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

fill out this form simply because they earned a few dollars from a mutual fund. The 50 percent calculation would completely eliminate this burden.

Allow a deduction for all refinancing mortgage points for personal residences in the year paid. It is simply too confusing to require these relatively small amounts to be amortized over the life of a long-term mortgage.

Increase the exclusion for group-term life insurance purchased for employees from $50,000 to $100,000. Taking modest life insurance coverage into income is a needless inconvenience for many taxpayers.

Repeal the percent limitation on contributions to defined contribution retirement plans. The current law restriction is not only confusing, it limits the ability of lower income workers to save for retirement.

Simplify the safe harbor for payment of estimated income taxes. Under current law, the safe harbor changes from year to year. My bill would eliminate the fluctuation.

Allow expensing of off-the-shelf computer software by small businesses. Depreciating such small investments is hardly cost-effective considering the compliance burden for the taxpayer.

Allow expensing of personal property (e.g. carpeting, refrigerators, washers) purchased for use in connection with residential rentals. this would eliminate a common error and result in increased compliance.

Simplify Subchapter S rules. The Subchapter S regime has become a maze of complex requirements and a snare for even the most experienced taxpayers. A major overhaul is needed.

Increase the gross receipts threshold for the cash method of accounting from $5,000,000 to $10,000,000. We are forcing far too many small businesses to use the accrual method of accounting.

Extend the $10,000,000 gross receipts threshold for the uniform capitalization (UNICAP) rules to all small business activity. Compliance with the UNICAP rules is particularly complex if not impossible for small businesses.

Reduce recordkeeping requirements. Under current law taxpayers are required to keep indefinitely all records that may become material. The bill would require taxpayers to keep only primary records after six years if there is no audit in progress.

Increase from $10 to $25 the threshold for dividend and interest payments that must be reported on form 1099. Requiring savings institutions and other payors to report such minimal amounts is an inefficient use of private sector resources.

Treat the postmark date as the filing date on all returns. Under current law, the postmark date is material only when the return is filed on time. Considering the postmark date as the filing date for all returns would eliminate confusion.

Mr. Speaker, several of my colleagues, including the gentleman from Pennsylvania (Mr. COYNE) and the gentleman from Massachusetts (Mr. NEAL), both of whom serve on the Oversight Subcommittee, have introduced simplification bills of their own. My immediate predecessor, the gentlelady from Connecticut (Mrs. JOHNSON), established a compelling hearing record when she chaired the Subcommittee. I applaud their efforts and look forward to working with them on this tremendous important challenge.

In the coming days, I will be approaching my colleagues to ask them to join me as original co-sponsors of the Tax Simplification and Burden Reduction Act.

HONORING VINCENT STANLEY

HON. THOMAS M. REYNOLDS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 12, 1999

Mr. REYNOLDS. Mr. Speaker, I rise today to honor the achievements of Vincent J. Stanley, Jr., who will be honored on May 18th with the Annual Rotary Award of the Rochester Rotary Club.

Mr. Speaker, Rotary International's motto, ''Service Above Self,'' aptly applies to Vince Stanley.

In addition to his success in business as founder and President of V.J. Stanley, Inc., Vince Stanley's leadership and generosity has improved the quality of life of countless people in his community.

Through his work with the Rochester Rotary Club, he has made it possible for hundreds of school children to attend summer camp. As a former President of the Rochester Red Wings baseball team, Vince initiated special handicapped seating within the stadium and continues to provide thousands of underprivileged children with tickets to baseball and hockey games and LPGA events.

Vince's generosity aided in the formation of Hope Hall, a school that serves children with special learning needs.

Through his involvement with the National Federation of Independent Businesses (NFIB), Vince continues to make a difference for small businesses in his community, and throughout our nation.

Mr. Speaker, I ask that this House of Representatives join me in congratulating Vince Stanley, on the occasion of his being honored by the Rochester Rotary Club with its annual award, and for his continued generosity and dedication to community service.

CRISIS IN KOSOVO (ITEM NO. 3) REMARKS BY DAN PLESCH DIRECTOR, BRITISH AMERICAN SECURITY INFORMATION COUNCIL

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 12, 1999

Mr. KUCINICH. Mr. Speaker, on April 29, 1999, I joined with Representative CYNTHIA A. MCKINNEY and Representative MICHAEL E. CAPUANO to host the second in a series of Congressional Teach-In sessions on the Crisis in Kosovo. If a peaceful resolution to this conflict is to be found in the coming weeks, it is essential that we cultivate a consciousness of peace and actively search for creative solutions. We must construct a foundation for peace through negotiation, mediation, and diplomacy.

Part of the dynamic of peace is a willingness to engage in meaningful dialogue, to listen to one another openly and to share our views in a constructive manner. I hope that these Teach-In sessions will contribute to this process by providing a forum for Members of Congress and the public to explore alternatives to the bombing and options for a peaceful resolution. We will hear from a variety of speakers on different sides of the Kosovo situation. I will be introducing into the CONGRESSIONAL RECORD transcripts of their remarks and essays that shed light on the many dimensions of the crisis.

This presentation is by Dan Plesch, Director of the British American Security Information Council (BASIC). Mr. Plesch discusses a number of options for resolving the crisis, and emphasizes the importance of non-military solutions and looking ahead to the need for massive reconstruction aid for the Balkans. Following his presentation is a Washington Post column by Mr. Plesch and Julianne Smith describing their concept of ''Civilian Intervention Units'' to help avoid tense situations deteriorating into war. I commend these documents to my colleagues.

PRESENTATION BY DAN PLESCH TO CONGRESSIONAL TEACH-IN ON KOSOVO

My organization has been involved in advocating, lobbying, coaxing, and cajoling political leaders and the alliance itself for the best part of a decade now in how to avoid and prevent situations like the one we are in now. These horrors are tragically not the last in this part of the world and certainly we know that these issues are presented to us as immensely complicated problems. I will sketch out a rather simple description, which will lead from that into how NATO leaders were handling these issues at last week's summit.

If you can take leave of imagination with me, and think of the Balkans as some of our own troubled inner cities, and if you think of trying to manage law and order in Washington, DC, or somewhere else, the only tool available to you is the SWAT team of a private security force, which is about equivalent of the NATO military. Not under the town council, if you will, the United Nations, but a private security force that does not come when you call 911 unless you've got a credit card to go with it. In this case, neighborhoods would be burning and all over DC, without neighborhood programs, without community policing, without the whole infrastructure.

We have learned in our cities that relying on the SWAT teams and police cruisers is not the way forward. If you look at models in Boston or other places in this country we can see that it is the complex, much derided social work model that provides security. That helps to dispense with the SWAT team approach and permits other tools in the tool box. The political actions of our leaders in this country in particular speak to the current situation at hand.

What this country does, many others follow. My own country, the United Kingdom and other countries in Europe, has so far followed the U.S. in ensuring that when policy makers, politicians, parliamentarians wish to take action to prevent and manage conflict, virtually the only tool available to us is military force.

In Kosovo today we are using air power, which is largely ineffective. We are told that Serbian military forces are arriving in Kosovo in larger quantities than we are destroying, even with the best efforts of Allied aircraft. The other possibility on the table are ground forces, which are virtually unusable as a political tool. So we have limited our options in the first place to the NATO alliance, a private security organization involved in the international community and then limited our military force options. That