

in recent weeks and attributed her death to old age.

Over a five-decade span, Mrs. Hallinan played a prominent part in San Francisco's progressive politics with grace, beauty and courage. In 1986, when she was 77, she was tear-gassed in Chile while protesting human rights abuses.

Although Vincent Hallinan, an atheist who once sued the Catholic Church to prove the existence of God, was publicly perceived as the more radical of the pair, Vivian Hallinan fueled the family's political fire, two of her sons said.

"She was really the heart and soul of our family's political philosophy," said Patrick Hallinan, her eldest son. "My father resented the abuse of political authority, but my mother had a focus. She was a very committed radical socialist."

Mrs. Hallinan combined a dedication to her family, prowess in real estate and political passion.

U.S. Representative Nancy Pelosi, D-San Francisco, said Tuesday that Vivian Hallinan showed women they could combine family and politics. "She was a role model for many of us," Pelosi said. "If Vincent was the lion, Vivian was the lioness."

Mrs. Hallinan was born Vivian Moore on Oct. 21, 1910, in San Francisco. Her father was Irish, her mother Italian, her family blue-collar.

Her father abandoned the family early, and she hardly knew him, said Patrick Hallinan. And though her mother was more present, Mrs. Hallinan was raised mostly by her mother's relatives.

Mrs. Hallinan attended Girls' High School, a now-defunct private Catholic school in San Francisco. She was admitted to UC-Berkeley but quit after two years to support herself by working in retail shops. Patrick Hallinan said. She never graduated.

She soon met Vincent Hallinan on a blind date. He was 13 years older and already a famous liberal lawyer.

"When I opened the door, I thought she was the most beautiful thing I'd ever seen," he once said.

They were married in 1932, an occasion reported by the late FBI Director J. Edgar Hoover as "a case of one warped personality marrying another."

The excitement began promptly. As the couple left for their honeymoon, Vincent Hallinan was jailed for contempt of court for refusing to surrender a client in a murder case. One headline read: "Hallinan goes to jail, bride goes home."

Mrs. Hallinan's striking beauty, with brunette hair and hazel eyes, was part of her persona, said Doris Brin Walker, a radical San Francisco lawyer and longtime friend of the Hallinans'.

"She always looked great," Walker said, "but it was not the most important part."

The Hallinans first lived in a Nob Hill apartment on Sacramento Street. About two years later, they had the first of six sons. (Their fourth son, Michael, later died.)

During the Depression, Mrs. Hallinan began investing some of her husband's legal earnings in real estate, refurbishing abandoned buildings and eventually building the family fortune, said Terence Hallinan, her second-born.

Although Mrs. Hallinan held "socialist" views—ideas that people should be guaranteed a decent living, that there should be racial equality and an end to war—she never joined any socialist or communist party and was a life-long Democrat, said Patrick Hallinan.

She was one of San Francisco's early civil rights activities, renting and selling homes to African Americans. Her efforts earned the enmity of other real estate agents and her own neighbors, her sons said.

In 1945, the Hallinans moved to political conservative Ross in Marin County, because it had the best public schools. They bought a 22-room house with its own gym and an Olympic-size pool.

But times got hard. In 1950, Mr. Hallinan was sentenced to six months in McNeil Island prison for a contempt citation he got while successfully defending union leader Harry Bridges against charges of being a communist.

In 1952, after Mrs. Hallinan persuaded her husband to campaign for president on Henry Wallace's Progressive Party ticket, the couple were indicted for tax evasion. She was acquitted, but he was sentenced to two years in jail.

The government seized some of the family's real estate holdings, said Terence Hallinan. And Doubleday refused to print more copies of a national best-seller she had written about her family, "My Wild Irish Rogues," Patrick Hanninan said.

Hoover had branded the book as "a flagrant employment of the Communist Party line, including references to racial discrimination and vicious attacks on the U.S. government."

But Mrs. Hallinan was unfazed: She sustained the family with her real estate business and continued her jailed husband's presidential campaign on his behalf.

Mr. Hallinan was disbarred and in jail during most of the '50s, and Mrs. Hallinan remained under Hoover's scrutiny.

In 1964, she and sons Patrick and Matthew were arrested while sitting-in at San Francisco's "auto row," the car dealers that then lined Van Ness Avenue, protesting their failure to hire African Americans. She served 30 days in county jail.

She helped organize anti-Vietnam war demonstrations, leading a march of 5,000 women in Washington, D.C.

She headed the San Francisco chapter of the Women's International League for Peace and Freedom. "Peace was always her biggest issue," said Terence Hallinan.

In the 1980s, she opposed U.S. policy in Central America and befriended Daniel Ortega, Nicaragua's Sandinista leader. She also met with Fidel Castro.

In 1990, Mayor Art Agnos named her to The City's Human Rights Commission.

She is survived by five sons, Patrick, of Kentfield; Terrance, of San Francisco; and Matthew, an anthropologist, David, a travel consultant, and Conn, a journalism professor, all of Berkeley; 18 grandchildren; and one great-grandchild.

A memorial service is to be announced.

#### IRA CHARITABLE ROLLOVERS

### HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. NEAL of Massachusetts. Mr. Speaker, today my colleague from Illinois, Representative PHIL CRANE, and I are introducing the IRA Charitable Rollover Incentive Act of 1999.

Our legislation would allow individuals who have reached age 59½ to donate the assets of their individual retirement account to charity without incurring income tax liability.

I am sure that over the past few years many of our colleagues have heard from charities in their district that the charity was approached by an individual who had accumulated a large IRA and wished to make a charitable donation. However, they are effectively precluded from doing so by the unique tax laws that apply to IRAs. We intend to change this.

Our legislation would allow an individual to donate his or her IRA to charity without incurring any income tax consequences. The IRA would be donated to the charity without ever taking it into income so there is no tax consequence. Similarly, because current law IRAs represent previously untaxed income, there would be no charitable deduction for the donation. IRA rollovers to qualifying charitable deferred gifts would receive similar treatment.

Mr. Speaker, this change in tax law could provide a valuable new source of philanthropy for our nation's charities. I would hope that my colleagues will join Mr. CRANE and myself in sponsoring this innovative new approach to charitable giving.

#### IN HONOR OF THE 20TH ANNIVERSARY OF SEQUOIA COMMUNITY HEALTH CENTER

### HON. CALVIN M. DOOLEY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 25, 1999

Mr. DOOLEY of California. Mr. Speaker, I rise before my colleagues today to pay tribute to the Sequoia Community Health Foundation, which is celebrating its twentieth anniversary this year.

The Sequoia Community Health Foundation has made countless contributions to the residents of the Central Valley. Working as a primary health care provider for nearly twenty years, Sequoia Community Health Foundation has served tens of thousands of Valley families, ensuring access to basic health services including immunizations and prenatal care.

Despite a brief period of administrative difficulties, the Sequoia Community Health Foundation has emerged stronger than ever in recent years and has restored and expanded the level of services provided to Valley residents. By partnering with local schools, recreation centers and churches, Sequoia Community Health Foundation has greatly facilitated access to health services in the Valley.

Sequoia Community Health Foundation has provided more than 200,000 patient visits in the last four years, caring for 15,000 patients a year including many area farmworkers. Sequoia also serves as a vital resource for prenatal and pediatric care by performing between 60 and 90 deliveries each month and immunizing between 200 and 400 children on a monthly basis.

Clinic services have been expanded to increase hours of service, expand health education programs, and add cardiology and psychiatry specialists on site. And the clinic has been a leader in recruiting and training Hispanic residents through the Sequoia Hispanic Residency Pathway.

Through the leadership of their dedicated staff, Sante Health System and "Blue Ribbon" Board, Sequoia Community Health Foundation has maintained a high level of commitment to the Central Valley.

I commend Sequoia Community Health Foundation's dedicated employees—past and present—for their admirable service, and I hope that their fellow citizens will continue to support them with vigorous appreciation.

THE INTRODUCTION OF THE TAX  
CODE SECTION 415 RELIEF BILL**HON. JERRY WELLER**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 25, 1999*

Mr. WELLER. Mr. Speaker, a great deal of attention is being focused on retirement security by this Congress and by the Administration. Most of us recognize the need to make saving for retirement, through private pension plans and personal savings, a priority for all Americans. And, many of us recognize that complex and irrational pension rules in the Internal Revenue Code actually discourage retirement savings. Among such rules are limits under Code section 415 they deny workers the full benefits they have earned.

I rise today to introduce legislation on behalf of workers who have responsibly saved for retirement through collectively bargained, multiemployer defined benefit pension plans. These workers are being unfairly penalized under limits imposed by Code section 415. They are being denied the full benefits that they earned through many years of labor and on which they and their spouses have counted in planning their retirement.

We can all appreciate their frustration and anger when they are told, upon applying for their pension, that the federal government won't let the pension plan pay them the full amount of the benefits that they earned under the rules of their plan.

For some workers, this benefit cutback means they will not be able to retire when they wanted or needed to. For other workers, it means retirement with less income to live on. And, for some, it means retirement without health care coverage and other necessities of life.

The bill that I am introducing today will give all of these workers relief from the most confiscatory provisions of Section 415 and enable them to receive the full measure of their retirement savings.

Congress has recognized and corrected the adverse effects of Section 415 on government employee pension plans. Most recently, as part of the Tax Relief Act of 1997 (Public Law 105-34) and the Small Business Jobs Protection Act of 1996 (Public Law 104-188), we exempted government employee pension plans from the compensation-based limit, from certain early retirement limits, and from other provisions of Section 415. Other relief for government employee plans was included in earlier legislation amending Section 415.

Section 415 was enacted more than two decades ago when the pension world was quite different than it is today. The Section 415 limits were designed to contain the tax-sheltered pensions that could be received by highly paid executives and professionals. The passage of time and Congressional action has stood this original design on its head. The limits are forcing cutbacks in the pensions of rank-and-file workers. Executives and professionals are now able to receive pensions far in excess of the Section 415 limits by establishing non-qualified supplemental retirement programs.

## COMPENSATION-BASED LIMITS

Generally, Section 415 limits the benefits payable to a worker by defined benefit pension plans to the lesser of: (1) the worker's av-

erage annual compensation for the three consecutive years when his compensation was the highest, the so-called "compensation-based limit"; and (2) a dollar limit that is sharply reduced for retirement before the worker's Social Security normal retirement age.

The compensation-based limit assumes that the pension earned under a plan is linked to each worker's salary, as is typical in corporate pension plans (e.g., a percentage of the worker's final year's salary for each year of employment). That assumption is wrong as applied to multiemployer pension plans. Multiemployer plans, which cover more than ten million individuals, have long based their benefits on the collectively bargained contribution rates and years of covered employment with one or more of the multiple employers which contribute to the plan. In other words, benefits earned under a multiemployer plan have no relationship to the wages received by a worker from the contributing employers. The same benefit level is paid to all workers with the same contribution and covered employment records regardless of their individual wage histories.

A second assumption underlying the compensation-based limit is that workers' salaries increase steadily over the course of their careers so that the three highest salary years will be the last three consecutive years. While this salary history may be the norm in the corporate world, it is unusual in the multiemployer plan world. In multiemployer plan industries like building and construction, workers' wage earnings typically fluctuate from year-to-year according to several variables, including the availability of covered work and whether the worker is unable to work due to illness or disability. An individual worker's wage history may include many dramatic ups-and-downs. Because of these fluctuations, the three highest years of compensation for many multiemployer plan participants are not consecutive. Consequently, the Section 415 compensation-based limit for these workers is artificially low; lower than it would be if they were covered by corporate plans.

Thus, the premises on which the compensation-based limit is founded do not fit the reality of workers covered by multiemployer plans. And, the limit should not apply.

My bill would exempt workers covered by multiemployer plans from the compensation-based limit, just as government employees are now exempt.

## EARLY RETIREMENT LIMIT

Section 415's dollar limit is forcing severe cutbacks in the earned pensions of workers who retire under multiemployer pension plans before they reach age 65.

Construction work is physically hard, and is often performed under harsh climatic conditions. Workers are worn down sooner than in most other industries. Often, early retirement is a must. Multiemployer pension plans accommodate these needs of their covered workers by providing for early retirement, disability, and service pensions that provide a subsidized, partial or full pension benefit.

Section 415 is forcing cutbacks in these pensions because the dollar limit is severely reduced for each year younger than the Social Security normal retirement age that a worker is when he retires. For a worker who retires at age 50, the reduced dollar limit is now about \$40,000 per year.

This reduced limit applies regardless of the circumstances under which the worker retires and regardless of his plan's rules regarding retirement age. A multiemployer plan participant worn out after years of physical challenge who is forced into early retirement is nonetheless subject to a reduced limit. A construction worker who, after 30 years of demanding labor, has well earned a 30-and-out service pension at age 50 is nonetheless subject to the reduced limit.

My bill will ease this early retirement benefit cutback by extending to workers covered by multiemployer plans some of the more favorable early retirement rules that now apply to government employee pension plans and other retirement plans. These rules still provide for a reduced dollar limit for retirements earlier than age 62, but the reduction is less severe than under the current rules that apply to multiemployer plans.

Finally, I am particularly concerned that early retirees who suffer pension benefit cutbacks will not be able to afford the health care coverage they need. Workers who retire before the Medicare eligibility age of 65 are typically required to pay all or a substantial part of the cost of their health insurance. Section 415 pension cutbacks deprive workers of income they need to bear these health care costs. This is contrary to the sound public policy of encouraging workers and retirees to responsibly provide for their health care.

THURGOOD MARSHALL UNITED  
STATES COURTHOUSE

SPEECH OF

**HON. CHARLES B. RANGEL**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, March 23, 1999*

Mr. RANGEL. Mr. Speaker, I rise today to support H.R. 130, a bipartisan bill which would "designate the United States Courthouse located at 40 Centre Street in New York, New York as the 'Thurgood Marshall United States Courthouse.'"

It is most fitting to honor this great American with this distinction as he was not only the first African American Justice of the U.S. Supreme Court, but was also one of the greatest trial and appellate lawyers in this nation. It was through his knowledge, advocacy, and devotion to the cause of civil rights, that propelled Thurgood Marshall into leading the charge for equality for African Americans.

Born in Baltimore, Maryland on July 2, 1908, Thurgood Marshall graduated cum laude from Lincoln University in Pennsylvania and went on to receive his law degree from Howard University here in Washington, DC where he graduated first in his class.

In 1936, Thurgood Marshall was appointed as Special Counsel to the National Association for the Advancement of Colored People (NAACP). A short time later, he founded the NAACP Legal Defense and Education Fund.

While at the NAACP, Thurgood Marshall was successful in winning 29 of 32 cases he argued before the U.S. Supreme Court. However, the victory for which he will best be remembered, was *Brown vs. The Board of Education*, in which Marshall convinced the Supreme Court to declare segregation in public schools unconstitutional.