

Army, America's Army, should be proud as it celebrates its 220th birthday, and the nation should be proud as it celebrates Flag Day that these brave men and women stand ready to support and defend our American way of life. June 14th will be celebrated in every camp, post and station of the Army, and here in the Nation's capital. I encourage all Americans to find a way to help celebrate this event, and to find a way to thank the men and women, soldiers and civilians of the Army for their dedication, sacrifice, and selfless service.

#### HOUSE MEMBERS WITH ARMY SERVICE

Scotty Baesler, Doug Bereuter, Tom Beville, Brian P. Bilbray, Sherwood Boehlert, Bill Brewster, George E. Brown, Jr., Ed Bryant, Dan Burton, Steve Buyer, William L. Clay, Bob Clement, Ronald D. Coleman, Mac Collins, John Conyers, Jr., Wes Cooley, William J. Coyne, Robert E. Cramer, Philip M. Crane, Thomas M. Davis III, E. "Kika" de la Garza, Nathan Deal, John D. Dingell, Julian C. Dixon, John J. Duncan, Jr., Thomas W. Ewing, Eni F. H. Faleomavaega, Michael Patrick Flanagan, Rodney Frelinghuysen, Martin Frost, Greg Ganske, George W. Gekas, Sam M. Gibbons, Benjamin A. Gilman, Bill Goodling, Porter J. Goss, Richard (Doc) Hastings, Steve Horn, Duncan Hunter, William J. Jefferson, Harry A. Johnston, Paul E. Kanjorski, Peter R. King, Joe Knollenberg, John J. LaFalce, Greg Laughlin, Jim Ross Lightfoot, William O. Lipinski, Edward J. Markey, Frank R. Mascara, Jack Metcalf, John McHugh, Norman Y. Mineta, Alan B. Mollohan, G.V. (Sonny) Montgomery, Carlos J. Moorhead, John T. Myers, Charlie Norwood, Solomon P. Ortiz, Larry F. Payne, Jr., Collin Peterson, John Edward Porter, Glenn Poshard, Jim Ramstad, Charles B. Rangel, Jack Reed, Mel Reynolds, Frank Riggs, Harold Rogers, Toby Roth, Bobby L. Rush, Robert C. Scott, Jose E. Serrano, Bud Shuster, John Spratt, Jr., Louis Stokes, Esteban E. Torres, Edolphus Towns, Harold L. Volkmer, Robert S. Walker, Dave Weldon, Edward Whitfield, Pat Williams, Frank R. Wolf, C.W. (Bill) Young, Don Young, Bill Zeliff.

HONORING DAN RATTINER, DISTINGUISHED NEWSPAPER PUBLISHER AND EDITOR

### HON. GARY L. ACKERMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mr. ACKERMAN. Mr. Speaker, I rise today to join with my constituents in the Fifth Congressional District of New York and the citizens of Eastern Long Island in recognizing Dan Rattiner.

For 35 years, Dan Rattiner has distinguished himself as a leading force in the Long Island newspaper industry as publisher and editor of Dan's Papers on the East End of Long Island.

When Dan Rattiner founded Dan's Papers in 1960, he boldly accepted his own challenge to inform and educate Eastern Long Island residents of the important issues affecting their community.

Throughout the years, Dan Rattiner has also served the East End with exceptional public service. Every year since 1979, Dan Rattiner has raised tens of thousands of dollars for charity through the annual Dan's Papers Potatohampton Minithon, a 10K race that occurs in Bridgehampton every Memorial Day weekend. From 1985 to 1993, Dan sponsored a summertime radio show in Manhattan entitled "The Hampton Report," informing citizens throughout the New York Metropolitan area about the unique attributes and attractions of the East End. Presently, Dan hosts a New York City radio program, "The Weekend Report," which also enlightens New Yorkers about the East End.

In addition, Dan Rattiner has authored numerous books on the East End, including "Dan's Book," "Albert Einstein's Summer Vacation," and "Who's Here: The Heart of the Hamptons."

Mr. Speaker, Dan Rattiner's achievements and contributions to the East End merit the special appreciation of the community, his friends, and his family.

I ask all of my colleagues in the House of Representatives to join me this day in recognizing Dan Rattiner for his generous contributions and dedicated service to the Long Island community.

EXPLANATION OF H.R. 1729 TAX EXCLUSION REGARDING PRE-NEED FUNERAL TRUSTS

### HON. PATSY T. MINK

OF HAWAII

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 14, 1995*

Mrs. MINK of Hawaii. Mr. Speaker, I introduced H.R. 1729 to reverse a bureaucratic inequity created by a January 29, 1988, Internal Revenue ruling (87-127) which created two classes of taxpayers with disproportionate tax treatment which my legislation seeks to remedy.

Because funeral expenses often saddle a family abruptly with an unexpected financial burden, many families find it in their best interest to establish a pre-need funeral plan (trust) where moneys are set aside for future funeral costs.

Under this IRS ruling, families purchasing pre-need funeral plans are required to pay taxes on the interest income earned by these trusts, despite the fact that trust moneys and earned interest remains in the possession of the seller of the trust—usually a funeral home. Trusts purchased before the effective date of the ruling were subject to a grandfather clause, establishing a significant inequity between trusts purchased before and after the effective date.

Furthermore, the IRS ruling forced sellers of pre-need trusts to assume the responsibility for informing purchasers of the tax amounts owed on their trusts. This has created difficulty for sellers due to confusion on the part of the purchasers who believe it inequitable that they be assessed this tax on interest that they never receive nor benefit from.

H.R. 1729 would reverse Revenue ruling 87-127 by requiring the providers of pre-need funeral trusts once again to pay taxes on earned interest on the trusts, unless the interest is returned to the purchaser.

I urge my colleagues to support H.R. 1729 to relieve families from unwarranted taxes.