EXTENSIONS OF REMARKS

HONORING LABOR LEADER CESAR CHAVEZ WITH A NATIONAL HOLIDAY

HON. CIRO D. RODRIGUEZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. RODRIGUEZ. Mr. Speaker, I rise today to commemorate the lasting contributions of a true American hero, Cesar Chavez. On April 23, 1992, Cesar Estrada Chavez ended his 66-year crusade against injustice in much the same way he began it—quietly and peacefully. More than 40,000 people participated in his funeral, honoring a hero who brought dignity to the voiceless men, women, and children laboring in America's crop lands. Now, on the March 31st anniversary of his birth, Congress is slated to consider H. Con. Res. 3, the first step in establishing a permanent federal holiday to honor Cesar Chavez.

President Clinton posthumously awarded Cesar Chavez the Medal of Freedom in recognition of his outstanding contributions to American labor. Chavez was also inducted into the U.S. Labor Department's Hall of Fame, the first Hispanic to be given this honor. This weekend, I will proudly take to the streets of San Antonio, Texas, with thousands of South Texans to honor Cesar Chavez and La Causa during San Antonio's annual March for Justice.

Though awards and commemoration are important, Cesar Chavez did not seek out recognition for himself. Instead, he fought for what he called La Causa. For the millions of exploited and vulnerable farmworkers who, from dawn till dusk, plant, plow, and pick, La Causa was a tireless commitment to improving their plight, a recognition of the injustices they suffer.

His commitment transcended the hot, dusty fields. He was a husband, father, grandfather, labor organizer, community leader, and an icon for the ongoing struggle for equal rights and equal opportunity. Beyond agrarian America, he organized community voter registration drives, pushed for safer working conditions, and stood up to those who would deny his fellow laborers their basic human rights. The migrant schools he worked so hard to establish are a testament to his exhaustive efforts and a rare opportunity for many of America's laboring children to escape poverty.

Chavez rose from a fruit and vegetable picker to the head of the United Farm Workers of America (UFW). From the beginning, he worked to instill in the UFW the principals of non-violence practiced by Mahatma Gandhi and Dr. Martin Luther King, Jr. When the UFW began striking in the 1960s to protest the treatment of farm workers, the strikers took a pledge of non-violence. The 25 day fast Chavez conducted reaffirmed the UFW's commitment to this principle.

For those of us who lived through this tumultuous era, we heard of the great odds Chavez faced as he led successful boycotts of grapes, wine, and lettuce in an attempt to pressure California growers to sign contracts with the UFW. Through his boycott, Chavez was able to forge a national support coalition of unions, church groups, students, minorities, and consumers. By the end of the boycott everyone knew the chant that unified all groups, "Sí se puede."—yes we can. It remains a chant of encouragement, pride and dignity.

America has seen few leaders like Chavez. But his battle is not over. Those of us who continue his fight do so in order to give voices to the voiceless laborers no matter where they work or who they are. To honor his memory, Congress should pass H. Con. Res. 3, another step in the ongoing struggle to make his birthday a national day of remembrance.

In his own words, "I am convinced that the truest act of courage, the strongest act of humanity, is to sacrifice ourselves for others in a totally non-violent struggle for justice . . . to be human is to suffer for others . . . God help us be human." Let us take these words and move forward in our continuous struggle for justice.

IN TRIBUTE TO MIKE ROTKIN

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. FARR of California. Mr. Speaker, I rise today to honor a public servant of the highest order, a man who has given over two decades of his life to the community. Mr. Speaker, Mike Rotkin of Santa Cruz, California, has recently celebrated the milestone of twenty-one years of public service, a most commendable celebration.

After living in Santa Cruz since 1969, when he came as a graduate student to the University of California, Mr. Rotkin decided to put his activism into action. He began his civic life in 1977, when he was first elected to the Santa Cruz City Council. Since that time, he has served on various city commissions, including his time as Chairperson for the Metropolitan Transit Commission. Mike was elected Mayor of Santa Cruz in 1981, and has served two other terms as Mayor since then.

Mr. Rotkin's service extends beyond the role of politician. An active voice in the community, he regularly addresses city and national issues in letters to our local newspapers, and by enmeshing himself in a myriad of causes. His commitment to the community is demonstrated by his position as a Lecturer at the University of California, Santa Cruz, where he teaches and advises students on taking an active role in both the local and international realms. Indeed, many of his students have interned in my offices.

In a time when a lifelong career in public service is looked down upon, and activism and interest in government is declining, it is refreshing to see individuals like Mike Rotkin. I applaud his efforts over the past twenty-one years to work with and for the people of Santa Cruz, and I join his colleagues in thanking him for his tireless efforts.

INTRODUCTION OF THE "CELLULAR TELECOMMUNICATIONS DEPRECIATION CLARIFICATION ACT"

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2001

Mr. CRANE. Mr. Speaker, I am pleased to join with Representative NEAL and Ms. JOHNSON, Ms. DUNN, and Mr. JOHNSON of the Committee on Ways and Means in introducing the "Cellular Telecommunications Depreciation Clarification Act." This legislation will amend the Internal Revenue Code to clarify that cellular telecommunications equipment is "qualified technological equipment" as defined in section 168(i)(2).

When an asset used in a trade or business or for the production of income has a useful life that extends beyond the taxable year, the costs of acquiring or producing the asset generally must be capitalized and recovered through depreciation or amortization deductions over the expected useful life of the property. The cost of most tangible depreciable property placed in service after 1986 is recovered on an accelerated basis using the modified accelerated cost recovery system, or MACRS. Under MACRS, assets are grouped into classes of personal property and real property, and each class is assigned a recovery period and depreciation method.

For MACRS property, the class lives and recovery periods for various assets are prescribed by a table published by the Internal Revenue Service found in Rev. Proc. 87–56, 1987–2 C.B. 674. This table lists various Asset Classes, along with their respective class lives and recovery periods. Rev. Proc. 87–56 does not specifically address the treatment of cellular assets, but rather addresses assets used in traditional wireline telephone communications.

These wireline class lives were created in 1977 and have remained basically unchanged since that time. In 1986, Congress added a category for computer-based telephone switching equipment, but there are no asset classes specifically for cellular communications equipment in Rev. Proc. 87–56. This is largely due to the fact that the commercial cellular industry was in its infancy in 1986 and 1987. Since the cellular industry was not specifically addressed in Rev. Proc. 87–56, the cellular industry has no clear, definitive guidance regarding the class lives and recovery periods of cellular assets. Therefore, the Internal Revenue Service and cellular companies have been left to resolve depreciation treatment on an ad hoc basis for these assets as the industy has rapidly progressed.