

Sullivant, Swenson, Takis, Tate, Taylor, Tool, Tucker, Tupa, Udall, Veiga, S. Williams, T. Williams, Young, and Zimmerman.

MEMORIALIZING CONGRESS TO ENACT LEGISLATION THAT PROHIBITS STATES FROM IMPOSING AN INCOME TAX ON SEVERANCE PAYMENTS AND TERMINATION PAYMENTS TO NON-RESIDENTS INDIVIDUALS.

Whereas, In 1996, the Congress of the United States enacted Public Law 95-104, which amended title 4 of the United States Code to limit state taxation of certain pension income; and

Whereas, Section (1)(a) of Public Law 95-104, codified at 4 U.S.C. sec. 114, prohibits states from imposing an income tax on any retirement payments made by an employer of such state to an individual who has terminated employment in and who is not a resident of such state; and

Whereas, Severance payments and termination payments made by an employer to a nonresident individual are not accorded the same tax treatment as retirement income under 4 U.S.C. sec. 114 and are therefore subject to the income tax of the state where the employer making such severance payments and termination payments is located; and

Whereas, The result of this inconsistent tax treatment of similar retirement payments is that severance payments and termination payments may be taxable to the employee in both the state of the employee's former residence and the state in which the employee currently resides; and

Whereas, Subjecting severance payments and termination payments to different tax treatment than other retirement payments and income results in inconsistent and inequitable treatment of severance payments and termination payments to taxpayers that have relocated to another state after terminating their employment; and

Whereas, The enactment of federal legislation that prohibits a state from imposing an income tax on severance payments and termination payments to an individual that is not a resident of that state will result in the tax treatment of such payments that is consistent with the tax treatment of other retirement income; now, therefore,

*Be It Resolved by the Senate of the Sixty-first General Assembly of the State of Colorado, the House of Representatives concurring herein:*

That the Congress of the United States is hereby memorialized to adopt legislation amending 4 U.S.C. sec. 114 to include severance payments and termination payments within the retirement income of a non-resident individual upon which states may not impose income tax.

*Be It Further Resolved,* That copies of this Joint Memorial be sent to the President of the United States Senate, to the Speaker of the United States House of Representatives, and to each member of Colorado's congressional delegation.

TOM NORTON,  
President of the Senate.

PATRICIA K. DICKS,  
Secretary of the Senate.

CHARLES E. BERRY,  
Speaker of the House of Representatives.

JUDITH M. RIDRIGUE,  
Chief Clerk of the House of Representatives.

## HONORING THE KIDS HELPING KIDS 5K RUN

HON. GARY L. ACKERMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Mr. ACKERMAN. Mr. Speaker, I rise to join with my constituents and the hundreds of runners who will be participating in the Kids Helping Kids 5K Run on June 21, 1998. These dedicated individuals have committed themselves to enhancing the lives of other children in need of strong emotional, physical and financial support. With the great preponderance of news reports relating to violence that is devastating the youth of our country, it is most reassuring that certain individuals and organizations have dedicated themselves to directing and educating our youth in positive and productive areas. This particular young, dynamic organization, inspired and directed by Robert F. Eslick, has striven mightily in advancing their charitable and educational goals that actively seeks to sensitize children to identify those youngsters in need of assistance and work with them to successfully challenge their handicaps. In addition, this most-dedicated group has also been successful in providing financial support to families facing extraordinary health needs.

Embodying the spirit of Kids Helping Kids, Robert A.J. Eslick, nine years of age, has established a record of activism and compassion that readily serves as an example for adults and children involved in philanthropic affairs. At age two in 1990, he entered his first race, a 1.4 miler. By dint of personality and supreme self-involvement, Robert was ranked eighth in the country by USA Track & Field for 5K races. He has continued to participate as a runner while dedicating his efforts to the multi-faceted program of Kids Helping Kids.

As we become dispirited by events that tend to show our youth adrift without a compass, it is invigorating and greatly appreciated that Kids Helping Kids continues to grow and embody the great traditions of caring and compassion that are the foundations of our country. Mr. Speaker, I ask my colleagues in the House of Representatives to join me in expressing our support and admiration for this outstanding group.

## TRIBUTE TO COLONEL DAN FLEMING

HON. JOHN M. McHUGH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Mr. McHUGH. Mr. Speaker, I would like to pay tribute to an outstanding American, an outstanding soldier, an outstanding officer who has touched the lives of many of my colleagues in the House of Representatives. On August 31, 1998, Colonel Daniel E. Fleming retires after over 23 years of dedicated service to America and our great Army. Throughout his career, Dan Fleming has provided forward-looking leadership characterized by a unique intellect and strategic vision. He has served with distinction in positions of increasing responsibility from platoon to Army Secretariat, always demonstrating the highest degree of

leadership and professionalism while making lasting contributions to Army readiness and mission accomplishment.

As we honor his retirement, we note that Colonel Fleming's distinguished career has stretched over two decades, culminating in his service these past two years as Chief of the Army's House Liaison Division. In this position, Colonel Fleming has been the Secretary of the Army's principal representative to the United States House of Representatives, establishing close working relationships with more than half of the Members of the House. Colonel Fleming has personally organized, planned, coordinated and accompanied 32 Congressional Delegations involving 128 Members of Congress on fact-finding and investigative missions to 52 foreign countries. He has vastly improved coordination and professional relationships between the Army and key Members and staff and has ensured the Army has the best reputation of all the Armed Services for providing prompt and accurate responses to congressional inquiries from House Members.

Colonel Dan Fleming was born in Athens, Ohio, Graduating from Ohio University in 1975, he received his commission through the Reserve Officers' Training Corps program and began his career in the Army as an Infantry officer. His distinguished career includes assignments all over the world and at every echelon. His first assignment was as a scout platoon leader with the 9th Infantry Regiment, in the Republic of Korea. Dan then transferred to Aviation Branch, qualifying to fly almost every helicopter in the Army inventory, including the UH-1H "Huey" (Iroquois), UH-60 "Blackhawk," OH-58A/C "Kiowa," AH-1 "Cobra," and AH-64 "Apache." Dan commanded Aviation units at Platoon, Company and Battalion level both in the Continental United States and in the Federal Republic of Germany, served as an Aide-de-Camp, Battalion Operations Officer, Battalion Executive Officer, Secretary of the General Staff, and Army Legislative Liaison Staff Officer.

Through it all, Dan Fleming has consistently delivered professional, selfless service to our Nation. A leader of extraordinary intellect, with vision and dedication to math, Colonel Fleming has always remembered that our Army consists first and foremost of soldiers. Mindful of this, he served with distinction in position of increasing responsibility from platoon to Army Secretariat. Dedicated his career to caring for his soldiers. We offer our heartfelt appreciation and best wishes to Dan Fleming: a soldier whose selfless service has truly made a difference.

## PERSONAL EXPLANATION

HON. LYNN C. WOOLSEY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 17, 1998

Ms. WOOLSEY. Mr. Speaker, due to United Airlines flight #200 from San Francisco being delayed as I was returning from my congressional district, I was unavoidably detained on vote numbers 232 and 233. Had I been present on June 15th, I would have voted yea.