

held C-corporation must grapple. In addition, they cannot compete fairly with individuals or pass-through entities because they pay a much higher capital gains tax rate. This kind of discrimination in tax treatment is unfair to the owners of these businesses and is unhealthy for the economy as a whole.

My proposal would reduce the tax rate applicable to the capital gains of closely-held C-corporations from the current 35% to 20%. However, in order to benefit from the lower capital gains rate, these corporations must subject their ordinary income to the individual 39.6% tax rate. If the net effect of these two rates is a reduction in tax liability, the corporation will pay the lower amount. If not, the corporations would pay the current 35% tax rate on capital gains and ordinary income. As a result, all closely-held corporations would pay the same rate and thus compete fairly.

This proposal is obviously not the entire solution, but it would make a dent in dealing with the inequity of this particular situation.

HONORING JOHN REDNOUR BEING
NAMED OUTSTANDING CITIZEN
OF THE YEAR

HON. JERRY F. COSTELLO

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 26, 2000

Mr. COSTELLO. Mr. Speaker, I rise today to ask my colleagues to join me in honoring a good friend and public servant, Mayor John Rednour, of DuQuoin, on being selected the Outstanding Citizen of the Year for lifetime achievement and service to the community.

John Rednour's legacy with the City of DuQuoin is rooted in his deep commitment to the community and his policy of service above self. He has presided over the best of times in his community and also through times of adversity.

John Rednour came from the small community of Cutler on the west side of Perry County Illinois. Coming from a hard working family, John realized early on the importance of community service. His involvement in several successful business ventures has led him to become the President of the DuQuoin State Bank and also to serve as the Mayor of DuQuoin.

As DuQuoin's Mayor, John Rednour has presided over many development projects to help create jobs and improve the economy in DuQuoin and Perry County. He can count a new City Hall, Library and police department complex as part of his many achievements. Mayor Rednour prevailed upon me to secure federal funds to help build a new 3.2 million dollar overpass and over 6 million dollars in sewer and water improvements. He led the effort to develop the DuQuoin Industrial Park. And created a program to protect property values. Mayor Rednour has also had every highway in and out of DuQuoin resurfaced.

In terms of municipal services, John returned full-time staffing to both the police and fire departments and next year the City takes delivery on a new \$450,000 aerial fire truck. To Mayor Rednour, fire protection is important, for the first time fire protection is available to all parts of the City. He also restored funding to emergency preparedness programs in the community.

His longstanding relationships in both Springfield and Washington have provided DuQuoin with everything from Amtrak rail service to access to state and federal funds totaling over 22 million in recent years.

Mayor Rednour's philosophy is simple and subscribes to the thinking that "build it and they will come and believe in it and the money will be there."

Mr. Speaker, I ask my colleagues to join me in honoring John Rednour and to recognize his commitment for public service to the community of DuQuoin, Illinois.

A THANK YOU

HON. MARSHALL "MARK" SANFORD

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 26, 2000

Mr. SANFORD. Mr. Speaker, in the closing few days of the 106th Congress I rise today to say thank you to family and a few friends.

I am now in what I presume will be my last week in the U.S. House of Representatives. It has been a learning-filled experience, a time of growth, but most of all—an honor. It is at this threshold of upcoming change in my life that I think it important to pause for a moment, look back, and thank a few people for their work in getting me here.

When there was no reason to have faith, a long list of friends still believed I was supposed to end up here in Washington for this chapter of my life. I thank them for believing and for a whole lot of hard work. Walter and Deena McRackan, Jim Kuyk, Allen and Wendy Gibson, Charlie Duell, Tony Page, Gordon Bynum, John and Chris Molnar, Hoyt Long, Marilee Kinney, Paige Herrin, Tom Davis, Ron Norton and Lynn McBride are just a few of the many names that deserve credit on this front.

Family, immediate and extended fit the same bill on work and faith in this endeavor. Billy and Christie gave many weeks of their lives. Sarah moved to town and was instrumental in motivating volunteers. Mom was there for constant moral support. Jenny was campaign manager extraordinaire. From our life together over the last ten years and from the campaign experience together, she is the first person I would trust with any task my life depended on completing. She not only has an extraordinary capacity to get things done, but is as well my favorite person with whom to kick around ideas. Jenny, thank you for all the hours, days and weeks you have given to being the world's greatest helpmate.

The person who I'd most like to pay tribute to is someone not here—my dad. He died November eighteen years ago, but to this day I can remember the sound of his voice and the look in his eyes. Dad, you taught me many things. A few of them, never giving up, confidence and faith to follow dreams, and the need to try to make the world a better place—had a whole lot to do with my coming to Congress and my six years here.

NEVER GIVE UP

Dad you lived this by example. Your fight to the death with Lou Gerig's disease was all about never giving up. With Billy and John, I remember watching you fall to your face on new-ground at Coosaw while you tried to walk toward a bulldozer you desperately wanted to try and operate. You would let us lift you up,

only to then allow us to watch you fall again as you took choppy little steps forward. You fell many times, but wouldn't give up as you battled your way across the field. These were inspirational moments in seeing the human will, but not happy times. In a much happier season of life years earlier, I remember being in the lead in a high school cross-country race and having you and Coach Key pull up alongside me in a car. You were all keyed up and after the race we rode home together and you gave me "the talk" about determination and never giving up. Overwhelmingly you gave me praise on these visits. Throughout my running years in school you always stressed the theme of determination. Your words I appreciated your actions I will always try to emulate.

CONFIDENCE AND FAITH TO FOLLOW DREAMS

You were instrumental in instilling a sense of confidence with each of your children. I remember you always used to say to us that we were the best in the class. We would protest, "No, we're not", and we were right, but you were continuous in repeating this mantra. Thank you for doing so because over time you brainwashed us into believing in ourselves. You did it with the things you said, and the things you expected of each of us. As a little guy I remember driving tractors doing all kinds of things—cutting fire-lanes, bailing hay, cutting grass. We were not ready for all that you expected of us, I remember running a 4010 John Deere into a tree because I was focused on the roots jamming the disk the tractor was pulling rather than what was in-front of me, but you kept believing in each of us. You made us believe that we were ready for any and all challenges before us, and from the vantage-point I now hold I am thankful that you were so benevolent in your trust in each of us. Sometimes consciously, more often unconsciously, each of us had tried to live up to your expectations. This sense of self-confidence was your greatest gift and set in motion a virtuous cycle that to this day does me good. In this chapter of life it is what caused me to still believe things would work out after a hundred people told me there was no chance of winning the race for Congress.

MAKE THE WORLD A BETTER PLACE

In our family, all of us as children would complain about some new task you would dream up for us at Coosaw. Part of your response was a description of how we are here on earth to leave it a little bit better than we found it. You even went a step further and said that to whom much is given much is expected—so we were expected to make it a much better place. I don't believe I have yet made it a better place, but thanks to you each of your children is trying.

The bottom line is thank you to mom and dad, Jenny and the boys, family and friends for all your work leading up to and in the last six years. It's been something that would have made, among other folks, my dad proud. That makes me proud and thanks for that.

TRIBUTE TO THE LATE
LESLIE KISH

HON. LYNN N. RIVERS

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 26, 2000

Ms. RIVERS. Mr. Speaker, today I pay tribute to the memory of Leslie Kish.