

Award and received that organization's prestigious Robert H. Schaffer Award in 1998. Dr. Reardon has been honored with citations from individual international fraternities such as Kappa Alpha Order, Sigma Alpha Epsilon, and Phi Gamma Delta, as well as from other colleges and universities throughout the country.

Dr. Reardon has also continued to be actively involved in the affairs of his own fraternity, Phi Delta Theta. His contributions and wise counsel as a devoted alumnus have earned the respect and admiration of these young men over the years.

A native of Clarksdale, Mississippi, Dr. Reardon is also a devoted member and leader at St. John's Catholic Church in Oxford.

I have known Sparky Reardon for more than 33 years. He is the personification of the excellence, achievements, and traditions that are the University of Mississippi. He has been a friend and mentor to thousands of students and colleagues during his remarkable career. I am proud to call him my friend and honored to join this tribute to his 25 years of service to Ole Miss and the state of Mississippi.

SIMPLIFY THE HOME OFFICE DEDUCTION HOME OFFICE TAX SIMPLIFICATION ACT

HON. MAC COLLINS

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 25, 2002

Mr. COLLINS. Mr. Speaker, I rise today, joined by my colleague the Majority Whip of the House, to introduce the Home Office Simplification Act. This legislation will provide much-needed simplification for home-based small business owners which will total 11 million this year.

Today's tax code allows an individual who operates a small business in their home to deduct certain expenses associated with running that home-based business. But not surprisingly, this provision of the tax code is incredibly complex. Since the vast majority of home business operators cannot afford an accountant or tax attorney to decipher all the requirements and avoid potential tax traps, they simply decline to file for the deductions that they are actually eligible for.

STANDARD DEDUCTION

First, the legislation creates a standard deduction of \$2500. Taxpayers who meet eligibility requirements could avoid the administrative and calculations nightmare required by itemizing by simply claiming a standard deduction. The \$2500 benefit is the equivalent of the average tax home office benefits claimed by those who filed in recent tax years. This amount would be indexed to annual inflation.

REPEAL OF DEPRECIATION RECAPTURE PROVISIONS

This legislation also addresses one of the key deterrents that prevent small business owners from claiming the tax benefits for a home-based business—depreciation recapture provisions. Under changes to the law made in 1997, a home-based business owner, like any other business, can depreciate or "write off" over time, capital asset investments they make in their business. However, if at some point they sell the home, then that depreciation must be "recaptured." The effect of that requirement is that homeowners do not get the full benefit of the capital gains tax exclu-

sion which exempts \$250,000 (\$500,000 for married) on the gain on the sale of a primary residence. The recapture provision put in place in 1997, should be repealed.

This legislation is an important step in the right direction—addressing the need to simplify the tax code for a growing sector of small businesses, the leading Job creators in our economy. The Home Office Simplification Act is a beginning effort to make the tax code more user-friendly for those entrepreneurs creating opportunities for themselves and their families at home.

ANNIVERSARY OF THE AMERICANS WITH DISABILITIES ACT

HON. JERRY F. COSTELLO

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 25, 2002

Mr. COSTELLO. Mr. Speaker, I rise today to celebrate the 12th anniversary of the Americans with Disabilities Act (ADA). As a cosponsor of this monumental legislation in 1990, I know how significant this legislation is to people with disabilities in my district and throughout the United States.

Before the ADA was enacted in 1990, most people with disabilities were shut out of mainstream American life because of the arbitrary, unjust, and outmoded societal attitudes and practices. When President Bush signed the ADA, the world's first comprehensive civil rights law for people with disabilities, into law in front of 3000 people on the White House lawn on July 26, 1990, the event represented an historical benchmark and a milestone in America's commitment to full and equal opportunity for all of its citizens. The emphatic directive presented in the legislation is that 43 million Americans with disabilities are full-fledged citizens and as such are entitled to legal protections that ensure them equal opportunity and access to the mainstream of American life.

The ADA recognizes that the surest way to America's continued vitality and strength is through the contributions of all its citizens. The achievements and accomplishments of individuals with disabilities are a milestone for this country as a whole and it is important to support the goals and ideas of the ADA. Mr. Speaker, I know my colleagues join me in honoring the 12th anniversary of the ADA and in strong support for strong protections of the rights of those with disabilities.

CONDEMNING ANTI-SEMITISM

HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 25, 2002

Ms. LEE. Mr. Speaker, I rise today to condemn the terrible acts of anti-Semitism that have taken place in the last year in the United States and abroad. We cannot stand by in silence and fail to speak out against violence and intimidation.

Recently, Congress passed H. Res. 393, a measure I was proud to cosponsor and support. H. Res. 393 decries the rising tide of anti-Semitism in Europe and cites an alarming

list of examples that stretch across the continent. Synagogues have been attacked; Jewish cemeteries have been defaced; Jewish students have been assaulted.

This resolution condemns anti-Semitism in Europe, as we should. We must also condemn it closer to home.

In my own district, in Oakland, California, federal agents are investigating suspicious fires at Beth Jacob Congregation. These acts of arson scarred a century-old building, but did not dim the spirit of this synagogue. Nor did they diminish the bonds of community: instead these acts of violence inspired gestures of friendship and support. Students at the Zion Lutheran School donated toys to replace playthings lost in the fires. These children have a lot to teach us about the power of friendship.

Sadly, we have much to learn. In addition to the fires at Beth Jacob, there have been other disturbing cases of intimidation and hatred against Jews.

In the Bay Area, on college campuses where traditions of tolerance and freedom of expression run deep, Jewish student centers have been vandalized. In the birthplace of the Free Speech movement, people have been harassed on the basis of their beliefs.

Diversity is one of our great strengths. Tolerance is one of our finest virtues. Hatred must not cloud these fundamental principles. We must strive to plant the seeds of peace and renew our commitment to these basic freedoms.

Burning a house of worship, a synagogue, is an act of terror. It is designed to instill fear and inspire hatred. And, yes, we must condemn such acts in Europe. And in California.

Violence and intimidation are utterly wrong. We must all condemn anti-Semitism, in all its forms.

Such acts are hate crimes. Just as I supported H. Res. 393, I strongly support other legislation to recognize hate crimes and to express the sense of Congress condemning violence and prejudice.

STATEMENT UPON INTRODUCTION OF THE WEB-BASED ENROLLMENT ACT OF 2002

HON. ADAM B. SCHIFF

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 25, 2002

Mr. SCHIFF. Mr. Speaker, I rise today to announce the introduction of a piece of legislation that will provide an e-government solution to the complicated process of signing kids up for health insurance, the SCHIP Web-Based Enrollment Act of 2002. This bill provides a simple, targeted method for expanding access to children's health care by giving states the flexibility they need to implement web-based enrollment programs for SCHIP.

The Balanced Budget Act of 1997 established the State Children's Health Insurance Program (SCHIP), a program that allows states to cover uninsured children in families with incomes that are above Medicaid eligibility levels. Like Medicaid, SCHIP is a federal-state matching program, but spending has fallen well below allotment levels for a variety of reasons. One of the most striking reasons is that states have had difficulty enrolling enough children to meet the allotment standards. Enrollment in SCHIP has involved lots of red-