

many people are being adversely affected personally by them.

"He or she could be living next door, experiencing disastrous health, family and work problems as the result of their drinking. Any excuse will do for an alcoholic to drink—if the Giants win or lose, at a funeral or at a wedding.

"Unchecked, it's a downhill road for the long-term drunk, whose health is destroyed and who has lost all motivation. They're just about beyond help.

"I was in treatment and had been sober for a long time when I was informed an armed robbery fugitive warrant issued for me after a conviction in California had been resolved. That meant I wouldn't have to serve a jail term.

"I was asked how it felt to be free. 'Just wonderful!' I replied with much enthusiasm, but I wasn't referring to prison.

"I suffered much after being bounced from Western Maryland College, doing odd jobs, sometimes living in the streets, but always drinking far too much. After I was in treatment and sober, I married a woman with five kids and later she left me with the children. I was a father image to them, and being sober it was like all of us growing up together.

"Now they're all raised and doing extremely well. My present wife, Katie, has two children by an earlier marriage."

Regan returned to school alcohol-free and earned a B.A. degree in psychology at California State University, a master's degree in social work and community planning at the University of Maryland and a masters degree in mental health at Johns Hopkins School of Hygiene and Public Health. Presently he is working toward a doctorate in alcohol program administration.

Prior to becoming the founding director of the New Jersey Division of Alcoholism in 1976, Regan was coordinator of the alcoholism program in Montgomery County, Maryland; deputy director for field activities for the National Center for Alcohol Education in Virginia; an occupational health specialist with the U.S. Civil Service Commission; deputy director of the Division for Alcohol Control in the Maryland Department of Health and Mental Hygiene, and a social worker aide at Mt. Wilson State Hospital in Maryland.

A treatment center for advanced, alcoholics in Sykesville, Md., has been named the Riley Regan Treatment Center in his honor.

A member of the teaching faculty at Rutgers University since 1975, Regan has lectured at various schools of alcohol studies throughout the country.

In his state post, Regan is responsible for the coordination and administration of more than 240 alcoholism programs in New Jersey, with an annual expenditure of over \$55 million.

He has received many citations, including an award for outstanding service to state government from the National Governor's Association, the State AFL-CIO Community Leadership Award, and the Bronze Key Award from the National Council on Alcoholism. Among his many professional affiliations, he is a past president of the National Association of State Alcohol and Drug Abuse Directors.

The Regans live in an old house, formerly a Baptist parsonage, in a rustic setting with a fireplace and wood-burning stoves. They also own a guest house in Cape May.

A sailing and racquetball buff, Regan said he has developed the ability to "relax and enjoy the world and the people around me."

"In state government there's a crisis every minute, so I can't afford to let things get to me. Like when you get in a traffic jam, don't

fume and run your blood pressure up. Relax!

"I don't get upset over conditions I can't control. There's much less anxiety in life if you can accept things as they are realistically."

Regan said he always is gratified to receive an award in recognition of his accomplishments, but that the citation from the National Association of Social Workers is of singular importance to him.

A SOLUTION TO THE OPPRESSIVE ESTATE AND GIFT TAX

HON. PHILIP M. CRANE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 1988

Mr. CRANE. Mr. Speaker, today I am introducing a bill to end a travesty in the Internal Revenue Code. Repealing of the estate tax is a must for the continued growth of this great country. The Members of this distinguished body continually insist on taxing more and more of the rewards of labor. They contend that equity demands a redistribution of wealth. Yet the businessmen, farmers and workers of America are consequently left with less to save, invest and spend. The bottom line is that the poor constantly are being kept at that status, poor. The ultimate irony is that the productive capacity of the Nation falls. There is literally less to distribute. The standard of living falls for the entire Nation. There are too many Members of Congress that have a myopic view of the tax system. This ability provides them great insight into infrequent abuses and more importantly, the endless revenue raising options that the Tax Code can provide. The majority party may get its goal of equality, but everyone will be equally destitute. We are seeing this happen before our eyes. Americans are being leveled by the great egalitarian impulse, but all will be equally poor, instead of enjoying that measure of wealth which freedom would empower each to earn.

Nearly 200 years ago, James Madison penned these lines in defense of the freshest hope to "secure the blessings of liberty" for "posterity."

The apportionment of taxes on the various descriptions of property an act which seems to require the most exact impartiality; yet there is, perhaps, no legislative act in which greater opportunity and temptation are given to a predominant party to trample on the rules of justice. Every shilling with which they overburden the inferior number is a shilling saved to their own pockets.

The bill I am introducing will amend a discrepancy in the Tax Code. Current law allows an individual to give a noncharitable gift up to \$10,000 and not be penalized by the regressive estate tax. If the gift was given in the form of a check and was not cashed until after the death, the recipient of the estate would pay the tax. If the check was cashed before the death, no tax penalty. I wish to relate the following article from the January 18, 1988 Wall Street Journal that best explains the problem:

A DYING FATHER'S GIFTS BY CHECK CREATE A HASSLE FOR HIS ESTATE

Before dying in a Pennsylvania nursing home in 1982, Joseph M. Gagliardi meant to give gifts of \$10,000 each—free of gift or

estate tax—to his four children. He had given powers of attorney to one son. In the days before Gagliardi's death, the son wrote checks on the father's account to all four: some were cashed after the death. The son had the father's broker write checks and delivered securities that the broker sold after the death to make gifts by check.

But the IRS found the gifts incomplete at death, putting the funds in the taxable estate. The estate turned to the Tax Court. Now Judge Tannenwald has given the court's first opinion on this issue, with mixed results: The son's checks cashed before the death are tax-free; those cashed afterward aren't, for the father at death had an interest in them under state law. The broker checks issued before the death are tax-free no matter when cashed, for the request to issue them gave up all right to the funds.

The bill will change the treatment of the gift from noncharitable status to charitable status. This type of legislation is needed to protect the American family from the overburdening of estate taxes that in the truest sense, tax the gift twice. In the past I have introduced two separate bills that eliminate the travesty of the estate tax.

H.R. 111, the flat rate tax bill would reform the Internal Revenue Code to a 10-percent flat income tax on all earned income and eliminate not only the estate tax, but also corporate tax, capital gains tax, and taxes on interest income, dividends and pensions. The second bill, H.R. 119 would repeal the estate and gift taxes and the tax on generation skipping transfers. The time has come for the Members of Congress to eliminate this injustice that is placed on the great American family. In conclusion, I quote John Locke who stated:

A man . . . having, in the state of nature no arbitrary power over the life, liberty, or possession of another, but only so much as the law of nature gave him for the preservation of himself and the rest of mankind, this is all he doth or can give up to commonwealth, and by it to the legislative power, so that the legislative power can have no more than this.

THE SOUTH AFRICAN CRACKDOWN

HON. CHARLES A. HAYES

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 1988

Mr. HAYES of Illinois. Mr. Speaker, the recent crackdowns on the already limited political rights in South Africa point up to the need for even more stringent sanctions against the racist apartheid regime there. Therefore, I encourage my colleagues to join me as a cosponsor of H.R. 1580, which provides for mandatory divestment, a ban on imports from and exports to South Africa, and a provision to extend the sanctions to Namibia. I would like to take this opportunity to share with my colleagues a copy of a recent letter and policy statement from the Washington Office of the Episcopal Church. Additionally, I would also like to include a copy of a statement by Rev. Desmond Tutu, on what the restrictions that have been placed on legal, lawful anti-apartheid organizations in

South Africa will mean for the future of South Africa.

The material follows:

WASHINGTON OFFICE OF THE EPISCOPAL CHURCH,

Washington, DC

To: The Congress of the United States.

From: The Washington Office of the Episcopal Church.

Date: March 18, 1988.

Enclosed please find a resolution on South Africa adopted by the Executive Council of the Episcopal Church, February 25. The Council unanimously passed a resolution in support of Archbishop Desmond Tutu and called for the United States to break diplomatic ties with South Africa.

Our Presiding Bishop, The Most Reverend Edmond L. Browning, has asked this office to work actively for passage of the Dellums-Cranston Bill (HR1580:S556) calling for additional, total economic sanctions against South Africa.

We encourage you to vote for passage of the Bill.

Dr. BETTY A. COATS,
Staff Officer, Wash-
ington Office.

The Rev. ROBERT J.
BROOKS,
Staff Officer, Wash-
ington Office.

THE DOMESTIC AND FOREIGN MISSIONARY SOCIETY OF THE PROTESTANT EPISCOPAL CHURCH IN THE UNITED STATES OF AMERICA

The following is a Resolution adopted by The Executive Council of The Episcopal Church at its meeting at the Hotel El Dorado, Guatemala City, Guatemala, February 24-26, 1988, at which a quorum was present and voting:

Resolved, That the Executive Council, meeting in Guatemala City, reaffirm its support of the leadership of Archbishop Desmond M. Tutu in efforts to bring an end to apartheid in South Africa and the establishment of a non-racial, democratic society through peaceful means; and be it further

Resolved, That the Executive Council call upon the United States Government to end diplomatic relationships with the government of South Africa; and be it further

Resolved, That copies of this resolution be sent to Archbishop Tutu, the President of the United States, members of the Senate and House of Representatives and the State Department.

EXPLANATION

The South African government has banned the United Democratic Front (UDF) and the Council of South African Trade Unions (COATSU) from engaging in all political activity. The UDF and COATSU are the largest of the last remaining organizations seeking peaceful changes in South Africa. The Most Rev. Desmond M. Tutu, Archbishop of Capetown, is calling upon the churches in South Africa to take a stronger and more vocal position in opposition to apartheid. Archbishop Tutu is also calling on the United States and other countries to sever diplomatic relations with the government of South Africa in order to send the message that the system of apartheid is morally reprehensible and a pariah in the civilized world.

DONALD A. NICKERSON, JR.,
Secretary of the Executive Council and
the Domestic and Foreign Missionary
Society of the Protestant Episcopal
Church in the United States of America

WEDNESDAY FEB. 24, 1988.

STATEMENT BY THE MOST REV. DESMOND TUTU, ARCHBISHOP OF CAPE TOWN, ON THE RESTRICTIONS PLACED ON 17 ORGANISATIONS IN TERMS OF THE PUBLIC SAFETY ACT

Today's effective banning of those of our political organisations still allowed to operate is an unmitigated disaster for South Africa.

Many of our people will see it as a declaration of war by the government.

I see it as a vicious and provocative act by a government which has now become a serious threat to Southern Africa.

We have seen its bully-boy tactics at their most vicious in our neighbouring countries over the last few years.

It has now shown that within South Africa its only plan for the future is to fight against the logic of history by resorting to the most blatant forms of oppression.

There is now not the slightest possible doubt that its idea of reform is to smash all effective possible political opposition in the country, no matter how peaceful or lawful, and to rule with the jackboot.

The organisations the government is suppressing are all dedicated to peaceful means of opposing the brutality of apartheid. If they had not been, we would have seen them in court long before now facing serious charges under the government's draconian laws.

So the message coming out of the government's action is clear—peaceful paths to change are being closed off one by one and those wanting real change are being encouraged by the government's actions to turn to violence.

White South Africans must realise that they are at the crossroads: if they don't stop this government soon—and there's not much hope that they will—we are heading for war.

Foreign countries—and especially the governments of Japan, Britain, the United States and West Germany—must realise that they are prejudicing their investments by refusing to take effective economic action against this government.

This government seems to have nothing to offer South Africa but violence and bloodshed. It must go and be replaced by a democratic, non-racial government which represents all the country's people, black and white.

I still desperately want a negotiated solution to our crisis, and the only peaceful way of forcing this government to the negotiating table is through properly-enforced and comprehensive diplomatic and economic sanctions. I reiterate my call for such sanctions.

If we do not get effective action from white South Africans or the international community, then God help us.

**A MATTER OF PRINCIPLE:
STUDENTS SPEAK OUT**

HON. DEAN A. GALLO

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 13, 1988

Mr. GALLO. Mr. Speaker, on behalf of many constituents in my district, I feel compelled to let all Members know of the sad and frustrating situation of the Ferenc family. The case not only involves a breach of basic human rights by the Soviet Union, but also demonstrates the amount of concern displayed by American citizens regarding the release of Mr. Ferenc.

Mr. Ferenc has been separated from his entire family for over 40 years. Now 80 years of age, Mr. Ferenc has endured a life of great hardship including 10 years at a hard labor camp in Siberia in the 1940's and forced separation from his family and loved ones since then. It was not until the 1950's that his wife, who now resides in the United States, realized that her husband Nikolai was still alive. Since then, his entire family has been working toward reunification.

A lot of interest has been generated among Americans regarding Mr. Ferenc's plight in the Soviet Union. Through the diligent efforts of Bohdan Ferenc, Nikolai's grandson, I have submitted hundreds of petitions with thousands of signatures and addresses on them from concerned Americans to Secretary of State Shultz, General Secretary Gorbachev, and Soviet Minister-Counselor Kutovoy.

Nick Ferenc, the great-grandson of Nikolai Ferenc, and his third grade class have also taken a concerned interest. They have written to General Secretary Gorbachev in behalf of their classmate's great grandfather. Their letters exemplify the American principle of the inherent need to secure basic human rights and fundamental freedoms for all people. The children also placed a lot of importance on the family and the need to unite wives with husbands, sons with fathers, grandchildren with great grandparents in order to bring both happiness and security into the homes. They are touching phrases such as, "My friend Nick has never met his great grandfather." Another phrase was, "Would you please send lonely Nikolai Ferenc to America?" Or, "How would you feel if you were far from your family?" One phrase read, "I just can't figure out why people can't go anywhere from the U.S.S.R." Many also wrote, "We all want him in the U.S.A." Nick Ferenc wrote, "I would like to see my grandfather, and thank you for trying to make my family's wish come true." As you can see, the concern and the insistency towards Nikolai Ferenc's release are found in the hearts of many American citizens.

In light of the Summit meeting, resolving this particular case among others is of vital necessity. The need to expedite cases such as Mr. Ferenc's is so important and must occur before the Summit meeting takes place. Otherwise, Mr. Ferenc's situation and others like him may go unheeded. By resolving Mr. Ferenc's case, the Soviet Union will help to ensure a successful Summit between our two countries.

As my colleagues in the House of Representatives and the basic principle that we all share in upholding human rights, please help to support Mr. Ferenc's case. Your concern will help to strengthen our chances in bringing Mr. Ferenc into the United States and to finally be with his family.