

Kahn and Sheila B. Kamerman (cross-national studies of social services) and David Fanshel (children in foster care).

As Columbia University School of Social Work, and the social work profession as a whole move into their second centuries, they will be challenged to respond to ongoing social changes and new social problems. Now more than ever, we will need well-trained and dedicated social workers to work with troubled children and families, organize communities for change, conduct cutting edge research, administer social programs, and alleviate society's most intractable problems.

It is with appreciation and admiration that I extend my best wishes to the Columbia University School of Social Work on its Centennial and look forward to its future achievements.

TRIBUTE TO SENATOR TERRY SANFORD

SPEECH OF

HON. MARTIN FROST

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, May 20, 1998

Mr. FROST. Mr. Speaker, it was with great regret that I learned of the death of my friend, Terry Sanford. During his illustrious career, Terry Sanford served as Governor of the State of North Carolina, a U.S. Senator, and President of Duke University.

I was lucky to know Terry personally, and to be able to call him a friend. In 1989, Terry Sanford and I traveled together to Budapest as part of the Interparliamentary Union. There, we worked to bring the tools of democracy to the newly formed parliaments in Eastern Europe.

When Terry Sanford became Governor in 1961, he faced a difficult time of racial unrest in this country. Governor Sanford proudly stood up to those who called for turning back the clock on race relations, and instead blazed a new trail for his state, and this country, in his commitment to equal rights for all.

As Duke President, he created the University we know today as a world leader in medicine, the arts, political science and the humanities. During his 16 year tenure, he took what was once a small southern University, and transformed it into one of the Nation's top ten schools. And still, his public service wasn't done, because in 1986, he served with distinction as a U.S. Senator.

His tenure as a Senator was a continuation of all that he had worked for during his entire career, fighting for public education and the improvement of his Nation.

It was an honor and a privilege for me to know Terry Sanford. Clearly, Terry's hard work and dedication to public service have improved the lives of all Americans, and he will be sorely missed.

LIMITING JURISDICTION OF FEDERAL COURTS WITH RESPECT TO PRISON RELEASE ORDERS

SPEECH OF

HON. BART STUPAK

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 19, 1998

Mr. STUPAK. Mr. Speaker, I rise today to oppose H.R. 3718, a bill to limit the authority of federal judges to remedy inhumane prison conditions.

Under this bill, no individual convicted of a felony could be released from prison—or not admitted to a prison—by a federal court solely on the basis of prison conditions. In many instances, this bill would keep women prisoners who are sexually abused in the inhumane prison condition or keep mentally ill patients who are physically abused in an inhumane prison situation. It also means that the court would be prohibited from remedying Constitutional violations in prisons, including prisons so overcrowded that they violate the Eighth Amendment ban on "cruel and unusual punishment."

Another flawed aspect of this bill is the provision which terminates all ongoing consent decrees in prison condition cases, even those which do not involve prisoner release orders. A consent decree is a voluntary contract between two parties to end the active phase of litigation. This bill does not close the case—it simply prevents the states from negotiating a resolution of the case. In many of these cases, however, the state or local government wants to remain under the consent decree rather than expend resources litigating over conditions that are clearly unconstitutional. This bill forces states to litigate cases they don't want to litigate, and is an incredible breach of states' rights.

One of the decrees that would be terminated under this bill is one in my home state of Michigan. A consent decree was entered in Michigan to protect mentally ill prisoners who were routinely confined in isolation without mental health care. Several inmates committed suicide and engaged in self-mutilation, including two prisoners who cut off their penises. This legislation would end the Michigan decree, and force the state to enter into costly litigation in order to address a problem that has been solved by the consent decree.

Congress has no business dictating to states how they should resolve litigation involving state institutions. If a state has decided that a consent decree best meets the state's needs, Congress should stay out of it.

Mr. Speaker, this bill overreaches the bounds of the Constitution and violates the basic tenets of states' rights. It also makes it difficult for the court to remedy inhumane prison conditions, and I urge my colleagues to vote to defeat this misguided provision.

A BILL TO ELIMINATE AN UNWARRANTED TAX BENEFIT

HON. BILL ARCHER

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, May 22, 1998

Mr. ARCHER. Mr. Speaker, today, in coordination with the Treasury Department, I am in-

troducing H.R. 3947, a bill to eliminate an unwarranted tax benefit which involves the liquidation of a Regulated Investment Company ("RIC") or Real Estate Investment Trust ("REIT"), where at least 80 percent of the liquidating RIC or REIT is owned by a single corporation. Identical legislation is being introduced in the Senate by Senator ROTH and Senator MOYNIHAN.

The RIC and REIT rules allow individual shareholders to invest in stock and securities (in the case of RICs) and real estate assets (in the case of REITs) with a single level of tax. The single level of tax is achieved by allowing RICs and REITs to deduct the dividends they pay to their shareholders.

Some corporations, however, have attempted to use the "dividends paid deduction" in combination with a separate rule that allows a corporate parent to receive property from an 80 percent subsidiary without tax when the subsidiary is liquidating. Taxpayers argue that the combination of these two rules permits income deducted by the RIC or REIT and paid to the parent corporation to be entirely tax-free during the period of liquidation of the RIC or REIT (which can extend over a period of years). The legislation is intended to eliminate this abusive application of these rules by requiring that amounts which are deductible dividends to the RIC or REIT are consistently treated as dividends by the corporate parent.

RICs and REITs are important investment vehicles, particularly for small investors. The RIC and REIT rules are designed to encourage investors to pool their resources and achieve the type of investment opportunities, subject to a single level of tax, that would otherwise be available only to a larger investor. This legislation will not affect the intended beneficiaries of the RIC and REIT rules.

The legislation applies to distributions on or after today. A technical explanation of the legislation is provided below.

The bill provides that any amount which a liquidating RIC or REIT may take as a deduction for dividends paid with respect to an otherwise tax-free distribution to an 80-percent corporate owner is includible in the income of the recipient corporation. The includible amount is treated as a dividend received from the RIC or REIT. The liquidating corporation may designate the amount treated as a dividend as a capital gain dividend or, in the case of a RIC, an exempt interest dividend or a dividend eligible for the 70-percent dividends received deduction, to the extent provided by the RIC or REIT provisions of the Code.

The bill does not otherwise change the tax treatment of the distribution under sections 332 or 337. Thus, for example, the liquidating corporation will not recognize gain (if any) on the liquidating distribution and the recipient corporation will hold the assets at a carryover basis.

The bill is effective for distributions on or after May 22, 1998, regardless of when the plan of liquidation was adopted.

No inference is intended regarding the treatment of such transactions under present law.

TRIBUTE TO MIDWOOD HIGH
SCHOOL AT BROOKLYN COLLEGE

HON. MAJOR R. OWENS

OF NEW YORK
IN THE HOUSE OF REPRESENTATIVES

Friday, May 22, 1998

Mr. OWENS. Mr. Speaker, I rise today to pay tribute to the students, parents, and faculty of Midwood High School at Brooklyn College. On May 22, 1998, the United States Department of Education selected the school as one of 166 winners of the Blue Ribbon Award. These outstanding individuals have not been celebrated as sports heroes and entertainment celebrities; but a tradition of academic excellence has been established at Midwood High School. These students, parents and educators have tirelessly dedicated themselves to achieving academic excellence that is necessary to prepare our young people for the challenges of the next century.

Midwood High School at Brooklyn College, a secondary school of 4,000 students in Brooklyn, New York, is located in a middle class, urban environment. It is a model school of academic excellence within an integrated instructional setting. The student population consists of 43% African American students, 10% Latino students, 17% Asian students, and 30% students of other nationalities. Students wishing to attend Midwood High School may apply to one of three programs: the Medical Science Institute, the Humanities Program, and the Collegiate Program.

Mr. Speaker, I feel some degree of personal pride in this achievement. For the last five years I have been a guest of the annual Midwood Student Congress. At their Congress students debate issues and take votes. A bill to greatly increase taxes on tobacco won a narrow victory this year. This activity is just one more example of the comprehensive excellence of the program at Midwood.

During the 1986–87 school year, Midwood High School was named a School of Excellence by the United States Department of Education. In 1994, the school was also selected by Redbook Magazine as one of America's fifty outstanding high schools. Of the 1997 graduating class:

Ninety-eight percent of the students went to college.

Over seventy percent of the students earned Regents endorse diplomas.

The school's SAT mean scores were significantly above the national mean.

The school was rated as one of the top fifty high schools in America by the College Board Advanced Placement Program.

Students were awarded \$28 million in college scholarships.

For the fourth year in a row, Midwood ranked among the ten top schools in the nation in the Westinghouse Research Competition.

Sixty-four students were ranked Advanced Placement scholars by the College Board.

Two Midwood seniors were selected as National Merit finalists.

Ten Midwood students received commended status in the 1997 Achievement Program.

The National Council of Teachers of English presented a writing achievement award to a Midwood senior—the tenth year in a row that this prestigious award was presented to Midwood High School.

In the New York Academy of Science 1997 Science and Technology Expo, eight Midwood students received awards.

Ten students received awards in a science competition sponsored by the Rockefeller Foundation.

University students at Midwood High School are enriched in various ways by the academic and physical resources of Brooklyn College:

They are encouraged to enroll in courses at the college campus, if qualified.

They have the opportunity to use the college library.

They participate in appropriate college cultural and career programs.

They conduct research under the tutelage of college professors.

They take Midwood High School laboratory classes on the college campus.

They hear distinguished scholars from the college who visit Midwood as guest lecturers.

We must create an atmosphere where our students are inspired and given incentives to strive for excellence. I salute Midwood High School for their outstanding academic performance. Each student, teacher and parent is part of a process of creating an environment in America where education is exalted, where academics and intellectual activities are raised to a new level.

Midwood High School students are provided with a great Opportunity-To-Learn and they use it well. We salute Principal Lewis Frohlich and all of the teachers and students of Midwood High School.

IN HONOR OF WARWICK H.
JENKINS

HON. MARTIN FROST

OF TEXAS
IN THE HOUSE OF REPRESENTATIVES

Friday, May 22, 1998

Mr. FROST. Mr. Speaker, I rise today to honor Mr. Warwick H. Jenkins of Waxahachie, Texas, in celebration of his 50th anniversary as a licensed and practicing attorney.

Mr. Jenkins grew up in Waco, Texas, and attended college at Baylor University. When America entered World War II, he enlisted in the United States Army, left Baylor, and served his country in the European theater. Mr. Jenkins participated in the landing at Normandy, the Battle of the Bulge, and the crossing of the Rhine. He returned to Baylor after the war, and attended law school there on the G.I. Bill. Mr. Jenkins graduate from law school in 1948, and moved 64 miles north of Waco to Waxahachie in order to begin his practice. Mr. Jenkins is the founder and president of Jenkins & Jenkins, P.C.

Mr. Jenkins has also found time in his busy work schedule to become an active member of his community. He teaches Sunday school at the First Baptist Church, served as City Attorney for Waxahachie, and is a past president of the Chamber of Commerce and the Lions Club. He has also been active on all political levels, having served as Democratic County Chair and as a member of the State Democratic Executive Committee.

Mr. Jenkins is the father of four children, Jim, John, Laura, and Clay, and eight grandchildren.

My fellow colleagues, please join me and his family in recognizing Mr. Warwick H. Jen-

kins, an outstanding attorney and active member of his community.

100TH ANNIVERSARY OF EMMANUEL
BAPTIST CHURCH, TOLEDO,
OH

HON. MARCY KAPTUR

OF OHIO
IN THE HOUSE OF REPRESENTATIVES

Friday, May 22, 1998

Ms. KAPTUR. Mr. Speaker, I rise today to acknowledge the many contributions that Emmanuel Baptist Church has made to my district during the past 100 years of existence. Founded as the Oakwood Baptist Church in 1898 and merged with Heston Street Baptist Church in 1911, the congregation moved to its current location, on Laskey Road, in 1961. The Church established a school in 1967 and grew, grade by grade, until a new high school building was built in 1978. This school can now be proud of an enrollment over 400.

The Church ministers to community members of all ages; from a weekly club, AWANA, for preschool through sixth grade, to a part-time visitation pastor, Rev. Charles Vermilyea, who calls on those hospitalized or with special needs. Other ministries include Ladies Alone for widows, Shepherds Ministry for those mentally handicapped, and Campus Bible Fellowship for students at the University of Toledo. Their charity does not stop there, as 20% of the weekly offerings go to missionary endeavors.

The activities of the Church also extend far beyond the boundaries of my district. In fact, this Anniversary celebration began with plans to build a new auditorium for a mission church in Crato, Brazil. Dozens of parishioners traveled to Brazil to assist in the building of the auditorium.

The Emmanuel Baptist Church has been a meaningful part of our community for over 100 years, and we hope for just as many years to come. Let us offer prayer and honor to the members of Emmanuel Baptist Church just as they have offered prayer and honor to the members of our community for a century.

TRIBUTE TO MELVIN JACOBSON

HON. BART STUPAK

OF MICHIGAN
IN THE HOUSE OF REPRESENTATIVES

Friday, May 22, 1998

Mr. STUPAK. Mr. Speaker, I'd like to take a moment to reflect on the meaning of volunteerism and community service as personified by an individual in my congressional district.

We've all met such people in our personal and professional lives, people who have made the act of giving of themselves almost second nature. We soon recognize them in our communities, even if we may not always know them personally, because we see them on one day cooking pancakes at a benefit breakfast, and perhaps on the next evening we may see them serving as an auxiliary traffic police officer at an event like a parade.

Gogebic County in the Upper Peninsula of Michigan is blessed with such a volunteer and community servant. Mr. V. Melvin Jacobson