

the date of enactment of this subsection, the interest on which was exempt from tax on such date, shall be treated as a private activity bond, for so long as such facility continues to be owned by a governmental unit.

“(2) EXCEPTIONS.—An election under paragraph (1) does not apply to—

“(A) any qualified bond (as defined in subsection (e)),

“(B) any eligible refunding bond,

“(C) any bond issued to finance a qualifying T&D facility, or

“(D) any bond issued to finance equipment necessary to meet Federal or State environmental requirements applicable to, or repair of, electric output facilities in service on the date of enactment of this subsection. Repairs or equipment may not increase by more than a de minimis degree the capacity of the facility beyond its original design.

“(3) FORM AND EFFECT OF ELECTIONS.—An election under paragraph (1) shall be made in such a manner as the Secretary prescribes and shall be binding on any successor in interest to the electing issuer.

“(4) DEFINITIONS.—For purposes of this subsection—

“(A) ELECTRIC OUTPUT FACILITY.—The term ‘electric output facility’ means an output facility that is an electric generation, transmission, or distribution facility.

“(B) ELIGIBLE REFUNDING BOND.—The term ‘eligible refunding bond’ means State or local bonds issued after an election described in paragraph (1) that directly or indirectly refund State or local bonds issued before such election, if the weighted average maturity of the refunding bonds do not exceed the remaining weighted average maturity of the bonds issued before the election.

“(C) QUALIFIED T&D FACILITY.—The term ‘qualifying T&D facility’ means—

“(i) transmission facilities over which services described in subsection (b)(6)(C)(ii)(I) are provided, or

“(ii) distribution facilities over which services described in subsection (b)(6)(C)(ii)(III) are provided.”.

(C) EFFECTIVE DATE, APPLICABILITY, AND TRANSITION RULES.—

(1) EFFECTIVE DATE.—The amendments made by this section take effect on the date of enactment of this Act, except that a governmental unit may elect to apply section 141(b)(6)(C) of the Internal Revenue Code of 1986, as added by subsection (a), with respect to permitted open access transactions on or after July 9, 1996.

(2) APPLICABILITY.—References in this Act to sections of the Internal Revenue Code of 1986 shall be deemed to include references to comparable sections of the Internal Revenue Code of 1954.

(3) TRANSITION RULES.—

(A) PRIVATE BUSINESS USE.—Any activity that was not a private business use prior to the effective date of the amendment made by subsection (a) shall not be deemed to be a private business use by reason of the enactment of such amendment.

(B) ELECTION.—An issuer making the election under section 141(f) of the Internal Revenue Code of 1986, as added by subsection (b), shall not be liable under any contract in effect on the date of enactment of this Act for any claim arising from having made the election.

COMMENDING SAUL BENNETT ON THE PUBLICATION OF “NEW FIELDS AND OTHER STONES/ON A CHILD’S DEATH”

HON. MAURICE D. HINCHEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. HINCHEY. Mr. Speaker, on August 31, 1998, the United States Senate adopted Senate Resolution 193 of the 2nd Session of the 105th Congress, as follows:

“Whereas approximately 79,000 infants, children and young adults die each year in the United States;

“Whereas the death of a child is one of the greatest tragedies suffered by a family; and

“Whereas support and understanding are critical to the healing process of a bereaved family; Now, therefore, be it

Resolved, That the Senate—

(1) designates December 13, 1998 as “National Children’s Memorial Day,” and

(2) requests that the President issue a proclamation designating December 13, 1998 as “National Children’s Memorial Day” and calls on the people of the United States to observe the day with appropriate ceremonies and activities in remembrance of infants, children, teenagers and young adults who have died.

Against the backdrop of this Resolution, I would like to commend a constituent of mine, Mr. Saul Bennett, on the publication of his book “New Fields and Other Stones/On a Child’s Death.” Mr. Bennett is himself a bereaved parent whose daughter Sara Bennett, died suddenly at the age of 24 from a brain aneurysm on July 14, 1994.

“New Fields and Other Stones” is comprised of 50 poems that eloquently and chronologically address life for an American family following the loss of a child. The book already has prompted memorable favorable reviews and laudatory comments by leading bereavement counselors and therapists. In addition, numerous newspaper articles and broadcasters have commented on the book’s importance and power. Moreover, on reading these articles, parents who have also lost a child, have contacted the author to express their camaraderie and gratitude.

Mr. Speaker, losing a loved one is certainly one of the most traumatic experiences many of us will face in our lives. The void left behind is often too large to fill and it is usually quite difficult to soothe the pain that we had been afflicted with. Saul Bennett has not only worked diligently to heal his own wounds, he has reached out to help others who have faced such tragedy. I would like to commend Mr. Bennett for his personal strength and compassion and I applaud his efforts to help others deal with a loss of their loved ones.

54TH ANNIVERSARY OF FLAG RAISING ON IWO JIMA

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. GILMAN. Mr. Speaker, I would like to take this opportunity to bring to the attention of our distinguished colleagues that February 23rd will be the 54th anniversary of the raising

of our American flag on Iwo Jima. It has often been said that the photograph of the flag raising on Mt. Suribachi is the most widely duplicated and famous photograph ever taken. This may or may not be true, but I do not think anyone can deny it is to this day one of the most inspirational.

It was 54 years ago this month that 70,000 American soldiers stormed the tiny Pacific island of Iwo Jima in an effort to secure a safe place for the emergency landing of American bombers en route to strategic targets in Japan. A small island in the Pacific Ocean, Iwo Jima was a vital strategic point for both the Americans and Japanese due to its location for these bombings.

I am among the Americans who participated in our war effort in the Pacific theater. I fully recall how those of us who flew bombing missions over Japan were grateful, thanks to our courageous Armed Forces, that Iwo Jima had come into our control, although with great sorrow for the tremendous sacrifice that is conquest entailed. Iwo Jima allowed us a reasonable emergency landing base to refuel and to repair our aircraft damages incurred during our missions over Japan.

It is appropriate that all Americans should join in honoring the 6,000 American lives that were sacrificed in that famous battle that helped our nation to achieve victory in the Pacific theater. The photo of the 5 Marines and 1 sailor struggling to raise the stars and stripes over Iwo Jima while battling against the brutal Pacific winds has become an enduring image to all Americans of those who gave their lives so that others may live free during that long and horrible war.

Perched high atop Mount Suribachi, our nation’s flag served as an instant memorial to the dead and wounded of our great nation reminding us of the expensive price we paid for that victory.

Mr. Speaker, in closing, I invite all of our colleagues to join in remembrance of that historic day and in extending our deepest condolences and gratitude to the families of the fallen soldiers of the battle of Iwo Jima.

ARIZONA STATEHOOD AND ENABLING ACT AMENDMENTS OF 1999

HON. BOB STUMP

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. STUMP. Mr. Speaker, Sunday, February 14, 1999, marks the eighty-seventh anniversary of statehood for my home state of Arizona. On behalf of my colleagues in the Arizona House delegation, I am pleased to introduce the following piece of legislation to mark this historic event.

Mr. Speaker, the proposed bill amends the 1910 act of Congress that granted the State of Arizona’s entry into the Union. The bill makes two minor changes to the Arizona Enabling Act relating to the administration of state trust funds. This bill is supported by the Governor of Arizona, our State Treasurer, the Arizona State Legislature and most importantly the citizens of Arizona through their approval of this change through the ballot process.

Mr. Speaker, on November 3, 1998, Arizona voters passed Proposition 102 to amend the Arizona Enabling Act. The Enabling Act required the State of Arizona to establish a permanent fund for collecting the proceeds from