

Theological Seminary in Chattanooga, Tennessee.

Mr. Speaker, Pastor Ed doesn't just encourage people to come to church, he goes out and gets them! He has assembled an armada of buses to go out into a 15-mile radius from Rosemount and bring people to his church and Sunday school. Then he sends the members of his congregation out into the world to spread the gospel and do good works to help people in need.

Under Pastor Ed's visionary leadership, First Baptist Church of Rosemount has developed a missionary program that oversees 46 missionaries in countries throughout the world, 7 Christian schools and colleges and numerous full-time Christian ministries right here in the U.S.

Also, Pastor Ed founded the First Baptist Church Christian School in 1971. Today, that school has produced 400 graduates, many of whom have entered the ministry full time throughout the world, as well as many other callings.

Pastor Ed has been recognized for his accomplishments time and again, and he has been honored with Doctor of Divinity Degrees from Hyles-Anderson College and Baptist Christian University.

A past President of the Minnesota Association of Christian Schools, Pastor Ed is now that group's Executive Director. He also serves as a member of the Board of Directors of both the American Association of Christian Schools and the General Council of Baptist Mid-Missions.

In these positions, he has traveled throughout the nation in recent years, spreading faith with an evangelistic and Biblical conference ministry.

Finally, Mr. Speaker, Pastor Ed Johnson has made a difference in politics and government both in Minnesota and our nation. From our work together in the Minnesota Legislature to save the option of home-schooling for Minnesota families to my very first and most challenging endorsing convention for Congress, Pastor Ed has been a key ally and loyal friend. I treasure his wise counsel and consider his friendship a true blessing.

Mr. Speaker, as Pastor Ed Johnson retires from his active ministry, we wish him and his wonderful wife, Ellie, all of God's blessings and thank him for the great impact his ministry has had on countless people in Minnesota and around the world.

May God bless you, Pastor Ed and Ellie, and may God bless America!

CONGRATULATIONS TO  
BELLEFONTE AREA HIGH  
SCHOOL MOCK TRIAL TEAM ON  
WINNING THEIR DISTRICT CHAMPIONSHIP

### HON. JOHN E. PETERSON

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Mr. PETERSON. Mr. Speaker, I rise today to acknowledge the accomplishments of a dedicated group of young students from Bellefonte Area High School in Bellefonte, Pennsylvania. I wish to pay tribute to those students on the Mock Trial team and their advisors who participated in the Mock Trial pro-

gram sponsored by the Pennsylvania Bar Association. This is the second year in a row that Bellefonte Area High School Mock Trial team has won the competition against other student teams in their district.

The Mock Trial program gives young students an opportunity to learn about the law, legal strategies, and courtroom etiquette and procedure. This is accomplished by "trying" a fictitious court case in front of an actual judge and jury. Student participants portray both the witnesses and the attorneys on both sides of the case. Members of the Bellefonte Area High School Mock Trial team were Erika Dillon, Karen Stringer, Jeremy Winn, Alex Henderson, Katey Glunt, Jon Judiech, Tim Williams, Sara Waugh, Justin Kirk Houser, and Joe Putnam. Their advisors were Ed Fitzgerald, Gregg Kohlhepp, and Assistant District Attorney Lance Marshall, who donated his free time to help these dedicated students.

Mr. Speaker, I urge my colleagues to join me in recognizing the Bellefonte Area High School Mock Trial team who brought deserved recognition to their school and community. Their enthusiasm and desire to learn the judicial system should be commended and encouraged by all. Their success demonstrates that today's youth are our leaders of tomorrow.

### IN RECOGNITION OF THE TOWN OF FREEDOM

#### HON. MARK GREEN

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Mr. GREEN of Wisconsin. Mr. Speaker, today before this House I recognize and honor the Town of Freedom, a Wisconsin community that exemplifies the American dream in its past, present and future.

On June 5, Freedom celebrates the 15th anniversary of its founding.

Freedom has a rich history. Its first inhabitants were Indians that called the area Sagola, which means "good morning." Some of Freedom's first settlers were James Jackson, an ex-slave, and his Native American wife. In recognition of his release from slavery, Jackson named the place "Freedom" in the years that followed, the demand for lumber from northeastern Wisconsin brought a number of Irish, German and Dutch immigrants to Freedom.

In 1848, Wisconsin gained statehood, putting Freedom one step closer to its formal foundation. In June of 1852, Ethan Powers, Albert Cook, and James Taylor met for the first time as the town's Board of Supervisors, marking Freedom's beginning that we celebrate this year.

Throughout the 19th Century, Freedom continued to build and prosper, growing along with the area's burgeoning timber industry. As the 20th Century arrived, and agriculture began to replace logging, the citizens of Freedom also began to change with the times. Like its Indian name, Sagola, meaning "good morning," today the citizens of Freedom have woken to the glory of a new day and continue to march forward toward a bright future ahead.

On this sesquicentennial anniversary of the inception of Freedom, I offer my congratulations to the town and its residents. Since its

founding, Freedom has lived true to its name, welcoming every newcomer and providing all with the liberty and independence to prosper.

### A TRIBUTE TO JIM AND MISTY JOHNSON OF LAVACA, ARKANSAS

#### HON. MIKE ROSS

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Mr. ROSS. Mr. Speaker, I rise today with a heavy heart to pay tribute to a young woman and colleague of mine, a pharmacy technician from Lavaca, Arkansas, along with her husband, Jim, and three-year-old daughter, Shea Nicole, who lost their lives in the Interstate 40 bridge collapse on May 26, 2002.

Misty Johnson was only 28 when she was so tragically killed, but in those 28 years she brightened the lives of friends, family, even her customers at Rose Drug Store in Paris, Arkansas. Her coworkers say Misty was fun to work with, always on time, and always ready to work hard.

Six years ago, she married Jim, her high school sweetheart. Their friends say no one can remember either of them having dated anyone but each other. Jim worked as a route sales representative for Wonder Bread, and started work at 3 am. He had to go to bed earlier than the rest of his family, and he made sure he kissed his daughter Shea every night before doing so. The two lived for their young daughter and always put her first in their lives. In fact, they were headed to Tulsa for a day at the zoo when their lives were unexpectedly taken.

My heart goes out to Misty's and Jim's parents, Hursel and Linda Henson and Juanita Brown Johnson, and their families. I know this is an extremely difficult time for them, and for all families who lost loved ones on that terrible day, and I keep them in my thoughts and prayers. While Misty, Jim, and Shea are no longer with us, their spirit lives on, in the lives of all those they touched.

### COMMENDING STATIONS ON MAKING THE TRANSITION TO DIGITAL TELEVISION

#### HON. CHRISTOPHER JOHN

OF LOUISIANA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Mr. JOHN. Mr. Speaker, I rise today to express my support for the ongoing efforts by our Nation's broadcasters to make the transition to digital television. This exciting new technology will open the door to a new world of possibilities like High Definition TV, interactive television, and expanded programming options.

I am proud that one of the broadcasters in my congressional district has taken a lead in making this advancement. KLFY, a Young Broadcasting station, currently serves residents in Louisiana's Seventh Congressional District with a digital signal.

It is no small accomplishment to make the transition to digital. Broadcasters across the country are making substantial investments in new transmitting facilities, new production

equipment, and in some cases new broadcast towers. Collectively, the broadcast industry has invested over a billion dollars into this new technology.

America's broadcasters have demonstrated their commitment to making the DTV transition, but they cannot do it alone. A collaborative effort by the FCC, cable operators, consumer equipment manufacturers and Congress is needed if we are to meet the timetable that has been established. Several issues must still be addressed to build on the progress that broadcasters are making in rolling out digital television to their viewers. In particular, we must work to overcome the economic and technical roadblocks that are currently preventing small broadcasters from successfully launching DTV.

Mr. Speaker, with the continued efforts of our Nation's broadcasters I am sure that we will overcome these obstacles and make a successful transition to DTV. I remain confident that the future of television is digital and I believe that future is bright.

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#### EXPATRIATE LEGISLATION

### HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Mr. RANGEL. Mr. Speaker, today I am introducing legislation to prevent tax avoidance through the device of renouncing one's allegiance to this country.

Citizenship in this country confers extraordinary benefits. Our citizens are able to enjoy the full range of political and economic freedoms that our government ensures. With the benefits of citizenship comes the responsibility to contribute to the common good. Avoiding that responsibility through renouncing citizenship should not be tolerated.

This country is fortunate in that it can depend on the voluntary compliance of its citizens to collect its taxes. In that respect, we are unique in the world. The willingness of our citizens to continue voluntarily to comply with our tax laws is threatened when very wealthy individuals can avoid their responsibility as citizens by turning their backs on this country and walking away with enormous wealth.

I reject any suggestion that my bill is a form of class warfare or motivated by class envy. It is true that my bill will affect only very wealthy individuals. Only very wealthy individuals have the resources necessary to live securely outside the borders of this country as expatriates. Closing a loophole that only the extraordinarily wealthy can utilize is not class warfare. It is a matter of fundamental fairness to the rest of our citizens.

Opponents of effective reform in this area have gone so far as to suggest that those reforms would be inconsistent with our Nation's historic commitment to human rights. I strongly disagree. The individuals affected by the bill are not renouncing their American citizenship because of any fundamental disagreement with our political or economic system. These individuals simply refuse to contribute to the common good in a country where the political and economic system has benefitted them enormously. Some opponents have gone so far as to compare the plight of these wealthy expatriates to the plight of the persecuted

Jews attempting to flee Russia. That argument is worthy of contempt. Our bill imposes no barrier to departure. Indeed, most expatriates have physically departed from this country before they renounce their citizenship.

For reasons that continue to puzzle me, there was a bitter partisan dispute in 1995 over this issue. The partisan nature of that debate obscured the fact that there was a genuine bipartisan consensus that tax avoidance by renouncing one's American citizenship should not be tolerated.

The dispute during 1995 involved an argument over the appropriate mechanism to be used to address tax-motivated expatriation. The Clinton Administration, the Senate on a bipartisan basis, and the House Democrats all supported legislation that would have imposed an immediate tax on the unrealized appreciation in the value of the expatriate's assets. The House Republicans supported a provision that imposed a tax on the U.S. source income of the expatriate for the 10-year period following expatriation. Armed with revenue estimates from the Joint Committee on Taxation that showed their version as raising more money, the House Republicans prevailed and, in 1996, enacted their version of the expatriation legislation.

There was an article in *Forbes Magazine* several years ago that summarized the effect of the 1996 legislation as follows: "It ain't workin'." Although the law appears to be draconian on its fact, there are plenty of loopholes. In the first quarter of 1999 alone, a grandson of J. Paul Getty; a son of the shipping magnate Jacob Stoll-Nielsen; and Joseph J. Bogdanovich, the son of the Star-Kist mogul, took advantage of those loopholes. The article suggests that many other expatriates deliberately have lost citizenship without formally renouncing it, believing that was a simple way to avoid the 1996 Act.

The 1996 legislation made several modifications to ineffective prior law expatriation provisions. It eliminated the requirement to show a tax-avoidance motive in most cases and eliminated one simple method of avoiding the rules, involving transfers of U.S. assets to foreign corporations. There were many other ways of avoiding those rules such as delaying gains, monetizing assets without recognition of gains, and investing indirectly through derivatives. Those techniques were left untouched.

The 1996 legislation made no serious attempt to prevent the avoidance of the estate and gift taxes, even though expatriation has been described as the ultimate technique in avoiding estate and gift taxes. Bill Gates, one of the wealthiest individuals in the world, has approximately \$90 billion in assets. If he were to die or transfer those assets to his children by gift, the potential liability would be substantial. If Bill Gates were to expatriate, he could immediately make unlimited gifts in cash to his children without any gift tax liability. If he expatriated ten years before he died, his entire \$90 billion stake in Microsoft could be transferred to his heirs with no income tax or estate tax ever being imposed on that accumulation of wealth.

Following is a brief summary of my bill.

#### SUMMARY OF BILL

The bill would impose a tax on the unrealized appreciation in the value of an expatriate's assets. The amount of that tax would be determined as if the expatriate has sold his assets for their fair market value on the

date that he expatriates. To the extent that those assets are capital assets, the preferential capital gains tax rate would apply.

The bill exempts the first \$600,000 (\$1.2 million for a married couple) of appreciation from the tax. It also exempts U.S. real property interests and interests in retirement plans.

The expatriate would be provided an election to defer the tax with interest until the property is sold.

The bill would eliminate the ability to avoid estate and gift taxes through expatriation by imposing a tax on the receipt by U.S. citizens of gifts or bequests from expatriates. The new tax would not apply in circumstances where the gift or bequest was otherwise subject to U.S. estate or gift taxes. In addition, the new tax would be reduced by any foreign estate or gift tax paid on the gift or bequest.

The bill would eliminate the ability to expatriate on an informal basis. It would require a formal renunciation of citizenship before an individual could avoid tax as a U.S. citizen.

Generally, the bill would apply to individuals formally renouncing their citizenship after the date of action by the Committee on Ways and Means. The provisions designed to prevent avoidance of estate and gift taxes would apply to gifts and bequests received after such date.

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#### CONGRATULATIONS TO KANSAS CITY'S DIGITAL BROADCASTERS

### HON. KAREN MCCARTHY

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Ms. MCCARTHY of Missouri. Mr. Speaker, the broadcasting business is unique in that it provides its service for free. Most communication mediums, like high-speed Internet, satellite TV, and cable require a subscription. But anyone willing to purchase a TV set and rabbit ears can enjoy local TV.

Three stations in my district have already invested to see that this tradition continues into the digital era. I would like to thank Hearst-Argyle stations KMBC, ABC, and KCWE, UPN, for their recent conversion to digital broadcasting on April 30, 2002, and again praise KCPT, Kansas City's public television station which has been broadcasting a digital signal since November 9, 1998. Actions speak louder than words, and these stations, through their actions, have demonstrated a commitment to the future of free, over the air television. KMBC, KCWE, and KCPT should be commended for making digital television broadcasts available to homes in Missouri's Fifth District.

I look forward to the ongoing transition to digital television, and I commend my local stations for leading the way. Let me offer my thanks and congratulations to them for flipping the digital switch.

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#### HONORING THE WOMEN VETERANS OF AMERICA

### HON. GEORGE W. GEKAS

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, June 6, 2002*

Mr. GEKAS. Mr. Speaker, I would like to take this opportunity to express my deepest