

California Department of Education has named Irvington as a 1999 Distinguished School—the most prestigious award they bestow.

Consideration for this award does not come lightly. The California Department of Education uses a rigorous aggressive application model, which requires schools to be exemplary in their field. Irvington is a magnet school for the visual and performing arts, and currently 1,800 students are in attendance.

Irvington High School should also be very proud of its cutting edge requirement that students complete 40 hours of service learning, or community service, in order to graduate. Programs such as these are what make Irvington stand out from the rest.

I commend the faculty and students of Irvington High School for their dedication to excellence, and I congratulate them.

IN MEMORY OF JONATHAN  
PATRICK BIGONY II

**HON. CARRIE P. MEEK**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 1999*

Mr. MEEK of Florida. Mr. Speaker, I rise today in happy memory of the late Jonathan Patrick Bigony II, on the third anniversary of his birth, which occurred on June 8, 1996. Blue-eyed with black, curly hair and a radiant smile, Jonathan was known as “J.P.” to his friends, yet to his four devoted uncles in the DiGregory Family, he was affectionately nicknamed “Tater.” He loved to laugh at the kitchen table with his Uncle Billy, to watch his Uncle Jimmy working in the garden, to play with his Uncle Johnny, and to watch his Uncle Dominic prepare detailed meals as a chef. Among J.P.’s first words were the names of his uncles.

As high spirited and good-natured as he was handsome, J.P. was a delight to those who met him. Whenever carrying him on their shoulders, his friends and family were prepared for J.P. to flip over backwards in laughter. He was the loving son of Jonathan and Marysanta Bigony of Bowie, Maryland, and was the younger brother of J.R. Bigony. J.R. and J.P. dearly loved each other, and the two boys enjoyed laughing together, day and night. Jonathan’s loving Godparents were his friend, Patty Lowe, and his Uncle Dominic.

Nothing fascinated J.P. more than when he looked up on a roof one beautiful morning in May, 1997, and saw his uncles doing carpentry together with his friend, Raymond Lowe. From the high rafters, his beloved Uncle Johnny waved to him and his much-loved Uncle Jimmy called out an enthusiastic, “Tater!” And Jonathan, only 11 months old, fearlessly tried to climb the ladder to be with them. He knew what it meant to be loved.

Jonathan enjoyed many of his adventures in the company of his totally dedicated grandmother, Mrs. Dorothy McNamara DiGregory, whom he adored and who cleverly fashioned a safety-seat for him on her golf cart, so that he could accompany her during her strenuous work hours around the expansive family property. J.P. loved the outdoors, and he enjoyed helping her to do carpentry, to feed the horses and dog, to work in the garden, to landscape the lawns, and to trim branches along the creek.

Jonathan also enjoyed playing games with his loving grandmother, Mrs. Gertrude Bigony, of York, Pennsylvania, and with his cousins, Leigha and Danielle DiGregory. One of his earliest sentences was, “Hi, Leigha! How ya doing?”

In honor of the anniversary of Jonathan’s birthday, it is a privilege to pay tribute to a wonderful child who brought so much joy. Today, the memories endure of a smiling J.P., enjoying cookies with his grandmother, snuggling on his devoted mother’s shoulder, and beaming down happily from his Uncle Johnny’s strong arms.

EMERGENCY AMBULANCE SERVICES ACCESS ASSURANCE ACT OF 1999

**HON. FRED UPTON**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 1999*

Mr. UPTON. Mr. Speaker, I rise today to join my colleagues, Representative ED TOWNS and Representative JO ANN EMERSON, in introducing H.R. 1777, the Emergency Ambulance Services Assurance Act of 1999. This legislation will ensure that health care plans reimburse for emergency ambulance services when individuals had every reason to believe that they were experiencing an extremely serious condition requiring immediate emergency care.

Some may ask why we are introducing this legislation when all of the major managed care reform bills that have been introduced in Congress already include emergency care provisions. But the fact is, these bills cover only what happens when the patient enters the emergency room. None of the bills ensures coverage for emergency ambulance services. It is our hope to use this separate bill to highlight this omission and to build support for including emergency ambulance services coverage in more comprehensive managed care reform proposals that may be moving through the legislative process.

This legislation would ensure that individuals suffering what they had every reason to assume to be a potentially life-threatening condition requiring immediate medical attention or their family or caretakers don’t have to phone their insurance plan before they call for an ambulance and don’t have to worry about paying for the ambulance services should the condition later prove to be not as serious as the patient thought.

TAX SIMPLIFICATION AND BURDEN REDUCTION ACT

**HON. AMO HOUGHTON**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 1999*

Mr. HOUGHTON. Mr. Speaker, Congress can take great pride in changes we have made in tax law in recent years for small businesses, families and middle income Americans. Unfortunately, we cannot claim to have reduced the complexity of the tax code. A simple Constitutional amendment ratified in 1913 runs to 32 words: “The Congress shall have

the power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.” The Revenue Act of 1913 which enacted the income tax was 15 pages long.

The copy of the Internal Revenue Code on the bookshelf in my office is printed on the tissue thin paper. It covers over 2300 pages. The regulations springing from the code fill many volumes. The court cases would fill a library.

Is it any wonder that 66 percent of respondents in a recent Associated Press poll said that the federal tax system is too complicated? The same poll showed that over half of those surveyed, 56 percent, pay someone else to complete their returns. When you consider that only 30 percent of taxpayers itemize, that is a good number of people who are paying someone else to fill out 1040s and 1040EZs. Something is wrong when so many taxpayers with relatively straightforward returns lack confidence in their ability to fill out a 1040 or a 1040EZ.

At the beginning of this year, the Ways and Means Subcommittee on Oversight heard from the Taxpayer Advocate in its first hearing of the 106th Congress. The Advocate presented some 39 legislative proposals for improving service or reducing the compliance burden. He told us that his recommendations came from a “groundswell of casework.”

Later this month, the Oversight Subcommittee will hold a hearing on the need to simplify the tax code and reduce the compliance burden. I look forward to hearing from Treasury and from several professional organizations, also from practitioners who work in the field every day trying to help working men and women comply with our tax laws.

In the meantime, I am in the process of drafting legislation (The Tax Simplification and Burden Reduction Act). It includes several of the Advocate’s recommendations, proposals developed by the Tax Section of the American Bar Association and the American Institute of Certified Public Accountants, also suggestions I have received from the people of New York’s 31st Congressional District and from people across the United States who have written to the Subcommittee on Oversight.

My bill would include the following provisions:

Eliminate nonrefundable credits as adjustments to regular taxable income in calculating alternative minimum taxable income. No one should have to pay the alternative minimum tax (AMT) simply because he or she claimed a child credit or HOPE scholarship credit.

Exempt taxpayers from the AMT if their modified adjusted gross income is below a middle-income threshold (\$85,000 for individuals, \$120,000 for married, filing jointly). The AMT was never intended to penalize middle-income taxpayers who aren’t using loopholes in the tax code.

Increase the AMT gross receipts exemption for small businesses from \$7,500,000 to \$10,000,000. By the same token, the AMT is an unnecessary and extraordinary burden for many small businesses.

Replace the current individual capital gains tax regime with a simple 50 percent deduction from gross income. The current form is 54 lines long and according to the Treasury Department takes an average of 6 hours and 41 minutes to complete. Many taxpayers have to