

gains for individual taxpayers. The principal modification would reduce the basic deduction from gross income for the net capital gains of individual taxpayers to 38 percent, rather than 40 percent in the original legislation. Another modification would change the taxation of collectibles so that any gain or loss from the sale or exchange of a collectible would be treated as a short-term capital gain or loss. Consistent with the treatment of capital gains under current law, the tax rates that apply to capital gain income for regular tax purposes would also apply for alternative minimum tax purposes.

Under current law, the Schedule D has become very burdensome for ordinary taxpayers as they attempt to comply with the current capital gains tax law. The IRS estimates that a typical taxpayer with a capital gain will spend 5 hours and 20 minutes filling out his or her Schedule D. This is two hours more than in 1994. Moreover, the changes of making an error in filling out this complicated 54-line form have increased due to this additional complexity. In this respect, this bill's simple 38 percent exclusion for capital gains would be substituted for the confusing array of capital gains tax rates under current law, and at no cost to the U.S. Treasury.

Mr. Speaker, should the Ways and Means Committee decide to take up a tax bill this year, it is my hope that this legislation would be included as part of any ultimate package. We need to make the tax code less complex—and less burdensome—for the American taxpayer. The Capital Gains Tax Simplification Act of 1998 would go a long way toward achieving that goal.

Several of my colleagues on the Ways and Means Committee, including Representatives RANGEL, STARK, MATSUI, KENNELLY, McDERMOTT, LEWIS, NEAL and BECERRA, join me in introducing this legislation. I urge my other colleagues to join me in cosponsoring this capital gains simplification bill.

#### RETIREMENT OF JACK B. CRITCHFIELD

#### HON. BILL McCOLLUM

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, August 6, 1998

Mr. McCOLLUM. Mr. Speaker, I rise today to commemorate the retirement of Jack B. Critchfield, a good friend of mine. On June 30, 1998, Jack Critchfield retired from his post as Chairman of the Board of Florida Process Corporation, which is the holding company for Florida's second largest investor-owned electric utility. Jack was born and raised in Pennsylvania. He graduated from Slippery Rock State College with a Bachelor of Science degree, then went on to the University of Pittsburgh for a Master's Degree and a Doctorate. Jack also holds an honorary law degree from Rollins College, which is located in my district.

He began his career in academics as a history teacher and counselor at Rockwood High School in Pennsylvania, then went to the University of Pittsburgh as Dean of Admissions and Student Financial Aid, Asst. Chancellor and Associate Professor of Higher Education. After his accomplishments in Pennsylvania, he moved to Winter Park, Florida, where Jack was President of Rollins College. After devot-

ing many years to education Jack decided to enter the business world. He began his pursuit as President of Winter Park Telephone, then joined Florida Power Corporation as Vice President. Jack moved to the Florida Progress Corporation, the parent corporation of Florida Power Corporation, as Vice President of Energy and Technology, and was subsequently promoted to President and Chief Operating Officer. In Federal of 1990, he became Chief Executive Officer of Florida Progress Corporation, and a year later was named as Chairman of the Board.

Jack is the past chairman and current director of the Florida Council of 100. He is the former director of Barnett Banks of Florida, and of Barnett Bank of Pinellas County. He is also associated with and has devoted much of his time to Florida Chamber of Commerce Foundation and the Florida Endowment Fund for Higher Education.

Jack Critchfield also became very involved by dedicating time and energy as a member of the Governors Commission for Government By the People and was a remarkable Chairman of the Commission's Education Committee. Dr. Critchfield also worked persistently behind the scenes to bring professional and major league baseball to the state of Florida.

Jack has obviously been a very ambitious and successful man. Although he will continue his work in education, he will certainly be missed by the Florida Progress Corporation. I am sure Jack will spend more time improving his golf game and caring for his young daughter. I just hope that he remains as active as he has been. Mr. Speaker, Jack Critchfield is a great friend and I would like my colleagues to join me in wishing Jack the best as he retires.

#### THE NOTCH BABY HEALTH CARE RELIEF ACT

#### HON. JO ANN EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Thursday, August 6, 1998

Mrs. EMERSON. Mr. Speaker, today I am introducing legislation to assist the over 6 million senior citizens who have been negatively impacted by the Social Security Amendments of 1977. Seniors born between the years 1917 and 1921—the "Notch Babies"—have received lower Social Security monthly payments than those seniors born shortly before or after this five period. My legislation, the Notch Baby Health Care Relief Act, will offset the reduction in Social Security benefits by providing a tax credit for Medicare Part B premiums.

The approach taken in my new bill is different than that taken in my Notch Baby Act of 1977 (H.R. 146) or in any other Notch bill introduced in this Congress. In fact, the approach taken in this legislation was suggested to me by one of my own constituents—adjust Medicare insurance payments for Notch Babies. Specifically, my new bill provides a refundable tax credit for monthly Medicare Part B premiums for senior citizens born between the years 1917 and 1921, their spouses and their windows or windowers. The bill also eliminates the Medicare Part B premium late enrollment penalty for these individuals.

As health care expenses can take up a large proportion of a senior's retirement in-

come, this tax credit can go a long way to both correct the inequity caused by the Notch and to help seniors meet their health care needs. I urge my colleagues to review the Notch Baby Health Care Relief Act, to discuss this legislation with the seniors in their districts, and to join me in cosponsoring this important legislation.

#### V-103 FM AND WGCI AM/FM UNITY DAY

#### HON. DANNY K. DAVIS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, August 6, 1998

Mr. DAVIS of Illinois. Mr. Speaker, I take this opportunity to submit the following Proclamation:

Whereas for the first time in Chicago history, two competing radio stations V-103 FM and WGCI AM/FM have united to sponsor "Unity Day 1998", a community oriented event in Washington Park.

Whereas "Unity Day 1998" will bring together hundreds of thousands of people to collectively focus on family values, the power of hope, self-discipline and the strength of a unified people.

Whereas Unity Day is a daylong celebration highlighted by a festival of fun, entertainment, education and leadership from the community. V-103 and WGCI AM/FM are presenting special awards to several community social and cultural organizations; and

Whereas the DuSable Museum of African American History, HRDI, Inc., Old St. Paul Church, Westside Cultural Center (Douglas Park), and the Soul Children of Chicago are worthy of the Unity Day Awards; and

Whereas the DuSable Museum of African American History is the nation's oldest, non-profit institution devoted to the collection, preservation, interpretation and dissemination of African American History; and

Whereas the Human Resources Development Institute, Inc., (HRDI), is the largest African American behavioral healthcare and social service organization in the State of Illinois committed to improving the quality of life for people in all communities; and

Whereas the Soal Children of Chicago, founded in 1981 by Walt Whitman exemplifies Unity Day 1998 by promoting self-esteem, leadership and good moral character among our youth; and

Whereas the Westside Cultural Center, Douglas Park works to develop camaraderie, friendship and exposes our inner city youth to cultural and youth development activities; and

Whereas Old St. Paul Church provides spiritual guidance and support to our communities and support families, the power of love and hope; and

Whereas Marv Dyson, President and General Manager, WGCI AM/FM and Donald T. Moore, Senior Vice President and general manager, V-103 should be commended for their contributions and support of our communities; and

Whereas V-103, an award winning radio station consistently provides the best hits and dusties to primarily the African American communities; and

Whereas WGCI AM/FM, winner of many awards, "Plays the Hits" and "All Dusties

1390" plays Chicago's favorite dusties of all time; and

I therefore proclaim August 29, 1998 "V-103 FM and WGCI AM/FM Unity Day 1998 in Chicago".

#### HONORING MARIA OSUNA VALDEZ FOR OUTSTANDING CONTRIBUTIONS TO THE COMMUNITY

#### HON. ESTEBAN EDWARD TORRES

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, August 6, 1998*

Mr. TORRES. Mr. Speaker, I rise today to recognize Maria Osuna Valdez for her life long commitment to being a role model citizen and exemplary woman.

Maria was born on March 6, 1914, in San Ignacio, Sinaloa, Mexico. She was the fourth of five children to Eufemio Osuna and Magdalena Escobosa de Osuna. After her parents' death, Maria, then 16 years of age, went to live with her sister, Magdalena.

While living in the mining town of El Tambor, Mexico, Maria met and married Miguel Arrellano Valdez. In 1946, after having worked in the silver mines for many years, Miguel, an American citizen, moved back to the United States. Miguel went ahead to begin working and Maria stayed with their children before moving to Tijuana, Mexico, to begin preparing for their journey to the United States. In 1957, after much work and sacrifice, the Valdez family moved into their home in Montebello, California. Maria, with the help of the older children managed the family while Miguel worked in Los Angeles.

Maria was a homemaker who took care of their eight children. She supervised their activities while Miguel often worked double shifts. Their children were their pride and inspiration. They instilled in them the American Dream, strong religious beliefs and family values. All eight of their children graduated from institutions of higher learning and were exemplary citizens. After Miguel's death in 1987, Maria continued to guide and encourage their children and grandchildren and to instill in them the high expectations of the Valdez family.

Mr. Speaker, on Sunday, May 3, 1998, Maria passed away after a long illness at her home in Montebello, California. A 45 year resident of Montebello, Maria was devoted to her Catholic faith, her husband, her children and grandchildren. She is survived by her children Beatrice, Rudolph, Gloria, Ofelia, Michael, William, Robert, George; her brother Oscar; and 22 grandchildren and one great-grandson. Maria left her family a legacy of undying love, a devotion to her faith and a deep sense of family values. I ask my colleagues to join me in honoring Maria Osuna Valdez for being an outstanding resident of Montebello, California.

#### THOMAS AND MIRIAM RYAN: A CELEBRATION OF THEIR 40TH WEDDING ANNIVERSARY

#### HON. JAMES L. OBERSTAR

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, August 6, 1998*

Mr. OBERSTAR. Mr. Speaker, anniversaries are special, treasured milestones in life, a time

to gather family, friends, and loved ones to remember, re-live, rejoice and to share. One such special milestone was the celebration of the fortieth wedding anniversary of Tom and Miriam Ryan, on July 25, 1998, in Pine City, Minnesota.

Dozens of Tom and Miriam's friends joined their 82 children, grandchildren, and great-grandchildren for a spiritually uplifting mass at Immaculate Conception Church in Pine City and a joyous reception—lunch at the Rock Creek City Center, to re-live and remember. Tom and Miriam's inspiring forty years together.

I have known and loved this special couple and their beautiful family for over thirty years, and felt very privileged to participate in their remarkable festivity. I was profoundly moved by the outpouring of love and joy from all who shared with Tom and Miriam their anniversary, whose spirituality and majesty were best summed up in Fr. Michael J. Lyons' homily and the children's Tribute, both delivered at the mass, and which I ask unanimous consent to include in the RECORD, in the expectation that Americans everywhere will be ennobled and inspired by Tom and Miriam Ryan's beautiful example of life together.

HOMILY FOR THE FORTIETH WEDDING ANNIVERSARY OF THOMAS AND MIRIAM RYAN IMMACULATE CONCEPTION CATHOLIC CHURCH, PINE CITY, MINNESOTA, JULY 25, 1998

Forty years together in a union so time-prone as that of marriage calls for a special sort of celebration. And for once time is not the enemy but the celebration.

The combined ages of those gathered here is testament to the influence of the union of Tom and Miriam that took place forty years ago. Their previous marriages to spouses who predeceased their present union and whose memory they continue to cherish, along with the large number of children to whom they have given life and love, suggest that this fortieth anniversary is neither silver or golden, it must surely be considered platinum. And as is the case in the mining and processing of precious metals, the years have given Tom and Miriam their share of Gethsemane to remove the dross of selfishness and produce the kind of union they have achieved. All things considered, time has assayed their marriage and has marked it as genuine.

A fortieth wedding anniversary reminds us that the marriage covenant is not an instant achievement. As we say, the wedding may be for a day but the marriage is for a lifetime. Marriage calls for love, forgiveness, sacrifice, loyalty, faith and courage in shaping these virtues and through them the ongoing work in progress.

We live in an age however, when it is all too easy to forget the constant faithfulness of the heart and the single-minded dedication that are needed to arrive at this hour of recognition and acclaim. Instant food and communications, the immediate availability of so many consumer goods, masks the care and well-planned preparation and personal attention that the union of marriage demands. French fries are a long way from the care and preparation that mashed potatoes need. And cell-phones do not replace the time and companionship that the friendship and intimacy of marriage requires. And I might add, no one can replace parents in the task of forming children in the values that ultimately matter.

Incidentally, my personal experience of Miriam's cuisine is surely symbolic in the truest sense of the self-giving that is so characteristic of her marriage to Tom, most no-

tably during his recent illness. I cherish the memory of the Sunday brunches at their home in Pine City, the silver cutlery, the linen and fine delft, the overall ambiance but most especially the food prepared and arranged with the touch of the excellent visual artist that she is, and always in the tradition of French cooking of course. Considering which, the notion of "french fries" does seem to be a contradiction in terms!

Tom's dedication to Miriam too is a noteworthy as his compassion as a lawyer and politician for the poor and those who suffer injustice in any way. This compassion of his does not flow only from the genetic heritage of his revered uncle Monsignor John A. Ryan. An unrequited democrat—the Minnesota kind—Tom Ryan's concern flows also from his unwavering commitment to the preferential place which the poor are meant to enjoy in the mission and ministry of the Catholic Church, most especially perhaps here in America. Something which the Church needs to reconsider in its list of priorities frequently.

In any case, keeping in mind that marriage is always a work of grace in progress, we are celebrating what is hopefully some experience of Mount Tabor for Tom and Miriam on this their fortieth anniversary.

In this regard, I am reminded of another anniversary I was privileged to celebrate with my parents some seven years ago, a moment of quiet wonder and thankfulness for them and for every member of the family involved. I remember especially the way in which my parents seemed to be tolerantly amused by all the fuss, sensing at times our tendency to celebrate them as trophies. After all their love did survive the raising of myself! Behind their bemusement however, I sensed a secret quality to their happiness that not even their children could know, but which they would hopefully discover in their own marriages in due course; a subject of their constant prayer I suspect.

Children it seems nearly always think of their parents as existing only from the time they have known them. Like my parents however, Tom and Miriam share times and secrets and memories that are theirs and only theirs. In Yeats' words they too: . . . have found the best that life can give./ Companionship in those mysterious things/ That make a man's soul or a woman's soul/ Itself and not some other soul.

And so, Miriam and Tom, in the words of Paul to the Corinthians—one of our chosen Scriptures for your anniversary—because of the patience and kindness of your mutual love, its humility and forgiveness, your care and compassion for your families and for all of us, we know that the ageless Christ is with us here, joyful too over all that his grace and presence have worked in you. That miracle is surely encouragement and assurance to younger couples—and God knows they need it—that His grace is always sufficient to the fulfillment of their desires and dreams. Certainly, as the Gospel of John suggests, you have proven yourselves as Christ's special friends. You have been faithful to His trust and to each other's.

We celebrate you and we bless you! Rev. Michael J. Lyons, Pastor.

#### TRIBUTE TO MOM & DAD

Once upon a time there was a widowed man with five children; they called him dad; and a widowed woman with seven children they called mom.

On October 4, 1958 they got married; soon there were two more children, becoming a blended family of 16. Through a lot of faith, dedication, hard work and love, the family thrived.

We are here today to celebrate the union of these two people and the beautiful example