

5½ years have passed since the Johnson decision will not lessen enthusiasm for protecting Old Glory. I strongly urge my colleagues to join me in passing a constitutional amendment which would give the States and the Federal Government the authority to prohibit desecration of the American flag.

TRIBUTE TO DR. RUSSELL KIRK

**HON. DAVE CAMP**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. CAMP. Mr. Speaker, I rise on this historic day to honor a man whose life was devoted to educating and promoting excellence in others. For over 40 years, Dr. Russell Kirk of Mecosta, MI, one of the leading conservative thinkers, was a beacon of light in a confused and muddled world. The sadness of his passing is tempered only by his tremendous contributions to academics and philosophy. His writings and lectures enlightened, educated, and entertained the many people who read his essays or attended his speeches. His ideas and the influence they generated will be felt for generations.

Dr. Kirk received his Bachelor's degree from Michigan State University and his Master's degree from Duke University. He had a distinguished career as a scholar, philosopher, and educator during which 12 universities conferred upon his honorary doctorates. Dedicated to the truth and a firm believer in its power and boundaries, Russell sought to promote verity through his many writings as well as debate and discussion.

Dr. Kirk was a great scholar and a strong advocate of education. He authored over 30 books and hundreds of political essays which helped define the conservative movement. As founder and editor of the "University Bookman," Dr. Kirk provided a forum for ideas and debate and served to educate readers while constantly seeking the truth.

Dr. Kirk's books and essays received high critical acclaim throughout the world and have sold over 1 million copies. Personally lecturing at nearly 500 colleges and universities, he sought to challenge students in order to open their minds to new ideas. His landmark publication, "The Conservative Mind," published in 1953, stands as a benchmark for conservative ideas and sparked the conservative movement which continues to influence leaders today.

During his career, Dr. Kirk received various honors such as the Presidential Citizens Medal, which was conferred upon him by President Ronald Reagan in 1989, as well as the Ann Radcliffe Award of the Count Dracula Society for his Gothic Fiction. He was also honored as the only American to earn the highest arts degree of the senior Scottish University and served as the President of the Wilbur Foundation, the Educational Reviewer, Inc., and as editor of the Library of Conservative Thought for Transaction Books. In addition, he was a Guggenheim fellow and a distinguished scholar of the Heritage Foundation.

Russell was a strong, quiet man who was committed to his family and friends. He and his wife, Annette, worked side by side as editors of the "University Bookman" while raising four daughters who continue in his excellent tradition. His dedication to education and com-

mitment to family are the cornerstones of our Nation.

Over the years, Dr. Kirk enjoyed success professionally as an academic and as a published scholar in pursuit of knowledge and wisdom and privately as a husband and father. He served his fellow academics well and many of them have moved on but continue the pursuit of truth, justice, order, and freedom. His family continues to grow and pursue his love of education and debate.

It is work such as Dr. Kirk's that inspires us all to achieve the best we can, and to promote these qualities in others. Mr. Speaker, I know you will join my colleagues and I in honoring the work of Dr. Russell Kirk and the legacy of ideas and discussion he has left for us all.

ALTERNATIVE MINIMUM TAX  
LEGISLATION

**HON. BILL EMERSON**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. EMERSON. Mr. Speaker, I would like to bring to your attention legislation that I am introducing today to correct a little-known provision in the Tax Code that has caused a great deal of hardship and frustration to certain farmers in this country. To make matters worse, this tax provision occurred at a time during the late 1970's and 1980's when farmers were experiencing hard times economically due to the farm crisis of that period. Today, I am introducing legislation proposing that the effective date of section 13208(b) of the Consolidated Omnibus Budget Reconciliation Act of 1985 [COBRA] be changed from 1981 to 1978.

Varying domestic and international economic conditions in the late 1970's and early 1980's contributed to the worst farm crisis this country has seen since the Great Depression. Many farmers, through no fault of their own, were forced into insolvency. During this time, there was speculation that the family farm would soon become extinct, and that the face of American agriculture would be forever changed.

Farmers who became insolvent were often forced to sell their farms under foreclosure. All of the proceeds of the sale went to the creditors; sometimes, despite the sale of the farm, they remained in debt. Yet the sale of the farm was treated as a preference item and, therefore, triggered the Alternative Minimum Tax [AMT].

As we know, Congress enacted the individual AMT in 1978 to take effect January 1, 1979. The AMT applied to all capital gains regardless of whether the sale was voluntary or involuntary. What this meant for insolvent farmers was that these folks were suddenly hit with a large tax bill that they owed—a bill which they could not pay—on what may be termed as "ghost income."

Congress recognized this gross inequity in the Tax Code and the provision was amended in the 1985 COBRA law. Farmers who sold or exchanged their farms to their creditors in order to cancel their debt were allowed to reduce the amount of their tax preference. However, for some reason, the law afforded relief only to land transfers made after December 31, 1981.

This effective date left a 3-year open window, from 1979 through 1981 during which the AMT was in full force. The farmer who suffered the misfortune of bankruptcy in December of 1981 was in a very different and difficult position than the farmer who held on for just 1 additional month. The latter individuals are covered by COBRA's relief; the former individuals suffer the burden of an unfair tax.

According to an estimate from the Joint Committee on Taxation, enactment of this date change would cost less than \$5 million. This is a proposal which would be enacted in the interest of fairness.

INTRODUCTION OF TAOS  
BOTTLENECK LEGISLATION

**HON. BILL RICHARDSON**

OF NEW MEXICO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. RICHARDSON. Mr. Speaker, I am pleased to rise today to introduced legislation to return nearly 765 acres of the Wheeler Peak Wilderness to management by the Taos Pueblo as part of the Blue Lake Wilderness.

The nearly 765 acre bottleneck track is one of the most sacred sites for the Taos Pueblo people: it has had religious significance for these people for thousands of years. In fact, the area we call the bottleneck is known as the Path of Life Lands to the Pueblo people because it contains their most sacred religious lands. Additionally, the Taos Pueblo was recognized by the United Nations as a World Heritage Site in 1992 in recognition of its status as one of the last remaining pre-Columbian civilizations in North America.

Legislation signed by President Richard Nixon in 1970 returned to the Taos Pueblo all lands that had been seized by the Federal Government with the exception of the bottleneck tract. Inclusion of the bottleneck lands would have decreased the acreage of the adjacent Wheeler Peak Wilderness below the legal limit required for wilderness designation so the land was not returned to the Pueblo.

The Wheeler Peak Wilderness has subsequently been expanded several times and the transfer of the 764.33 acres of the bottleneck tract would not affect the wilderness designation of the Wheeler Peak Wilderness. My legislation would end this saga and bring to an end the responsibilities of the Federal Government to return lands to the Taos Pueblo.

The land transfer to the Pueblo effected by this bill will enable the Pueblo to guard against the public intrusions that are presently occurring on surrounding Indian lands and sacred sites. These intrusions have occurred during sacred religious activities and are wholly inappropriate for such an area. Unfortunately, the Pueblo is powerless to prevent such intrusions without the return of the land to their management and jurisdiction.

Under the terms of the bill, the bottleneck lands would be used for traditional purposes only, such as religious ceremonies, hunting, fishing, and as a source of water, forage for domestic livestock, wood, timber and other natural resources.

Enactment of this legislation will not result in the transfer of the land out of wilderness status. The Pueblo will manage the land as wilderness under strict requirements allowing

only tribal access to the area for the specific activities, consistent with the Wilderness Act, which I have just described.

In the past, this legislation has been supported by the entire, bipartisan New Mexico congressional delegation and by a broad coalition of environmental organizations including the Wilderness Society, the Audubon Society and the Sierra Club at the local, State and national levels.

This legislation has been passed by the full House in previous Congresses, yet never enacted into law. Throughout this period, the Taos Pueblo has continued to suffer the indignity of public intrusions on their sacred land. It is time to put this long, sad story behind us by enacting this legislation. It is time to return the bottleneck to the Taos Pueblo people.

I look forward to working with my colleagues on both sides of the aisle and in both Chambers to ensure that this saga is brought to an end and this bill is enacted into law in the 104th Congress.

The full text of the bill follows:

H.R. —

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. LAND TRANSFER.**

(a) TRANSFER.—The parcel of land described in subsection (b) is hereby transferred without consideration to the Secretary of the Interior to be held in trust for the Pueblo de Taos. Such parcel shall be a part of the Pueblo de Taos Reservation and shall be managed in accordance with section 4 of the Act of May 31, 1933 (48 Stat. 108) (as amended, including as amended by Public Law 91-550 (84 Stat. 1437)).

(b) LAND DESCRIPTION.—The parcel of land referred to in subsection (a) is the land that is generally depicted on the map entitled "Lands transferred to the Pueblo of Taos—proposed" and dated September 1994, comprises 764.33 acres, and is situated within sections 25, 26, 35, and 36, Township 27 North, Range 14 East, New Mexico Principal Meridian, within the Wheeler Peak Wilderness, Carson National Forest, Taos County, New Mexico.

(c) CONFORMING BOUNDARY ADJUSTMENTS.—The boundaries of the Carson National Forest and the Wheeler Peak Wilderness are hereby adjusted to reflect the transfer made by subsection (a).

(d) COMPLETION OF TRANSFER.—The Congress finds and declares that the lands to be held in trust and to become part of the Pueblo de Taos Reservation under this section complete the transfer effected by section 4 of the Act of May 31, 1933 (48 Stat. 108) (as amended, including as amended by Public Law 91-550 (84 Stat. 1437)).

**SCHOLARSHIPS NEED TAX EXEMPT STATUS**

**HON. BILL EMERSON**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. EMERSON. Mr. Speaker, teachers in every State compete annually for the prized Christa McAuliffe Fellowship. This prize, named after the teacher who gave her life in the explosion of the space shuttle *Challenger*, was created by Congress in 1986. The fellowship is given to outstanding teachers across the country to improve their knowledge and teaching skills and to use innovative methods in their classrooms to teach their children.

When the Congress created the Christa McAuliffe Fellowship, it had the good sense to exempt these moneys from taxation: The fellowship is not truly personal income and it should not be treated as such. Moreover, if the fellowship is treated as personal income, it could well push the recipient into a higher tax bracket than he or she would normally fall.

For some reason, we allowed the tax exclusion of the Christa McAuliffe Fellowship to expire in 1990. Thus, if a teacher receives a fellowship and devotes those funds to school projects, he or she must pay the taxes out-of-pocket. One recipient told me she did not know of the tax implications at the time she applied for the fellowship. Had she been aware of the personal costs she would incur, she would have seriously reconsidered applying for the fellowship in the first place.

Today, I am introducing legislation to restore prior law and once again exclude the Christa McAuliffe Fellowship from the recipient's income. Taxing these fellowships doesn't help teachers, it doesn't help students, and it doesn't help education as a whole.

MS. SANDY JASKULSKI, 1994 ST. FRANCIS CITIZEN OF THE YEAR

**HON. GERALD D. KLECZKA**

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. KLECZKA. Mr. Speaker, I rise today in recognition of Ms. Sandy Jaskulski, who has been named the 1994 City of St. Francis "Citizen of the Year".

Ms. Jaskulski was chosen for this honor in recognition of her commitment to family, church, and community. She has been a member of the St. Francis Association of Commerce for the past 14 years and serves on its board of directors. She is a current member of the council of independent managers. She has been an active member of the Cudahy VFW auxiliary for 20 years. In addition, she has been an active volunteer on behalf of the Metro Charitable Foundation, the American Cancer Society, and various activities at the Sacred Heart of Jesus Parish.

I ask my colleagues to join me in recognizing Ms. Jaskulski's remarkable contribution to the citizens of the city of St. Francis and in offering to her our sincerest congratulations.

**FOOD STAMP PROGRAM SHOULD MEET NUTRITIONAL NEEDS**

**HON. BILL EMERSON**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. EMERSON. Mr. Speaker, today I am introducing legislation that would allow people who use food stamps to balance their diets and purchase vitamin and mineral nutritional supplements.

While it is possible to get adequate levels of most nutrients through careful selection of foods, the fact is that most people don't. The facts speak for themselves. A Government survey of 21,000 people showed that not a single person obtained 100 percent of the recommended dietary allowance [RDA] for each

of the 10 nutrients. The National Cancer Institute recommends that people eat at least five servings of fruits and vegetables a day, but less than 10 percent of the U.S. population actually consumes five servings of these protective foods daily.

Last year, with overwhelming public support, the Congress passed the Dietary Supplement Health and Education Act of 1994. This legislative action was necessary to protect consumers' right of access to safe dietary supplements. Because of the growing scientific evidence of important health benefits from supplements, both established and potential, I believe food stamp recipients should be allowed the same access as other Americans to supplements containing essential vitamins and minerals.

Of course, the Food Stamp Program is our Nation's first line of defense against hunger. Each month, approximately 27 million low-income Americans rely on the Food Stamp Program to meet their basic nutritional needs. The purchase of vitamin and mineral supplements would complement the healthy and nutritious foods currently bought by food stamp recipients.

Vitamins and minerals are essential nutrients needed for good health and many vital functions. They can be found in conventional foods, either naturally or through fortification and enrichment, and in the form of supplements. Many millions of Americans use vitamin and mineral supplements every day. However, people who rely on food stamps to purchase their daily sustenance are not allowed to use their food stamps for supplements.

My legislation is simple and would permit vitamin and mineral supplements to be purchased with food stamp coupons. I view this legislation as a positive step forward in providing low-income Americans greater flexibility in meeting their nutritional needs through the use of wholesome and healthful vitamin and mineral supplements. I urge all of my colleagues to take a close look at this legislation and consider the positive health benefits that vitamin and mineral supplements can add to a healthy diet.

**NOTCH LEGISLATION IS IN ORDER**

**HON. BILL EMERSON**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 5, 1995*

Mr. EMERSON. Mr. Speaker, I rise today to introduce legislation of the utmost importance to over 6 million of our Nation's senior citizens. My bill, the Notch Baby Act of 1995, would create a new alternative transitional computation method for those born between 1917 and 1921, making a phase-in uniform over a 5-year period. The Notch Baby Act of 1995 would put to rest the notch issue once and for all.

As you may know, the Commission on the Social Security Notch Issue recently released its report on this issue. The Commission concluded that "no remedial legislation is in order." I strongly disagree.

In its report, the Commission offers an example of two workers who retired at the same age with the average career earnings. One