

performed in the United States has been moved out of the country.

However, change has not lessened the absolute need for protection and representation for our nation's working men and women. And change has not lessened the resolve of the union movement to represent and protect America's workers.

As the labor movement continues to face the looming challenges, it is important to note that the union movement is on the right track. In 1998, the number of union members rose in more than half the states and union membership grew by more than 100,000 nationwide. In all, the number of union members in the nation rose from 16.1 to 16.2 million. As AFL-CIO President John Sweeney has said, "Our commitment and dedication to organizing, at all levels of the labor movement, is beginning to bear fruit—but we still have a long way to go. We need to stay focused and redouble our efforts."

THE SENIOR CITIZENS INCOME  
TAX RELIEF ACT

**HON. MATT SALMON**

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. SALMON. Mr. Speaker, I rise to introduce the Senior Citizens Income Tax Relief Act. This legislation would repeal the Clinton Social Security tax increase of 1993.

Millions of America's senior citizens depend on Social Security as a critical part of their retirement income. Having paid into the program throughout their working lives, retirees count on the government to meet its obligations under the Social Security contract. For many, the security provided by this supplemental pension plan is the difference between a happy and healthy retirement and one marked by uncertainty and apprehension, particularly for the vast majority of seniors on fixed incomes.

As part of his massive 1993 tax hike, President Clinton imposed a tax increase on senior citizens, subjecting to taxation up to 85 percent of the Social Security received by seniors with annual incomes of over \$34,000 and couples with over \$44,000 in annual income. This represents a 70 percent increase in the marginal tax rate for these seniors. Factor in the government's Social Security Earnings Limitation and a senior's marginal tax rate can reach 88 percent—twice the rate paid by millionaires.

An analysis of government-provided figures on the 1993 Social Security tax increase finds that, at the end of 1998, America's seniors have paid an extra \$25 billion because of this tax hike, including \$380 million from senior citizens in Arizona alone.

Older Americans are just as willing as the rest of the country to pay their fair share, but the President and other big spenders in Congress should not take that as a license to finance their big government agenda on the backs of Social Security beneficiaries. Our nation's seniors have worked too hard to have their golden years tarnished by the government renegeing on its promises. In an era of budget surpluses, surely we can find a way to provide America's seniors with relief from this burdensome tax.

INTRODUCTION OF BILL TO CLARIFY THAT NATURAL GAS GATHERING LINES ARE 7-YEAR PROPERTY FOR PURPOSES OF DEPRECIATION

**HON. SAM JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. SAM JOHNSON of Texas. Mr. Speaker, today I have introduced legislation, H.R. — to provide much needed certainty with respect to the proper depreciation classification of natural gas gathering lines. Natural gas gathering lines play an integral role in the production and processing of natural gas as they are used to carry gas from the wellhead to a gas processing unit or interconnection with a transmission pipeline. In many instances, the gathering network for a single gas field can consist of hundreds of miles and represents a substantial investment for natural gas processors.

The proper depreciation classification for specific assets is determined by reference to the asset guideline class that describes the property. Asset class 13.2 subject to a 7-year cost recovery period, clearly includes "assets used by petroleum and natural gas producers for drilling wells and production of petroleum and natural gas, including gathering pipelines and related production facilities." Not only are gathering lines specifically referenced in asset class 13.2, but gathering lines are integral to the extraction and production process. Nonetheless, it has come to my attention that some Internal Revenue Service auditors now seek to categorize natural gas gathering lines as assets subject to a 15-year cost recovery period under asset class 46.0, titled "Pipeline Transportation."

Over the past several years, I have corresponded and met with officials of the Department of Treasury seeking clarification on Internal Revenue Service policy and the issuance of guidance to taxpayers as to the proper treatment of these assets for depreciation purposes. These efforts have been to no avail. In the meantime, the continued controversy over this issue has imposed significant costs on the gas processing industry on audit and in litigation, and has resulted in a division of authority among the lower courts as to the proper depreciation of these assets. While it is not my intent to interfere with ongoing litigation, I do believe that legislation is needed to clarify the treatment of these assets under the Internal Revenue Code in order to provide certainty to the industry for tax planning purposes, and to avoid costly and protracted audits or litigation.

Accordingly, I have introduced legislation that would amend the Internal Revenue Code to specifically provide that natural gas gathering lines are subject to a 7-year cost recovery period. While I believe that this result should be obvious under existing law, this bill would eliminate any uncertainty surrounding the proper treatment of these assets. The bill also includes a proper definition of "natural gas gathering lines" to distinguish these assets from pipeline transportation for purposes of depreciation.

I urge my colleagues to support this important legislation.

DRUG USE AMONG OUR CHILDREN

**HON. RON PACKARD**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. PACKARD. Mr. Speaker, I rise today to express my concern over the continuing increase in teenage drug abuse. Our nation's children are our future and they must be protected from the evils of illegal drugs.

Despite the Clinton Administration's promises, drug use among our children has increased in the last few years. The statistics speak for themselves. Between 1996 and 1997 illicit drug use by children grew from 9.6 percent to 11.4 percent. The Administration's response to this crisis has been appalling. The international interdiction programs have been reduced by nearly \$1 billion, while the present level of staff at the White House Office of Drug Control Policy is now 25, down from 146 employees.

As a father of seven and a grandfather of thirty four, I am very concerned with the ever lowering age of drug use in this country. I am proud to be working with other Member of Congress who are committed to the war on drugs. We have already passed legislation increasing the punishment for dealing in methamphetamines and we have increased spending to stop drugs from entering our borders. It should not stop there. For our children's sake we have to do more. We must increase the punishment for people who continue to deal in drugs, especially when children are concerned.

There is much more to do to stop the rise of drug use. Congress and the Administration must work together and reduce the influence of illegal drugs. I urge my colleagues to address this issue during the 106th Congress and to implore this administration to get tough on drug use among our children.

50TH WEDDING ANNIVERSARY OF  
MR. AND MRS. JAMES McCLOSKEY

**HON. ROBERT A. BORSKI**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. BORSKI. Mr. Speaker, I rise today to congratulate a truly remarkable couple, Mr. and Mrs. James McCloskey. On January 9, 1999, they celebrated fifty years of marriage—their Golden Anniversary. Together, this exceptional couple has served as a role model for their family and community. I am greatly honored to pay tribute to them.

James J. McCloskey grew up in Philadelphia, PA and graduated from LaSalle University in 1951. For many years to follow, he worked diligently for the Delaware River Port Authority, managing contracts and insurance. He found time to actively participate in numerous organizations dedicated to serving his country and community. He belonged to the American Legion Post #88, Knights of Columbus, the Malvern Retreat League, the Irish Society, and the Association of Government Accountants. He was a past commander and life member of AMVET Post 57. Mr. McCloskey also involved himself in local politics by serving as a Democratic Committeeperson for nearly 30 years.

Anne McClosley is a native Philadelphian who graduated from Mastbaum High School. She shares her husband's interest in the government and has participated in Philadelphia politics for years. Mrs. McCloskey was a Constituent Service Representative for Pennsylvania State Representative Cliff Gray from 1978–1982. She is currently employed as an Administrative Aide for State Senator Vincent J. Fumo and serves with her husband on the Democratic Committee.

Mr. Speaker, it is with great pleasure that I recognize these two outstanding American citizens, James and Anne McCloskey. They have devoted their lives to their four children and six grandchildren while maintaining the vital role as neighborhood leaders. The McCloskeys are an extraordinary couple who possess a love and dedication to each other that is commendable. I wish them many more years of marital bliss.

SEVEN CHEERS FOR MONTGOMERY  
BLAIR HIGH SCHOOL

**HON. CONSTANCE A. MORELLA**

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mrs. MORELLA. Mr. Speaker, I rise to pay tribute to Montgomery Blair High School in Silver Spring, Maryland. This year, Montgomery Blair had six finalists named in the Intel Science Talent Search, formerly known as the Westinghouse Science Talent Search. This group of six students is the largest number from one high school since 1991.

Montgomery Blair is a math, science, and computer science magnet high school drawing students from every corner of Montgomery County, Maryland. When Blair first became a magnet school in 1986, its reputation was declining. The development of an outstanding science and math magnet program has brought the school into the national spotlight.

As a former teacher, I applaud principal Phil Gainous and the teachers at Montgomery Blair High School for inspiring six of the top finalists in the Intel Science Talent Search. The fact that six science all-stars attend the same high school is a testament to the commitment and dedication of the teachers at Montgomery Blair in providing a quality education to a diversity of students.

My heartiest congratulations to: Wei-Li Deng, James Hansen, Grace Lin, Michael Maire, David C. Moore, and Scott Safranek. These students of the math and science magnet program are multi-talented and participate in a wide range of activities at Montgomery Blair and in the Montgomery County community: Wei-Li plays first violin with the Montgomery County Youth Orchestra; James is a drummer in a jazz band, Grace is an accomplished pianist and singer; Michael reads French fluently; David scored a perfect combined score of 1600 on his SATs; and Scott enjoys martial arts, bowling, poker, poetry, philosophy, and listening to music.

I also want to congratulate another Montgomery Blair High School magnet student. Sarah Iams, from Bethesda, Maryland, is a national winner of the Siemens Award for Advanced Placement (AP). This award is given to the most outstanding young science and mathematics students from around the coun-

try. In addition to her pursuit of accelerated programs in math and science, Sarah is a member of the debate team, and a serious athlete who practices Tae Kwon Do, plays team soccer and runs cross country and track.

I wish the winning combination of students and teachers at Montgomery Blair High School continued success in achieving excellence in math and science education.

HONORING FIRE CHIEF ALBERT V.  
WINGO

**HON. JERRY WELLER**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. WELLER. Mr. Speaker, I rise today to honor the work and dedication of Chief Albert V. Wingo who, after serving the Village of Bradley for 44 years, retired as Bradley Fire Chief on December 29, 1998.

Chief Wingo has a long and distinguished record with the Village of Bradley Fire Department as well as the Village of Bradley itself. During his 44 year career with the Bradley Fire Department, Chief Wingo served as Bradley Fire Chief for 28 years. Chief Wingo's dedication to the Fire Department is also shown through his membership in various fireman associations. Chief Wingo has played an active role in the following associations—member and Past President of the Kankakee Valley Firemen's Association, member of the Kankakee Valley Arson Task Force, member of the Kankakee County 911 Board, member of the Hundred Club, member of the Illinois Association of Fire Chiefs, and a member of the National Fire Protection Association. Chief Wingo also served 21 years as Building Inspector and 21 years as Health Inspector for the Village of Bradley.

Chief Wingo was born on April 28, 1926 in Kenney, Illinois. He proudly served his country during World War II while in the service of the United States Navy from 1944 to 1946. On July 3, 1949, Chief Wingo married Jean Vaughn who passed away in 1993. Chief Wingo is the proud father of three children and the grandfather of six grandchildren.

I know the Village of Bradley will greatly miss Chief Wingo's dedication, knowledge and experience. It is always a great honor for me to be able to proudly acknowledge outstanding citizens, like Chief Wingo, who resides in my 11th Congressional District.

Mr. Speaker, today I recognize this gentleman for his honorable career and uncommon loyalty. I urge this body to identify and recognize others in their own districts whose actions have so greatly benefited and strengthened America's communities.

HONORING SYLVAN DALE RANCH

**HON. BOB SCHAFFER**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. SCHAFFER. Mr. Speaker, I rise today to recognize and praise the Sylvan Dale Ranch for obtaining a conservation easement from the Larimer County Commissioners, which will preserve a very scenic stretch of

open space at the mouth of the Big Thompson Canyon west of Loveland, CO.

The easement will prevent development on the land, protecting it for the benefit of current and future users. This pro-active, public-private agreement strikes a balance between preserving open space and respecting property rights. I strongly support the ideas underlying this partnership, namely, that ranchers and farmers are the best stewards of the land, and they are crucial to preserving valuable open space amidst Colorado's booming growth. It is my hope other ranches and farms will follow Sylvan Dale's lead and take effective steps to preserve their land heritage through such common-sense, forward-looking arrangements.

Sylvan Dale is a well-known, family owned and operated guest ranch, a viable cattle and horse ranch, and a working farm. Susan Jessup manages Sylvan Dale Ranch, founded in 1946 by her parents Maurice and Mayme Jessup. Building on their commitment to provide one of the best outdoor experiences in Colorado, the Jessup's vision has always been to sustain the natural character of the landscape and provide an authentic Western environment. Accordingly, the Jessup's sought to shield the land from urbanization pressures which lead to the easement protecting 431 acres—about 15 percent of the ranch's land. The family will continue to actively use the land, including grazing horses and cattle, and raising hay.

Clearly, Sylvan Dale Ranch embodies the unrefined characteristics of the Colorado Rocky Mountain foothills and the West, as well as the straightforward, no-nonsense thinking of the earliest pioneers. Highly visible, extremely popular, and easily accessed, the lands owned by Sylvan Dale Ranch are a testament to the wisdom of landowners who know how to best protect and preserve the land.

HONORING JAMES VICTOR  
STANCIL III

**HON. BOB ETHERIDGE**

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 10, 1999*

Mr. ETHERIDGE. Mr. Speaker, I rise today to congratulate Mr. James Victor Stancil III on his achievement of the rank of Eagle Scout. This outstanding young man from Lillington, North Carolina is an active member of the community and Antioch Baptist Church, as well as an exemplary student at Western Harnett High School.

As a member of Troop 2, Victor displays his leadership ability as Patrol Leader, Troop Guide, and Junior Assistant Scout Leader. He has also organized many community service projects, including building a picnic shelter for a local church. In 1995, Victor earned his Order of the Arrow Award and served as the troop chaplain.

Academically, Victor excels in many areas of study. He is President of the Beta Honor Club and of the Future Teachers of America Club, as well as a member of the Future Business Leaders and Future Farmers of America Clubs. He has been awarded best actor for his Drama Club performance of "Miracle on 34th Street" and the "Advanced Biology Project