county Apprentice Training Program (prior to the formation of a State training program).

In October 1941, Stanley accepted an executive position with the Retail Store Employees Union No. 373, and was later elected Executive-Manager and Treasurer of Local 373, a position he held for 27 years.

Stanley was instrumental in establishing the Local's first health insurance plan and acted as the plan's administrator for many years before the formation of its Trust Funds. He later served with distinction as Trustee and Chairman of the Local's Health Insurance/Pension and Drug Trust Funds.

President Lathen served a term as President of Solano County's Central Labor Council in 1946 and he also served as Vice President of the California Labor Federation, AFL-CIO, as a representative of District 12 (Solano, Napa, Marin and Sonoma Counties) for 13 years.

Stanley was also very involved in local civic affairs serving on the Solano County Grand Jury, Chairman of the March of Dimes, member of the first Board of Directors of the Greater Vallejo Recreation District, as well as serving on the boards of the YMCA, Red Cross, Salvation Army and United Crusade.

California Governor Earl Warren selected President Lathen to serve as the chairman of the Solano County committee to explore the possibilities of a statewide health plan. Due to strong opposition from the Solano County Medical Society and other such organizations across the state, the state health plan never got off the ground.

On January 1, 1968, at the age of 60, Stanley Lathen ended his distinguished career as Executive Manager (President) of Local 373. When he assumed office in 1941 there were 105 members; today the union has over 1,800 members.

Stanley and his wife of 45 years, Bernice, are enjoying the retired life, sharing good times with their five children and six grandchildren.

On May 16, 1997, San Francisco State University entered President Emeritus Stanley Lathen's history as a Vallejo Labor and Civic Leader permanently into the records at the Labor Archives and Research Center. On January 13, 1998, President Linda Russell, the officers and members of Local 373R, honored President Lathen by naming the Local Union Hall's board room the Stanley Lathen Board Room. Later that year, Local 373R named its annual scholarship golf tournament in his honor, The Stanley Lathen Scholarship Golf Tournament.

We salute President Emeritus Stanley Lathen Sr. for all the good that he has done for working men and women, union members and the citizens of Vallejo, Solano County, the state and our country.

IN RECOGNITION OF ERICH SEEHAFER

HON. STENY H. HOYER

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 17, 2001

Mr. HOYER. Mr. Speaker, I rise today to give recognition to Erich Seehafer for his 23 years of service to the United States House of Representatives.

Hired by the Doorkeeper's Office in April 1978, Erich began as a Congressional liaison for the House Publications Distribution Service. In addition to orienting new members and their staffers to available services, he was responsible for allotment and distribution of various books and publications to all House Members.

In 1991 he was selected to be part of the new mail list processing office. This role was an ideal opportunity for a detailed-oriented person like Erich to serve the House Members by processing and expediting their mass mailing requests. Erich has processed over 6,000 mailing lists totaling over 350 million addresses without error.

Born at Walter Reed Hospital in Washington, DC on July 23, 1951, Erich is the son of Erich Seehafer Sr. and Charlotte Hennessy Seehafer. He has three sisters, a wife of sixteen years, one stepson and two grandsons. He and his wife have resided in Waldorf, Maryland since 1985.

A motorcycle accident in 1970 resulted in a spinal cord injury that left Erich a paraplegic. Erich's determination and cheerful outlook have endeared him to many in the Hill community. His sense of humor has always been a welcome asset to all who have worked with him.

A musician of thirty-five years, Erich has played music in New York, New Jersey, Pennsylvania, Maryland and the District of Columbia. He is looking forward to traveling around playing music again with the extra time he will endure during his retirement. We wish him well and a long happy retirement.

I submit the following for the RECORD.

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER,
Washington, DC, June 29, 2001.

Hon. STENY HOYER,
Longworth House Office Building,
Washington, DC.

DEAR CONGRESSMAN HOYER: Thank you for taking the time to include this in your extension of remarks to recognize Erich Seehafer for his 23 years of service to the U.S. House of Representatives. Erich plans to retire on July 30, 2001. Listed below is some background information on Erich that describes his dedicated working experience for the United States House of Representatives as well as his personal background.

Hired by the Doorkeeper's office in April 1978, Erich began as Congressional Liaison for the House Publications Distribution Service. In addition to orienting new Members and their Staffs to available services, he was responsible for allotment and distribution of various books and publications to all House Members. Job Consolidation in 1986 added responsibilities associated with the newly implemented computer based inventory system.

In 1991 he was selected to be part of the new Mail List Processing Office. This role was an ideal opportunity for a detailed-oriented person like Erich to serve the House Members by processing and expediting their mass mailing requests. Erich has processed over 6,000 mailing lists totaling over 350 million addresses without error.

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A musician of thirty-five years, Erich has played music in New York, New Jersey, Pennsylvania, Maryland and the District of Columbia. He is looking forward to traveling around playing music again with the extra time he will endure during his retirement. He also plans to work with his brother-in-law repairing guitars. Erich says that he is most looking forward to enjoying his role as full time Granddad when he retires.

We all will miss Erich and wish him a long, happy, retirement.

Sincerely,
POSTAL OPERATIONS STAFF,
The Staff of Postal Operations, Mail List Processing.

COMMEMORATING THE RETIREMENT OF MARGARET L. HUNT

HON. MARCY KAPTUR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 17, 2001

Ms. KAPTUR. Mr. Speaker, I rise today in both celebration and sadness to commemorate the retirement of Margaret L. Hunt, senior citizens advocate extraordinaire, from Toledo, Ohio. A pioneer in the Toledo area senior citizens'movement, Margaret takes with her 45 years of experience in senior services.

Born in Kentucky, Margaret has been a Toledoan since the age of two. She has lived in South Toledo, graduating from Libbey High School and raising a family. She and her husband, Daniel, to whom she was married for more than fifty years, have four children: Rebecca, Nancy, Margaret, and Daniel. Margaret is also grandmother to eleven grandchildren and seventeen great-grandchildren.

Margaret got her start in Toledo area services while a young mother. Even while she was employed by a local bakery, she helped to establish Teen Town in Highland Park, working with the City of Toledo's Parks & Recreation Department. During that time it became apparent that although Toledo actively developed programs for young people, the same could not be said for older Toledoans. Margaret was charged with the task of developing and implementing such programming. She started by promoting the formation of neighborhood social clubs that met regularly in park shelter houses. Prior to the days of the Older Americans Act and thus with no kind of senior nutrition program available, Margaret took the creative approach of encouraging weekly potluck luncheons. While enjoying each other's camaraderie and a hot meal, the seniors participated in games and crafts and planned outings. Soon this very successful program was expanded into local senior housing complexes. These groups were the precursor of the modern senior centers. In fact, Margaret was instrumental in the establishment of Toledo's first senior center, Senior Centers Inc.

In 1981, when the idea of senior centers was still in its infancy and there were just a few beginning locally, Margaret took on the task of growing a center in native South Toledo. The South Toledo Senior Center was born in August of that year, with Margaret at the helm as Executive Director. In the twenty years that followed, Margaret fostered unprecedented growth in the center, which is now in a large and airy freestanding building and continuing to grow. The South Toledo Senior Center serves hundreds of seniors a nutritious lunch every day, and is the only one in the area serving lunch on Sunday as well. Its programs are varied and all-inclusive: if it's something seniors enjoy doing it's being done at the South Toledo Senior Center. I cannot imagine it without her, nor not being greeted with her cheerful smile upon my visits there.

Hayes's belief that ''Old age is not something to which I have arrived kicking and screaming. It is something I have achieved,'' Margaret Hunt has arrived at this place in her life with grace. While we wish her a wonderful life of retirement, we yet look to her for continued quiet greatness.

VICE PRESIDENT CHENEY'S EXPENSIVE ELECTRICITY BILL

HON. JOHN D. DINGELL

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 17, 2001

Mr. DINGELL. Mr. Speaker, oh, pity the Vice President. His electricity bill is too expensive. It seems that like many other Americans, the Vice President is faced with an intolerably high energy bill this year.

What is our unfortunate Vice President to do?

President Bush has suggested that American people spend their tax-rebate check to pay their energy bills. Regrettably, the Vice President's rebate check will be not enough to cover his costs—his electricity bill is in the six-figure range.

Perhaps he would be well served by turning off some more lights around the house as Lyndon Johnson used to do, or maybe turning his air-conditioner off when he is not at home. But until recently, the Vice President has not been strong on conservation—dismissing it as ''a sign of personal virtue, but not the basis for a sound, comprehensive energy policy.''

Consistent with that thinking, Vice President CHENEY said, ''If you want to leave all the lights on in your house, you can. There's no law against it. But you will pay for it.''

Well, thankfully, the Vice President is putting his money where his mouth is.

Or is he?

You see now, Mr. CHENEY, with his 33-room mansion and $186,000 per year energy bill, doesn't want to ''pay for it.'' He wants the United States Navy to pick up the tab, and House Republicans are going to extraordinary lengths to help him get off the hook. House Republicans are poised to relieve his official budget from paying for his electricity costs, by passing the buck on to our sailors in the Navy.

That's correct, in a classic instance of do-as-I-say, not-as-I-do, Mr. CHENEY, doesn't want to pay his electricity bill. If only the American public had it so easy, to be able to pass their bills on to somebody else.

Coming from an Administration that is doing nothing to help consumers cope with the sharp rise in electricity prices, this raises real questions.

Mr. Vice President at least practice what you preach, and pay for your own electricity bill.

INDIVIDUAL TAX SIMPLIFICATION ACT OF 2001

HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, July 17, 2001

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing with Mr. Matsui the Individual Tax Simplification Act of 2001, and invite all my colleagues to join me in sponsoring this legislation.

It is fitting that this bill on tax simplification is being introduced on the first day of joint hearings on tax simplification in the Select Revenue Measures and Oversight Subcommittees of the Ways and Means Committee. Simplification is on everyone's wish list. While my bill may not fulfill everyone's wish, this bill will eliminate approximately 200 lines from tax forms, schedules and worksheets. My bill generally does this in a revenue neutral manner, and without moving money between economic income groups. As we all know, the tax code is terribly complex, and has become dramatically more complex for average taxpayers during the past six years.

A skeptic might argue that there is no constituency for simplification, but that is changing. A poll by ICR found that 66 percent said the federal tax system is too complicated. Five years ago slightly less than half agreed.

I believe that with a little compromise, we can enact significant tax simplification. That is why I have made sure this bill is essentially revenue neutral, so it contains no tax increase. And that is why the bill does not try to change the tax burden between economic income groups. This is not an attack on the wealthy, nor anyone else. As with any change in the tax law, there are some winners and losers—but I want to stress that this is incidental to the objective of the bill—which is simplification that benefits us all.

The bill has three parts. The first is based on legislation I introduced in the last two Congresses regarding nonrefundable personal credits. The second part simplifies the taxation of capital gains. The third part repeals two hidden marginal tax rates on high income individuals, and repeals the individual minimum tax.

TITLE I—SIMPLIFICATION RELATING TO NONREFUNDABLE PERSONAL CREDITS

In recent years, much tax relief has been given to taxpayers in the form of nonrefundable credits, like the two education credits. These credits are not usable against the alternative minimum tax. That means that more and more individuals will lose all or part of these credits, and will have to fill out the extremely complicated AMT form. Congress recognized this problem last year by enacting my proposal to waive this until the end of this tax year. It also, this year, permanently took the child credit and the adoption credit out of the AMT. Now is the time to finish the job.

The other problem with nonrefundable credits is that the phase out provisions vary from credit to credit, causing unnecessary complexity. In addition, the same additional dollar of income can result in a reduction in more than one nonrefundable credit.

It is fundamentally wrong to promise the American public tax relief, then take all or part of it away in a backhanded manner. This fundamentally flawed policy, enacted in 1997, will get worse each and every year as more American families find themselves to be AMT taxpayers simply because of the impact of inflation, or because of their desire to take advantage of the tax relief we have promised them. Not only that, this situation will also get worse if additional nonrefundable credits are approved by Congress.

The bill addresses both concerns. First, it permanently waives the minimum tax limitations on all nonrefundable credits. Second, the bill creates a single phase out range for the adoption credit, the child credit, and the education credits, replacing the current three phase out ranges.

TITLE II—SIMPLIFICATION OF CAPITAL GAINS TAX

The second title of this bill is, essentially, Mr. Coyne's capital gains proposal from 1999. Under current law, there are 5 different tax rates for long term capital gains, and a 54 line tax form that must be endured. Moreover, this part of the tax code is already scheduled to get worse because additional rates will take affect under current law in 2006.

The solution is clear. Replace this jumble of rates and forms with a simple 38 percent exclusion. Not only will this result in tremendous simplification (eliminating 36 of the 54 lines), but more than 97 percent of individuals would be eligible for modest capital gains tax reductions.

TITLE III—REPEAL OF CERTAIN HIDDEN MARGINAL RATE INCREASES, AND OF THE INDIVIDUAL MINIMUM TAX

The third title of the bill repeals the hidden marginal rate increases in current law, and repeals the individual minimum tax. Most of my colleagues understand the phrases, PEP and Pease. Under current law, itemized deductions are gradually reduced by 3 percent of adjusted gross income above approximately $124,000. This is known as the Pease provision. In addition, personal exemptions are phased out for incomes between approximately $187,000 and $309,000. This is PEP. If we did not hide the effect of these provisions of current law, more people would know that these provisions result in hidden marginal rate increases. These marginal rate increases begin at almost 1 percent for incomes above $124,000, and increases for those with incomes above $187,000 by about .78 percent for each dependent. The important point here is that current law has a hidden marginal rate increase, which gets worse as families grow larger. The most recently passed tax bill made some progress in this area, but not enough.

The second part of this title is a complete repeal of the individual minimum tax. The minimum tax was intended to make sure that wealthy individuals did not overuse certain tax benefits and unfairly reduce their tax burden. It no longer accomplishes that goal. Most of the significant business related provisions have already been repealed. Since the AMT is not adjusted for inflation, more and more middle and upper middle income taxpayers are falling into the AMT. This is not what was intended, especially when you note that what pushes taxpayers into the AMT now, more often than not, are state and local income and property taxes, personal exemptions, and the nonrefundable credits. I repeat, this is not what Congress was trying to accomplish when the AMT was passed.

My suggestion is to repeal it for individuals, and substitute a simple tax on adjusted gross income. The current hidden tax is dropped, and is paid for with an explicit tax on the same individuals. They get simplification, and we convert a deceptive practice into an open one.