

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 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 disinvestment, 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

