

led the efforts to recognize outstanding individuals in the Army in the field of civilian personnel management.

Col. Dockens' first assignment was the 18th Airborne Corps at Fort Bragg. As he moved up through the ranks in the Army, he commanded a host of operations before coming to CCAD. Just prior to his service at CCAD, he attended the U.S. Army War College in Carlisle, PA, and served as Chief, Material Readiness Division, Office of the Deputy Chief of Staff for Logistics.

His awards include the Bronze Star, Meritorious Service Medal, (5th Leaf, the Army Commendation Medal, Army Achievement Medal, National Defense Service, Overseas Ribbon, Saudi Arabia Kuwait Liberation Medal, Kuwait Liberation Medal, NATO Medal. He is a Senior Army Aviator and is Airborne and Air Assault qualified.

Col. Dockens was named the Macy award winner on April 13, 2001, and will receive the award in an official presentation from Acting Secretary of the Army, Dr. Joseph Westphal, at a Pentagon ceremony on Thursday, May 3, 2001. I ask my colleagues to join me in commending this military leader of a civilian workforce and honor him for his work and his outstanding leadership.

CENTRAL NEW JERSEY CELEBRATES THE 125TH ANNIVERSARY OF THE PENNINGTON PUBLIC LIBRARY

HON. RUSH D. HOLT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. HOLT. Mr. Speaker, I rise today in celebration of the 125th anniversary of the Pennington Public Library. In 1876 a dozen local women took it upon themselves to found a library within the village of Pennington. With a late-Victorian zeal for self improvement, the group organized the Ladies' Library Association of Pennington and forever changed the history of this small town.

The Pennington Public Library began with a single bookcase and a purchase fund of \$49. In 1889, the library boasted approximately 1,200 volumes. Today, the library has over 3,700 cardholders that enjoy over 23,000 books, 60 magazines, six newspapers, and one computer, complete with Internet capability.

Libraries are true community centers. They create environments where students can do their homework, townspeople can gather, families can interact, seniors can learn new skills, and job seekers can find advice. They are masters at building partnerships, linking everyone from day care centers, garden clubs and 4H clubs to Head Start and junior colleges, to extend their reach throughout the community.

Although much has changed over the years, Pennington Library's mission is the same—to supply useful and profitable reading for the community and implant in the minds of our youths an everlasting desire for information. Today, a dedicated group of volunteers continue to carry out this 19th-century mission.

For over 125 years the Pennington Public Library has remained an integral part of the Hopewell community. I urge all my colleagues to join me today in recognizing the Library's

steadfast dedication to serving the growing needs of our community.

HONORING THE WORK OF THE SMALL BUSINESS ADMINISTRATION'S COLORADO DISTRICT OFFICE

HON. SCOTT MCINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. MCINNIS. Mr. Speaker, I would like to take this opportunity to say thank you to the men and women of the Small Business Administration's Colorado District office for all that they do to help small business owners live the American Dream.

In July of 1953, Congress passed the Small Business Act, which created the Small Business Association. Their function was to "aid counsel, assist and protect, insofar as is possible, the interests of small business concerns." In 1964 the SBA created the Equal Opportunity Loan Program to aid poverty. SBA's programs now include financial and federal contract assistance, management assistance, and specialized outreach to women, minorities, and armed forces veterans.

Over the past ten years, the SBA has helped almost 435,000 small businesses nationwide get more than \$94.6 billion in loans. In Colorado alone, they have assisted nearly 17,000 customers in 2000 and contributed to the economy by helping to create and retain over 9,000 jobs. They contributed more than \$319.8 million in loan guarantees, and almost \$4.13 billion in government contracts.

In 2000, the Mi Casa Women's Resource Center expanded into Colorado Springs to assist women interested in starting their own business. This is an outstanding example of the type of ventures that SBA supports in Colorado and throughout the United States.

Mr. Speaker, small business in Colorado would not be as it is today if it were not for the Small Business Administration's dedication and help that they offer for people to live the American dream. For that, my friends at the SBA deserve hearty thanks and congratulations.

THE ARTISTS' CONTRIBUTION TO AMERICAN HERITAGE ACT)

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 26, 2001

Mr. HOUGHTON. Mr. Speaker, I am pleased to join my colleague from Maryland, Mr. CARDIN, together with a bipartisan group of our colleagues, in introducing the "Artists' Contribution to American Heritage Act of 2001". The bill would alleviate an unfairness in the tax law as it applies to charitable donations of property by the taxpayer/creator and significantly enhance the ability of museums and public libraries to acquire important original works by artists, writers and composers, and ensure the preservation of these works for future generations. The proposed legislation is the same as we introduced in the 106th Congress, except for advancing the effective date by a year.

Since 1969, the law has provided that the creator of the artistic property is only allowed a charitable deduction equal to the cost of the materials that went into the property. For example, an established artist who donates a painting to the local museum is allowed a deduction for the cost of the canvas, brushes and paint, etc. used to produce the painting. Of course, these amounts are de minimus. There is no real tax incentive to contribute such works of art for the public to enjoy. In fact, the tax law works in the other direction. It makes more financial sense to the creator to sell his or her work. If a collector or art buff buys a painting that appreciates over time, because the artist becomes well-established or was a known and collected artist when the painting was purchased, the collector is allowed a deduction for fair market value when the painting is contributed to the local museum. This is the fairness issue.

There has not always been such disparate tax treatment. Before 1969, the artists/taxpayers received the same treatment—the deduction was based on fair market value. The law was changed, primarily because of the perception that some taxpayers were taking advantage of the law through less than accurate valuations of their charitable gifts.

After the change in 1969, gifts of donor generated art work (paintings, manuscripts, compositions, artistic and historically significant correspondence and papers) to qualifying charitable organizations and governmental entities dropped significantly. Creators were more likely to sell their works than to contribute them. Tom Downey, a former colleague of ours, introduced similar legislation in 1985. In his floor statement he noted that Igor Stravinsky had planned to donate his papers to the Music Division of the Library of Congress the month the 1969 tax change was signed into law. Instead, the papers were sold to a private foundation in Switzerland. Now, 16 years later the situation has not improved. It is time to change our law to encourage rather than discourage such contributions.

There have been significant changes in the valuation process since 1969. All taxpayers making charitable contributions of art work (other than donor generated art work) are required to: (a) provide and/or retain relevant information as to the value of the gift, (b) provide appraisals by qualified appraisers or, in some cases, (c) subject them to review by the IRS's Art Advisory Panel, depending on the dollar amount of the contribution. These changes would apply to creator-donated property under our proposal.

In addition to the valuation safeguards already in the law, our proposal would add additional protections to prevent abuse. These include the following: (a) limiting the value of the deduction to the amount of income the creator received from similar property and/or similar activities, (b) providing that the deduction can only be claimed in the year of contribution, i.e. the carry over rules do not apply, (c) limiting the deduction to property created at least 18 months before the contribution, (d) limiting the deduction to gifts related to the purpose of the institution which receives it, and (e) excluding contributions of property (letters, memos, etc.) created by taxpayers in their role as employees or officers of an organization.

The benefit to the nation when artists are encouraged to contribute their work during their lifetime cannot be overemphasized. It allows the public, historians, scholars and others