot Neighborhood Watch does the next best thing, by recruiting and training neighbors to be the eyes and ears of our police professionals. The savings to tax-

payers through the years has been tens of millions of dollars, and the savings in crime deterred has also been measurable. The Neighborhood Watch program in Camelot proudly shows its strength and its numbers to the point where they have been recognized as the Best Neighborhood Watch in Virginia by the Virginia Crime Prevention Association. The participants in this program have proven that getting involved in your community does make a difference. Those who take the time to cast a watchful eye on their surroundings ensure that they have a safer and more friendly place to live. They have even exported their skills in crime prevention, to Watch programs in Harpers Ferry and Shephards Town West Virginia; and as far away as Gettysburg Battlefield Park in Pennsylvania.

The members and coordinators of the Camelot Neighborhood Watch work are one of the most diverse communities in the Washington area. They often bridge culture and language gaps to come together and build safer neighborhoods. The Camelot Neighborhood Watch has led to a better understanding of different cultures and backgrounds as people recognize that they share similar community values. One of the greatest assets of the Camelot Neighborhood Watch program is the bonds it has built between individuals and neighborhoods. Neighborhood Watch brings neighbors together. In that spirit, I am proud to recognize Mr. Paul Cevey, the founder of the Camelot Neighborhood Watch program twenty years ago; and Mr. Dave Shoner, who has helped mold the program in the great success it is today, and built it into a national model.

I know my colleagues will join me in saluting the Camelot Neighborhood Watch organization and the success it has achieved. The Camelot Neighborhood Watch participants have certainly earned a Day of Appreciation. Their work has made the Fairfax County one of the safest communities in our nation.

REPORT FROM INDIANA— BARTHOLOMEW COUNTY

HON. DAVID M. McINTOSH

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. McINTOSH. Mr. Speaker, I rise today to give my "Report from Indiana" where I honor distinguished fellow Hoosiers who are actively engaged in their communities helping others. Today, I want to mention a true gentlelady from Bartholomew County, Indiana who I had the privilege of meeting recently.

Mr. Speaker, it has always been my strong belief that individuals and communities can do a better job of caring for those who need help in our society than the federal government. The wonderfully kind and committed Hoosiers who I have met traveling around Indiana has not changed my view.

Ruthie and I have met hundreds of individuals who are committed to making our communities a better place in which to live and raise our children—we call them "Hoosier Heroes."

I met a genuine Hoosier Hero in Bartholomew County, Indiana recently. She is Gladys Simmons, a nurse, who is appropriately from Hope, because giving hope is what she is all about.

Gladys epitomizes a "Hoosier Hero." She has worked tirelessly on behalf of the less-fortunate. Gladys has worked with the Red Cross for over 20 years and has been on the Board for 7 of those years.

Gladys' work has given so many people the most precious gift possible, hope. She doesn't do it for the pay, which is zilch; she does it for the smiles and laughter. She is a true hero in my book, doing good works for others with no other motive than Christian charity.

Gladys deserves the gratitude of her county, state, and nation and I thank her here today on the floor of the House of Representatives.

FOREIGN PIPELINE TRANSPORTATION INCOME

HON. JIM McCRERY

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 16, 1999

Mr. McCRERY. Mr. Speaker, today with my colleague, WES WATKINS from Oklahoma, I am introducing legislation that will clarify the U.S. tax treatment of foreign pipeline transportation income.

This legislation is needed because current tax law causes active foreign pipeline transportation income to be unintentionally trapped within anti-abuse tax rules. These rules were originally established to prevent avoidance of tax on easily movable and passive income, not on active pipeline income. In fact, when these rules were first enacted, U.S. pipeline companies were not even engaged in international activities. Now, as opportunities in the international arena arise, pipeline companies are unfairly caught within the scope of the anti-abuse rules. As such, U.S. pipeline companies are finding themselves at a competitive disadvantage, vis a vis foreign companies. In order for U.S. companies to remain competitive, it is essential that U.S. tax law not unfairly tax U.S. companies' foreign operations. The legislation that Mr. WATKINS and I are introducing today will correct this injustice.

Under the Subpart F anti-abuse rules, current taxation is imposed on certain types of earnings whether or not a dividend is actually paid. The policy behind these rules is to currently tax income which is passive in nature or which is easily moved from one jurisdiction to another. One type of Subpart F income is foreign based company oil related income (FORI). FORI includes income derived outside the U.S. from the transportation of oil and gas. This general rule, in many cases, causes current income taxation on income that is not passive or manipulable. This adverse result is slightly mitigated by two narrow exceptions, the extraction exception and the consumption exception.

Pipeline transportation income is neither passive nor easily movable, and therefore, should not be subject to these rules. Pipe location is based on where the natural resources and energy needs exist. Pipes cannot be placed just anywhere, nor once they are in place, can they be easily moved. Consequently, applying these anti-abuse rules for passive and manipulable income to active and hard to move income just doesn't make sense.

In looking at the legislative history, it is clear that Congress intended the anti-abuse rules to reach the significant revenues derived by highly profitable oil related activities that were