

prevent a nursing facility from using any individual as a feeding and hydration assistant in the facility unless the individual has completed a training and competency evaluation approved by their respective state.

Mr. Speaker, I urge my colleagues to join my efforts to assist millions of families across this nation by supporting the Long-Term Care Patient Protection act of 1998.

TRIBUTE TO CHIEF OF POLICE,  
NORMAN N. CHAPMAN, JR.

**HON. JOE SCARBOROUGH**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. SCARBOROUGH. Mr. Speaker, on October 14, 1998, the citizens of Pensacola and the State of Florida will be losing a man who has dedicated his life to protecting the people of Florida and ensuring the triumph of justice in our community. This gentleman has distinguished himself as a community leader, a dedicated law enforcer, and one of our nation's leaders in the war on crime. The man I speak about today is Chief Norman Chapman of the Pensacola Police Department.

I could praise Chief Chapman for his nearly twenty-five years of law enforcement, during which he served in all phases of Uniform Patrol, Tactile Patrol in high crime areas, the Detective Bureau, Investigations, and in Personnel and Training. I could mention the modernization and efficiency that Chief Chapman brought to the Pensacola Police Department over the last four years as Chief of Police. Or I could applaud his efforts to bring to justice Ted Bundy, one of history's most heinous mass murderers. But I'm sure Norman would say that those accomplishments were just part of his duty.

However, in my opinion, Mr. Speaker, Norman has gone above and beyond the call of duty throughout his distinguished career in the field of law enforcement. At a time when our nation calls out for principled leadership from public officials, it is fitting that today we honor a law enforcement professional who always went the extra mile to protect our citizens while striving to support and defend the Constitution of the United States. During his tour in Viet Nam, Norman Chapman came to know and respect our God given rights of freedom. He has never forgotten how important those rights are to the American way of life.

Norman's overall attitude and dedication to public service has been a model in the lives of the hundreds of law enforcement officers and professionals that he has trained, supervised, and encouraged. His legacy will remind new recruits that when at all possible, law enforcement officers should go beyond the call of duty to assist citizens in any way possible and to protect our system of justice from any and all adversaries.

As Norman departs the Pensacola Police Department, he can take pride in knowing that he influenced so many people in a positive way. As a father of two young boys, I sleep better at night knowing that our streets are safer and that our children are protected because of the life-long efforts of Norman N. Chapman, Jr.

HOLY ROSARY CELEBRATES 90TH  
ANNIVERSARY

**HON. JAMES H. MALONEY**

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. MALONEY of Connecticut. Mr. Speaker, it is with great joy that I bring to the attention of the House of Representatives and the American public the celebration in my congressional district of the 90th Anniversary of Holy Rosary Parish in Ansonia, Connecticut.

In the very early 1900's, the rather large Catholic Italian community of Ansonia was served by another local parish that was first formed by Irish immigrants. Church leaders in Hartford recognized the distinct cultural and language differences in the existing parish and moved to create a new one. And, on October 4, 1908, the Feast of the Holy Rosary, Reverend Bonforti celebrated the first Mass for the Ansonia Italian community and took the name, Holy Rosary, in honor of the feast day.

Over the next several decades, the Church continued to grow and serve the community. Many people played a major role in this growth process, including the Reverend Peter Manfredi, who on April 3, 1913, was assigned to the church as its administrator and served in this capacity for over forty years. While ministering to the needs of the parishioners, he gave the church a firm foundation that helped guide it through some very difficult times. Reverend Anthony Salemi came to Holy Rosary in July, 1954. Through his enthusiasm and spiritual dedication, he led the church for the next decade, and most notably, through the rigors of purchasing and paying off their first church building. Miss Annie Larkin, a lay person, established the religious education program as well as most other church parish organizations and served the church as a Sunday school teacher for more than thirty years.

The Reverend Vincent Iannetta, who served as pastor for thirty years starting in June, 1965, provided the leadership that led to a new church and under whose tenure the parish truly matured. Father Ronald Genua now serves as pastor and in just three short years has touched and enriched the lives of parishioners throughout the congregation.

Mr. Speaker, Holy Rosary is a mainstay of the community and serves this diverse parish well. On behalf of the 5th Congressional District and the House of Representatives, I congratulate all parishioners and clergy, past and present, on this 90th Anniversary and send best wishes for a very successful celebration and all continued success.

TRIBUTE TO ADDISON McLEON

**HON. DONALD M. PAYNE**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. PAYNE. Mr. Speaker, I would like my colleagues here in the U.S. House of Representatives to join me in honoring a man whose contributions to his community and to the entire state of New Jersey are legendary, former Assemblyman Addison McLeon of Jersey City. He will be honored on October 22, 1998 at a special event: "A Tribute to Addison

McLeon: A Lifetime of Community Leadership."

Mr. McLeon made history when he was elected the first African American from Hudson County to serve in the State Assembly, a post he held from 1966 to 1970. He also served in the Jersey City Housing Authority, beginning in 1954; as a member of the Jersey City Board of Education; as Director of Housing for the Essex County Urban League; and as a member of the Jersey City Branch of the National Association for the Advancement of Colored People (NAACP). In addition, he is the founder of the Civic Awareness Council, a citizens' action organization.

Assemblyman McLeon, who was born on June 17, 1921, attended public schools in Jersey City, including School Number 14 and Lincoln High School. He enrolled in Lincoln University, Pennsylvania in 1940, but his education was interrupted by World War II in 1944. He served in the U.S. Air Force during the war, rising from the rank of private within a year to Personnel Sergeant Major, the highest rank for enlisted men. He returned to Lincoln University in September of 1948 and received a Bachelor of Arts degree. He married the former Louise Williams and they produced three children.

Although former Assemblyman McLeon is retired now, he has remained an active and passionate advocate for the cause of justice and continued progress. He has truly been an inspiration to all who have had the privilege of knowing him.

Mr. Speaker, I know my colleagues join me in congratulating former Assemblyman McLeon and wishing him all the best.

HONOR THE VICTIMS OF THE  
UKRAINIAN FAMINE

**HON. DAVID E. BONIOR**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. BONIOR. Mr. Speaker, the Ukrainian famine of 1932-33 stands as one of the most tragic events of this century.

Millions of Ukrainian men, women and children were starved to death in one of the cruellest acts of inhumanity every recorded.

Ukraine was the breadbasket of Europe. Its land was rich and productive. Its farmers helped to feed the world.

So it made no sense in 1932 when peasants began to scavenge around in harvested fields for food—or when their diets were reduced to nothing but potatoes, beets and pumpkins.

Peasants began leaving Ukraine, trying to search for food in Russia and other neighboring territories, but they were soon turned back.

Instead of planting seeds for the next crop, peasants were reduced to feeding those seeds to their children.

As a result, little grain was harvested for the next crop, and the situation grew worse.

Soon, people began dying—millions of people.

Incredibly, as many as ten million may have died in this famine.

That's fully one-quarter of the people in rural Ukraine.

Of course, the truth about the famine was not revealed for far too long a time.

The Kremlin was starving the people of Ukraine to death, because Josef Stalin and the Soviet dictators wanted to avoid mass resistance to collectivization.

So they killed the peasants—slowly, deliberately, diabolically—through mass starvation.

The West did little at the time to put an end to the man-made famine. They continued to buy grain at cheap prices from Russia, taking more food away from the Ukrainian people.

We should never forget this tragedy.

We should honor the memory of the millions of victims.

And we should support the efforts of the people of Ukraine, who were subjected to the famine and to decades of oppressive Soviet rule, as they continue on their path to democracy, respect for human rights, and economic progress.

Mr. Speaker, I urge my colleagues to support this important resolution and stand together with the people of Ukraine.

#### TRIBUTE TO STEVE WATKINS

#### HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. BERRY. Mr. Speaker, I rise today to pay tribute to a member of my staff who has decided to pursue a new career.

Steve Watkins has been a part of my team since I came to Congress in 1997. Indeed our association goes further than that as he was the Press Secretary for my first campaign for Congress. Steve was critical in managing my transition from candidate to Member and establishing a healthy relationship with members of the press in Arkansas. Within a short time I named him District Director in recognition of the vital role he was playing in the 1st District.

As a native of the 1st District and a resident of Jonesboro, Steve has given his time, talent, and dedication to the people of Arkansas for the last two years. He has helped them with their interactions with the federal government, with vital water and sewer projects, and responded to their concerns.

Steve has decided to pursue a career with Arkansas State University, his alma mater, and although their gain is our loss, Steve will always be a part of our team wherever he is.

Steve I wish you the best of success in your new career and continued happiness for you, Audrey, Adam and Emma. On behalf of the people of the 1st District, of my wife Carolyn, and of all your colleagues in Jonesboro and Washington, I thank you for a job well done and wish you continued happiness and success.

WORLD FOOD PROGRAMME'S  
FRONTLINE: DOUGLAS BRODERICK OF ROCKLAND COUNTY,  
NEW YORK

#### HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. GILMAN. Mr. Speaker, Douglas Broderick of Rockland County, New York, is an important part of the U.N. World Food Program's

(WFP) history. Working for WFP since 1992, Broderick has been on the frontline of numerous crises including the former Yugoslavia, Somalia, and Rwanda.

Today, as a WFP Senior Advisor to the Country Director in North Korea, Doug Broderick is the senior American helping to run the biggest emergency operation in WFP's history.

WFP, which has been marshaling food aid for North Korea since government mismanagement and destructive floods hit the country, appealed to the international community to provide more than 600,000 tons of emergency food aid worth \$346 million for the 12 months through next March. Three years of disastrous flooding, droughts, and tidal waves exacerbated the already existing agricultural problems facing North Korea. The result has been chronic food shortages, widespread hunger, and malnutrition.

From Mr. Broderick's base in Pyongyang, WFP is currently delivering 392,000 tons of food to over 6 million persons or almost one-third of the population. He helps manage WFP operations including a staff of 74 and sub-offices in Chongjin, Hamhung, Sinuiju, and Wonson.

By the end of 1997, WFP was able to provide emergency food to over 2.6 million children aged 6 and under, one million hospital patients as well as 250,000 farmers participating in food-for-work agricultural projects.

In North Korea, children make up the largest group of recipients—totaling 5 million. WFP's aid targets the most vulnerable populations—children, pregnant, and nursing women, orphans and hospital patients.

On the event of World Food Day, I want to hail Doug Broderick and his team who are saving lives each day in North Korea. On behalf of Rockland County and the Nation as a whole, we are proud of Doug and his WFP colleagues in their work to end hunger around the world.

#### CONSOLIDATED TAX RETURN LEGISLATION

#### HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Saturday, October 10, 1998*

Mr. CRANE. Mr. Speaker, today, I am introducing, along with Representatives NANCY JOHNSON, BARBARA KENNELLY, JIM RAMSTAD and JERRY WELLER, legislation which would repeal a number of limitations contained in the consolidated return provisions of the Internal Revenue Code. These limitations, which were enacted in 1976, are a relic from a time when the financial services world, and the taxation of financial institutions, particularly insurance companies, was far different from today. The limitations serve no purpose today other than to make the application of the tax laws more complicated for both the taxpayers who have to follow them and for the Internal Revenue Service which must devote an inordinate amount of resources to review the tax returns when they are filed. Needless to say, these restrictions also place affiliated groups of corporations which include life insurance companies at an economic disadvantage compared with other corporate groups.

I had hoped that we would have been able to consider tax simplification in the consoli-

dated return provisions this year, as part of our ongoing efforts to make the tax laws easier to understand and administer. Unfortunately, that did not happen. It is my hope that introduction of this bill now will serve as a vehicle to focus attention on this problem and lead to repeal of these limitations when we consider tax legislation next year.

#### BACKGROUND

With that introduction, I would like to give a short explanation of the issues that this legislation addresses.

The consolidated return provisions in the tax laws were enacted so that the members of an affiliated group of corporations could file a single tax return. The right to file a "consolidated" return is available regardless of the nature or variety of the businesses conducted by the affiliated corporations. The thinking behind this is easy to understand. We should be taxing a complete business entity, not separate parts. It should not matter whether an enterprise's businesses are operated as divisions within one corporation or as subsidiary corporation with a common parent company. If the group is one economic unit, it should have to file only one tax return each year. The tax return should reflect the taxable income of the entire enterprise.

Corporate groups which include life insurance companies, however, are denied the ability to file a single consolidated return until they have been affiliated for at least five years. Even after groups with life insurance companies are permitted to file on a consolidated basis, they are subject to two additional limitations that do not apply to any other type of affiliated group. First, non-life insurance companies must be members of an affiliated group for five years before their losses may be used to offset life insurance company taxable income. Second, non-life insurance affiliate losses (including current year losses and any carryover losses) that may offset life insurance company taxable income are limited to the lesser of 35 percent of life insurance company taxable income or 35 percent of the non-life insurance company's losses.

Prior to 1976, life insurance companies could not file consolidated returns with other affiliated companies. The inability to file consolidated returns was of little consequence until the 1960s and early 1970s when states first began to change the laws to allow life insurance companies to have subsidiaries. Thus, the rules in present law were considered a modest step in the right direction.

The historical argument against allowing life insurance companies to file consolidated returns with other, non-life companies was that life insurance companies were not taxed on the same tax base as non-life companies. This argument is unfounded today. Prior to 1958, life insurance companies were taxed under special formulas that did not take their underwriting income or loss into account. Legislation enacted in 1959 took a major step toward taxing life insurance companies on both their investment and underwriting income. In fact, at the time the present law rules were under consideration in 1976, the Treasury Department took the position that full consolidation was consistent with sound tax policy.

In 1984 and 1986, Congress reviewed the taxation of life insurance companies and made a number of substantial changes that have resulted in these companies being subject to tax on their total income at the regular corporate