

the institution which secures my life, my liberty, and the pursuit of my happiness? I think not. And in the service of my country, I will learn to love it even more, and if the time comes to fight to preserve the freedoms of America, then I will, in the words of singer Lee Greenwood, "... Gladly stand up next to you, and defend her still today, for there (is) no doubt I love this land. God bless the U.S.A.!"

Thank you.

INTRODUCING THE DISASTER VICTIMS TAX FAIRNESS ACT

HON. BOB RILEY

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. RILEY. Mr. Speaker, the devastating storms that swept through Alabama and Georgia on April 8, 1998, left hundreds, if not thousands, of people's lives in shambles. Many of these families have lost every thing they own—their homes, their clothes, their life's work. Some have lost much more.

Unfortunately, they are not the only people who have been hit by severe weather. Already this year, the President has declared 21 natural disasters affecting over 350 counties nationwide. In a time of tragedy when people are trying to pick up the pieces of their lives and rebuild, the last thing they should be faced with is filing their federal income tax returns.

Fortunately, Mr. Speaker, Treasury Secretary Rubin has directed the IRS to extend the deadline to file federal tax returns for victims of the weather related disasters in 1998. This means that the IRS will not assess affected taxpayers in these areas late-filing or later-payment penalties unless they file after the new deadline. However, by law, the IRS must charge these taxpayers interest—at the current rate of 8 percent a year—on any unpaid taxes from the original due date (April 15, 1998) until the tax is paid.

In my view, charging disaster victims interest on their unpaid taxes after the IRS granted them an extension is unfair and irresponsible. It constitutes an undue hardship that should be remedied as quickly as possible. The Secretary has done the right thing by extending the filing deadline. Now, Congress must step up to the plate and do its part. For this reason, I am introducing legislation which will allow Secretary Rubin to waive any interest charged to victims of a presidentially declared natural disaster.

The Disaster Victims Tax Fairness Act will amend Section 915 of the Taxpayer Relief Act of 1997 (P.L. 105-34) to include federal disasters that occurred in 1998. It will apply only to residents of a presidentially declared federal disaster area and interest abatement will be offered solely to taxpayers who were granted a disaster related filing extension.

Mr. Speaker, in light of the tremendous emotional, physical, and financial strain placed on the victims of natural disasters, I do not believe that the federal government should add to these people's hardship by charging interest on taxes not paid by the April 15, deadline. I urge you to bring this legislation to the floor as quickly as possible so Congress can do its part in helping the victims of these natural disasters.

IN MEMORY OF MIKE HOTZ

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. KUCINICH. Mr. Speaker, I rise today to honor the memory of Mike Hotz for his years of dedication to his business and his family.

Born in Cleveland in 1919, Mr. Hotz grew up on the South Side of the city. While living through the Great Depression, he learned the trade of his father at the family-owned tavern, Hotz Cafe. Mr. Hotz graduated from Lincoln High School in 1938. Recognizing the importance of serving his country on the battlefield, Mr. Hotz entered the armed services in 1942 at the height of World War II. As a staff sergeant in the Sixth Night Fighter Squadron, he fought in the Pacific and was awarded the Asiatic Pacific Theater Ribbon for his efforts.

After the war, Mr. Hotz returned to Cleveland to own and operate Hotz Cafe. While he served drinks and prepared food, he also helped his customers through hard times, dispensing financial and personal advice. Mr. Hotz joined the Alcoholics Anonymous Association in 1966 to share this much-needed advice to struggling alcoholics. He finally retired from the tavern business in 1982 and moved to Florida. When he returned to Ohio a few years later, he worked at a funeral home and continued to enjoy being near his family.

Mr. Hotz's devotion to his family exhibits his spirited nature and his love for humanity. He is survived by his loving wife Lottie, his son Michael, his daughter Michele, four grandchildren, and many nieces and nephews.

My fellow colleagues, join me in saluting the life of Mike Hotz, a devoted father, husband, and community servant.

TRIBUTE TO RABBI JACK M. ROSOFF

HON. FRANK PALLONE, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. PALLONE. Mr. Speaker, on May 16, 1998, Rabbi Jack M. Rosoff of Congregation B'nai Israel in Rumson, NJ, will be honored on the occasion of his retirement after 34 years of devoted service to his congregation and his community. It is a great honor for me to join in paying tribute to this great religious leader, who has done so much to foster positive values among young people and has courageously fought against bigotry.

Since 1964, Rabbi Rosoff has led the growth of the Congregation, quadrupling its members to the present total of 600 families. He has also presided over the expansion of the religious school, which now provides education for 300 students from kindergarten through grade 12. He developed the Israel Scholarship Program, enabling all junior students to spend six weeks in Israel. Rabbi Rosoff's organizational and motivational skills in the service of good causes was evidenced by raising over \$3 million for the United Jewish Appeal and Israel Bonds through inspiring High Holy Day appeals, as well as his organizing and chairing the first Madison Square Garden rally for Soviet Jewry. He led the annual

Walk for Israel, involving many synagogues in the Shore Area, and he led moving Holocaust Memorial Day Services every year.

Rabbi Rosoff has been devoted to every aspect of his service to the Congregation, officiating outstandingly at life's joyous events—Bar and Bat Mitzvahs, weddings and brides—as well as counseling families and individuals a times of sickness, stress and bereavement. He organized and led the Rabbi's Bible Study and other Adult Education activities, and every week, through his inspiring sermons, he urged the members of his Congregation to join him in confronting the most serious issues.

Rabbi Jack Rosoff bravely confronted discrimination everywhere he found it. When B'nai Israel, and a nearby Catholic church, were desecrated by vandals, he organized and led the response by more than 25 houses of worship in the Greater Red Bank religious community. He served as a strong influence in securing equal rights for women in all religious observances, and was a key figure in securing acceptance of women as rabbis in the Conservative movement.

Mr. Speaker, Rabbi Rosoff's list of associations, tributes and awards is a long one. Among his leadership positions were First President of the Shore Area Board of Conservative and Reform Rabbis, President of the New Jersey Rabbinical Assembly of United Synagogue and Rabbinical Assembly Representative to the American Conference on Soviet Jewry. He has served on the Board of Directors of Riverview Medical Center, Board of Directors of the Monmouth County Mental Health Association, where he chaired the Suicide Prevention Committee, Board of Directors of the Monmouth County Day Care Center, Board of Trustees of the Monmouth County Action Program and a member of the Planned Parenthood of Monmouth County Clergy Advisory Council. The Rabbi was Founder/Director of the Pastoral Counseling Institute for Clergy at Brookdale College, was a founding member of the Greater Red Bank Interfaith Council, and supported active participation in the Lunch Break program for the needy in the Red Bank area. He received the Jerusalem City of Peace Award from Israel Bonds and the Israel Solidarity and Aliyah Laregal awards for promoting tourism to Israel.

Finally, Mr. Speaker, the Other Body was honored by Rabbi Rosoff's presence when he delivered the opening prayer at the United States Senate.

Mr. Speaker, Rabbi Rosoff has recently been battling cancer. Just as Rabbi Rosoff has prayed for so many during his years of service to Congregation B'nai Israel, our prayers are now with him. For his years of service, he has richly earned the admiration, gratitude and love of his Congregation and our entire community.

IN HONOR OF ASSUMPTION GREEK ORTHODOX 70TH ANNIVERSARY

HON. DAVID E. BONIOR

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. BONIOR. Mr. Speaker, today I have the honor to recognize Assumption Greek Orthodox Church and Cultural Center as they celebrate their 70th Anniversary on April 5, 1998.

Father Kavadas and the members of the Parish will be joined by Archbishop Spyridon, the first American Born Archbishop, to celebrate this historical event.

Throughout the past seventy years, the members of Assumption Greek Orthodox Church have joined together to create a strong spiritual community. The leaders and founders realized that many people depend on the emotional, educational, and spiritual support they receive from their church. To see that these needs are met is a difficult yet rewarding endeavor. I commend the church for all their efforts.

On Sunday, the members of Assumption Greek Orthodox will participate in a very special service. At 11:00 a.m., Archbishop Spyridon will consecrate with Holy Water and Sacred Myrrh a unique holy icon of the Virgin Mary with the Child, similar to Our Lady of Perpetual Help. This icon will be called "Our Lady of the Great Lakes," a name chosen to establish a Protectress for this area of the world.

I would like to congratulate the congregation of Assumption Greek Orthodox Church on this proud milestone—especially the pioneers who played such an important role in the early years. May the next 70 years be as fruitful as the past.

THE REAL McCOYS

HON. BOB FILNER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. FILNER. Mr. Speaker and Colleagues, I rise before you today to honor Michael and Patricia McCoy, two tireless advocates for the environment who recently received the National Wetlands Award for their volunteer leadership from the Environmental Law Institute.

The National Wetlands Award, also co-sponsored by the U.S. Environmental Protection Agency, the National Resources Conservation Service, the U.S. Fish and Wildlife Service, and the National Marine Fisheries Service, recognizes outstanding individuals who have demonstrated an extraordinary commitment to the conservation and restoration of the nation's wetlands.

The McCoy's certainly qualify! In a region where the majority of wetlands have been lost to dredging, filling, and other activities, the McCoy's two-decades of activism to preserve and protect the Tijuana Estuary is a remarkable achievement. With their vision and boundless dedication to this cause, Mike and Pat have organized community support, educated the public about wetland resources, and shaped local policy to protect wetlands for future generations. The McCoy's have enabled us to leave a living, vibrant legacy to all our children in the San Diego and Tijuana areas.

As was said in their nomination for the award, "the Tijuana River National Estuarine Research Reserve owes its existence to the McCoy's. Destined to become a marina in the 1970s, this 2,500-acre reserve now includes a U.S. Fish and Wildlife Service Refuge for Endangered Species, Border Field State Park, an outdoor research lab, and a visitor center that highlights the estuary's wildlife."

In 1979, the McCoy's founded the Southwest Wetlands Interpretive Association, dedicated to the protection and acquisition of wetlands and to public education. The Association's volunteers today help staff the Tijuana Estuary Visitor Center. The McCoy's, the Association and its subsidiary, the Friends of South Bay Wildlife, are currently working to establish about 2,400 acres of salt ponds and wetlands as a National Wildlife Refuge in San Diego Bay.

Mike and Pat's activities involving the Tijuana Estuary and south San Diego wetlands are too numerous to list, but they include Pat McCoy's supervision, as a volunteer, of the construction of a tidal restoration channel and a U.S. Navy mitigation project to remove concrete from the Estuary. Mike's strong research background is instrumental in strengthening linkages with local universities and creating a unique partnership with San Diego State University resulting in the Estuary being a field station of the university. They have served on or helped to create almost every committee or board that guides the Estuary's fate.

From 1983 to 1993, the McCoy's helped build a novel wastewater treatment and recovery system in Tijuana, Mexico to treat raw sewage that would otherwise flow north into the Tijuana Estuary. This project became a model for alternative treatment demonstrating water reuse in desert climates and developing countries.

I know that Mike and Pat McCoy believe that a thriving wetland is the only reward and testament to their efforts that is needed. Their volunteer work, however, goes so far above and beyond the call of duty, that it is past time to recognize the McCoy's with this impressive national award. I want to thank these dedicated visionaries on behalf of all of the people of San Diego County and beyond who will appreciate the beauty of these wetlands. These are the real McCoy's!

CERTIFICATION, AS SEEN FROM THE BORDER

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 22, 1998

Mr. HAMILTON. Mr. Speaker, I commend to my colleagues' attention the excellent article written by our colleague from Texas, SILVESTRE REYES. We all have something to learn from Mr. REYES—a Border Patrol Agent of 26 years, including 11 years as a Sector chief in McAllen and El Paso.

[From the Home Index Search Archives, Washington Post, Apr. 20, 1998]

AN ALLY IN THE WAR ON DRUGS

(By Silvestre Reyes)

I live on our nation's border with Mexico. I have firsthand knowledge and experience of our nation's "war on drugs." I spent more than 26 years of my life on the front line of that "war" as a Border Patrol agent, enforcing our nation's immigration and narcotics laws. For 11 of those years, I was the Border Patrol sector chief in McAllen, Tex., and El Paso.

The most important lesson I learned while working on the border is that to be success-

ful in our fight against drug trafficking, we must help Mexico reform its police apparatus as well as its legal and judicial systems. If the United States and Mexico are to stop drug smuggling, we must cooperate and work in an environment of mutual understanding. Because about 80 percent of the cocaine on the streets of the United States passes through Mexico, its cooperation is vital to any counter-drug effort. Merely criticizing Mexico achieves nothing.

The United States consumes more than \$5 billion a year in illegal drugs. We should own up to our responsibility and stop trying to blame others. Indeed, a recent survey found that 46 percent of Americans believe that Americans are responsible for the problem of illegal drugs in the United States. Interestingly, 50 percent of those same Americans believe that certification should be made tougher. They believe that we as a country are responsible for creating the demand, but we need to punish foreign nations for our problems. We should not continue to use the certification process as a forum to vent the frustrations we as a nation feel about the devastating impact of drugs on our communities.

The Mexican government bristles at the annual certification process, viewing it as an affront to their nation and an infringement on their sovereignty. The Mexican ambassador to the United States, Jesus Reyes-Heroles, refers to the certification process as "the most stressful period each year in the relationship between the two nations. This stress does not, in our view, enhance the cooperation essential to defeat this mutual scourge."

Our nation shares a 2,000-mile border with Mexico, but we along the border share more than that with our neighbors to the south. Not only have our economies long been interdependent, but our cultures also are tied by more than 400 years of history.

Since the implementation of NAFTA in 1993, communities on both sides of the border have become an integral part of the hemispheric trade success of North America with Latin America. American exports to Mexico increased by 126 percent from 1990 to 1996. The trade pact not only makes economic sense, it is also a logical evolution of international trade and commerce. It is a vibrant success story in the making, but it can be jeopardized by the process of certification and the contentious issues associated with it each year.

Mexico's efforts in this "war on drugs" are notable and should not be overlooked. In the past year, Mexico has enacted money-laundering legislation and created new investigative units to help root out official corruption. The Mexicans also have begun to rebuild their anti-drug institutions under the leadership of Attorney General Jorge Madrazo.

The Mexican government also has improved its efforts relating to extradition and has signed a bilateral extradition protocol. Mexico City already has approved the extradition of 27 fugitives from U.S. justice. Of the 27, 13 fugitives were extradited (seven for drug crimes) while the remaining 14 have appealed their extraditions.

We must continue to build on this kind of progress. The United States policy of judging the drug-fighting efforts of other countries is counterproductive and must be changed if we are to have any real impact on international drug trafficking. We must develop a process in which we engage our partners through cooperation rather than confrontation.

The writer, a Democrat, is a U.S. Representative from Texas.