

Rear Admiral Dawson worked well with Congressional offices and created widespread opportunities to promote the Navy's message. He executed an outreach plan allowing senior Naval leaders to visit over sixty percent of the Members of Congress. He effectively managed a workshop, allowing district staff members to more efficiently perform casework, and he also managed difficult public relations issues and provided advice and counsel during more than 50 Congressional hearings.

Recently it was announced that Rear Admiral Dawson has been nominated and will be appointed to vice admiral. He will be assigned as commander, United States Naval Forces, Central Command and command the Fifth Fleet in Bahrain.

Mr. Speaker, I wish to expand my congratulations to Rear Admiral James Cutler Dawson, Jr., for achieving such success during his time as Chief of Legislative Affairs. I wish him continued success with his new assignment as Commander of the Fifth Fleet. I know that my colleagues in the House will join me in saluting this fine sailor.

TIMBER TAX SIMPLIFICATION ACT

HON. MAC COLLINS

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 3, 2001

Mr. COLLINS. Mr. Speaker, I rise to introduce legislation which corrects an inequity in the Internal Revenue Code which affects the sale of certain assets.

Under current law, landowners who are occasional sellers of timber are often classified by the Internal Revenue Service as "dealers." As a result, the seller is forced to choose between a "lump sum" payment method or a pay-as-cut contract which often results in an under-realization of the fair value of the contract. While electing the pay-as-cut contract option provides access to capital gains treatment, the seller must comply with special rules in Section 631(b) of the Internal Revenue code. The provisions of Sec. 631 (b) require these sellers to "retain an economic interest" in their timber until it is harvested. Under the retained economic interest requirement, the seller bears all the risk and is only paid for timber that is harvested, regardless of whether the terms of the contract are violated. Additionally, since the *buyer* pays for only the timber that is removed or "scaled" there is an incentive to waste poor quality timber, to under scale the timber, or to remove the timber without scaling.

The legislation I am introducing will provide greater consistency by removing the exclusive "retained economic interest" requirement in IRC Section 631(b). This change has been supported or suggested by a number of groups for tax simplification purposes, including the Internal Revenue Service. I urge my colleagues to join in this tax simplification effort and strongly urge its passage.

LAVELLE RETIRING AFTER 23 YEARS AS JUDGE

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 3, 2001

Mr. KANJORSKI. Mr. Speaker, I rise today to pay tribute to John P. Lavelle, who is retiring after 23 years as a judge of Carbon County, Pennsylvania, including 15 years when he served as the county's only judge.

Judge Lavelle, the son of Irish immigrants, was born in 1931, grew up in Philadelphia and earned his bachelor of arts degree from Niagara University in 1953. He went on to get his law degree from Villanova University in 1958, holding the distinction of being a member of the first class held at the Villanova School of Law in 1953. He interrupted his law studies for two years to serve his country in the Army in Italy and Austria. The same year he graduated from law school, he married Marianne Shutack of Nesquehoning, who can claim a "first" in her own right as the first woman admitted to the Carbon County bar.

He began his career in the Philadelphia law offices of renowned criminal lawyer Morton Witkin and also worked briefly for the firm of Bennett & Bricklin. He also indulged his love of classical language by teaching Latin as a part-time professor at Villanova.

In 1959, he moved to Carbon County and began an active general law practice with his wife and his father-in-law, George Shutack. His roots and upbringing gave him a natural empathy for the underdog, and many of his legal battles were fought for average people overwhelmed by big business or big government. Inspired by President John F. Kennedy, whom he deeply admired, he was active in Democratic politics throughout the 1960s and 1970s.

In 1965, he and his wife built a home in Lehighton, where they have lived ever since. He has often assumed a leadership role in improving his adopted community. For example, he helped to obtain the funding for the Carbon County Airport and spearheaded that project in 1961. He was also the first solicitor for the county airport authority and served in that role for 10 years. In 1966, he organized and obtained the charter for the First Federal Savings and Loan Association of Carbon County, helping to bring the county its first federally insured savings and loan association. He also arranged for the financing and construction of the first professional building in Lehighton, as well as Park View House, the first modern commercial apartment building in the town.

The future judge served as county solicitor from 1971 to 1978. He was elected judge in the shortest election campaign in Pennsylvania history, when the state Supreme Court ruled just weeks before the November 1977 election that the governor could not fill the vacant judgeship by appointment because the state election board should have known the judge who was retiring was approaching the mandatory retirement age.

Judge Lavelle assumed his duties with his typical energy and enthusiasm. After a year of study and evaluation, he began to bring the court system into the computer age, automating the antiquated manual record-keeping system, streamlining office procedures and writing new rules of court and manuals to train court personnel in the new system.

In 1979, he initiated a one-day, one-trial system and developed and produced a unique audiovisual orientation program for jurors that is still used today. He also reorganized and restructured all court offices and appointed women to key positions in the court system. In 1980, he worked to obtain federal funding to cover half the cost of converting the old arbitration room on the courthouse's third floor into a modern wood-paneled courtroom.

His courtroom was the focal point for several highly publicized cases during his first term. In November 1979, he made the unprecedented decision to call off and nullify the general election in Carbon County because the voting machines used throughout the county would not permit cross-voting. He also presided at the 1982 murder trial of Robert "Mudman" Simon, a motorcycle gang member who was convicted of killing an 18-year-old girl whose body was not found until seven years after her death. He also presided over a 1985 murder trial, which was the first time the battered-wife syndrome defense was used, resulting in an acquittal by the jury.

The Pennsylvania Supreme Court recognized his abilities by appointing him to preside over the two long and complex 1991 civil libel trials of a state Supreme Court justice against the Philadelphia Inquirer. He did not hesitate to file suit against the county commissioners in 1989 when they had refused raises for court employees and removed funds from the court budget. He successfully lobbied the state Legislature the following year to add a second judgeship for the county to handle the court system's heavy workload.

In 1991, he completely revised and adopted new rules of civil procedure, and in 1992 and 1993, he launched new case management systems to expedite the handling of both civil and criminal cases.

On occasion, Judge Lavelle has issued unusual and creative orders to see that justice is done, including sentencing a woman with a long record of calling in false fire alarms to the Lehighton Fire Company to clean the fire trucks for six months. In 1984, he became one of the first trial judges in the state to order a school board and striking teachers to negotiate daily to end a contract impasse.

Judge Lavelle and his wife have four children, who have every reason to be proud of their father's distinguished career.

Mr. Speaker, I am pleased to call to the attention of the House of Representatives the long history of Judge John Lavelle's service to the people of Carbon County and all of Pennsylvania, and I wish him all the best in retirement.

TRIBUTE TO CHRISTIAN JOS. BECKER, LIFETIME VOLUNTEER FIREMAN

HON. ELIOT L. ENGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 3, 2001

Mr. ENGEL. Mr. Speaker, today I recognize one of my constituents, Mr. Christian Jos. Becker, for his lifetime of dedicated service to the Westchester County Volunteer Firemen's Association. Mr. Becker began his volunteer work at the age of 42, when he moved from the city of Yonkers to the village of Ardsley.