

(4) Sergeant Justin W. Garvey, Age: 21, Unit: 1st Battalion, 187th Infantry Regiment, 3rd Brigade, 101st Airborne Division, U.S. Army, Hometown: Townsend, MA, Date and Place of Death: July 20, 2003 in Tallifur, Iraq.

(5) Private First Class John D. Hart, Age: 20, Unit: 1st Battalion, 508th Infantry Regiment, 173rd Airborne Brigade, U.S. Army, Hometown: Bedford, MA, Date and Place of Death: October 18, 2003 in Taza, Iraq.

(6) 1st Lieutenant Brian M. McPhillips, Age: 25, Unit: 2nd Tank Battalion, 2nd Marine Division, U.S. Marines, Hometown: Pembroke, MA, Date and Place of Death: July 27, 2003 in central Iraq.

(7) Captain Benjamin W. Sammis, Age: 29, Unit: Marine Aircraft Group 39, 3rd Marine Aircraft Wing, U.S. Marines, Hometown: Rehoboth, MA, Date and Place of Death: April 4, 2003 in Ali Aziziyah, Iraq.

(8) Sergeant First Class Daniel H. Petithory, Age: 32, Unit: U.S. Army, Hometown: Cheshire, MA, Date and Place of Death: December 5, 2001 in Afghanistan.

(9) Staff Sergeant Bruce A. Rushforth, Jr., Age: 35, Unit: U.S. Army, Hometown: Middleboro, MA, Date and Place of Death: February 21, 2002 in the Philippines.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. HENSARLING) is recognized for 5 minutes.

(Mr. HENSARLING addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

#### SUPPORTING THE FALLEN PATRIOTS TAX RELIEF ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana (Ms. CARSON) is recognized for 5 minutes.

Ms. CARSON of Indiana. Mr. Speaker, I do not want to be redundant in terms of the eloquence of my predecessor, the gentleman from Massachusetts (Mr. MCGOVERN), and what he has already so adequately articulated, but I rise in support of what was initially the McGovern bill, referred to as the Fallen Patriots Tax Relief Act, and I will support, of course, the Renzi bill, which I understand will be considered on the floor tomorrow, also known as the Fallen Patriots Tax Relief Bill.

Mr. Speaker, I want to commend the gentleman from Massachusetts (Mr. MCGOVERN) for bringing this subject matter to the ears and eyes of America, and particularly to the House of Representatives, which has responsibility for its passage. The bill will increase the military benefit to \$12,000 and make it tax exempt, an idea certainly that is long overdue in terms of its implementation.

We cannot be concerned about the cost of the bill. I have been reading the CQ reports and other analyses of what this bill will eventually cost, particularly that section that suggests that it go back retroactively to September 11, 2001 and provide exemption for those who were in the service at that time forward.

Currently 340 American military personnel have lost their lives in Operation Iraqi Freedom, and 92 in Oper-

ation Enduring Freedom in Afghanistan and in the Philippines. While an examination of the bill shows it does in fact impose a great cost on the American people, the cost of the lives cannot be measured in terms of dollars.

The death tax gratuity payment of \$6,000, of which \$3,000 is taxable, is proposed to be increased to \$12,000 in terms of the gratuity payment, and the entire amount would be tax-free, which is, of course, no less than right. The deceased's surviving spouse, parents, children, brothers and sisters should not have to worry about running afoul of the IRS because their loved one just lost their life in the line of duty. The bill also extends the filing deadline for income tax purposes, an idea, of course, whose time has come and passed.

I want to commend the authors of both bills for bringing this very needed legislation to the House, Mr. Speaker, and also the fact that it provides the National Guard and Reserve members an above-the-line tax deduction for overnight transportation, meals and lodging expenses for those who travel more than 100 miles.

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The National Guard is indeed a vital aspect of our military operation of this Nation and should be treated with respect and with the kind of exemptions that they so rightly deserve.

I understand that the bill also, Mr. Speaker, eliminates the qualifying 5-year period from capital gains on the sale of the residence while the taxpayer or taxpayer's spouse serves on qualified official extended duty as a member of the Armed Forces or the foreign services.

Again, Mr. Speaker, I am proud that the House of Representatives has come to this point to rectify an injustice that has existed in law insofar as it has affected the military men and women who serve and who sacrifice and so many of them who lose their lives as a result of preserving the freedom of this Nation. I support the legislation, and I encourage Members of the House to do likewise.

The SPEAKER pro tempore (Mr. PORTER). Under a previous order of the House, the gentleman from Florida (Mr. FEENEY) is recognized for 5 minutes.

(Mr. FEENEY addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

#### EXCHANGE OF SPECIAL ORDER TIME

Mr. GUTKNECHT. Mr. Speaker, I ask unanimous consent to claim the time of the gentleman from Florida.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

#### AN IDEA WHOSE TIME HAS COME

The SPEAKER pro tempore. Under a previous order of the House, the gen-

tleman from Minnesota (Mr. GUTKNECHT) is recognized for 5 minutes.

Mr. GUTKNECHT. Mr. Speaker, this afternoon and earlier in the Special Orders, our colleague, the gentleman from Indiana (Mr. BURTON), talked about a meeting that we had, a forum that we conducted today in Boston, Massachusetts. We had about seven or eight Members of the House, and we had a forum talking about the issue of prescription drugs and how much Americans pay for prescription drugs relative to what industrialized countries around the world pay for those same drugs. It was sort of appropriate that we had this forum in Boston; and I observed at the beginning of the meeting that a little over 200 years ago there were patriots who began to throw tea in Boston Harbor because a king in England had imposed a half-penny tax on tea, and they were mad as hell and they were not going to take it anymore. That same spirit of that Boston Tea Party was alive today and that spirit is growing.

At that forum we had Governor Pawlenty of the State of Minnesota. I have to tell my colleagues I was so proud of him because he outlined the plan that he has for Minnesotans to allow them to have access to world-class drugs at world market prices. Now, he did not put a number on it, but my estimate is that Minnesotans will save at least \$50 million by simply opening up markets as we do with virtually every other product. He also said in his remarks that the States are the laboratories of democracy and that it is time for the States to take the leadership and demonstrate what can be done in terms of opening up markets and saving consumers billions.

We also had the Attorney General from the State of Massachusetts. He made a very good point, that as these big pharmaceutical companies now are reaching out and saying we are not going to ship as many drugs to Canada, he reminded us and them that there are antitrust laws on the books and if the Federal Government will not enforce them, then the States will.

We also had representatives from Governor Blagojevich from the State of Illinois who talked about their plan and his plan and how he believes that they can save the State of Illinois \$91 million. That is \$91 million that can be spent on children. That is \$91 million that can be spent on firefighters and police officers to keep the State safer.

We also had Dr. Steve Schondelmeir, who is a pharmacist himself, teaches pharmacology at the University of Minnesota. He estimated that Americans next year will spend at least \$220 billion on prescription drugs. He went on to say that he believed that if you simply opened up markets, that markets would begin to level. He agrees with me or I agree with him that the goal is not for Americans to go to other countries to buy prescription drugs; the goal is to open up markets, and markets level. Prices here in the

United States would come down at least 30 percent.

Now, I am not good in mathematics, but 30 percent of \$220 billion is over \$60 billion a year. That would be the largest tax cut we could ever give the American people. If the goal of the tax cut is to allow Americans to keep and spend more of their own money, then market access certainly should be part of that equation.

We also had Dr. Elizabeth Wenner, who has her own program going in the State of Vermont to encourage the patients there in her clinics to buy their drugs and make it easier for them to legally and safely buy those drugs from pharmacists across the border in Canada. She has numbers to demonstrate how much their patients have saved; and the average, believe it or not, is over 60 percent.

Then we had Mayor Albano, the mayor of Springfield, Massachusetts. He began his voluntary plan for city employees there and he has only been operating for a few months, and his estimates are that they have saved \$600,000. We are talking about real money, I say to my colleagues. It is not just about seniors; it is about everybody.

Victor Hugo said, more powerful than an invading army is an idea whose time has come. I do not know what is going to happen in the conference committee, but I know this: you cannot hold back an idea whose time has come.

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#### PASS THE ARMED FORCES TAX FAIRNESS ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. EDWARDS) is recognized for 5 minutes.

Mr. EDWARDS. Mr. Speaker, earlier this year, the House majority leader, the gentleman from Texas (Mr. DELAY), said this, and I quote: "Nothing is more important in the face of war than cutting taxes."

As someone who represents Fort Hood in Texas where 17,000 soldiers have left, now fighting in Iraq, I find the gentleman's priorities to be somewhat bizarre. I think he is wrong, and I think the American people would agree that he is wrong. In a time of war, nothing is more important than supporting our troops and our military families.

I find it shameful that the same majority leader who said, "Nothing is more important than cutting taxes during a time of war," has actually, along with the Speaker of the House, kept bottled up right here in the well of the House for 7 months the Armed Forces Tax Fairness Act, an act that would provide some meager tax benefits for brave servicemen and -women and their families, including our military personnel now in Iraq, in Afghanistan. The same House Republican leadership who earlier this year fought so hard to pass a \$230,000 tax break to

American citizens making \$1 million this year in dividend income cannot seem to say we can afford to pass a modest tax benefit bill for military servicemen and -women even though our Nation is at war.

I find it amazing that that same House leadership today thought that we had enough time in the Congress to rename three post offices this afternoon; but they have not had time in 7 months, in 7 months, to grab the Armed Forces Tax Fairness Act and bring it to the floor of the House, which they could do tomorrow and we could pass by unanimous consent.

I think it sends a terrible message to our military families and to those in combat, in harm's way, that we can pass a \$230,000 tax break for people making \$1 million in dividend income this year sitting safely in their homes and offices in America, but we cannot afford or we cannot find time to help out a little bit with real estate tax benefits, with gratuity tax benefits, which we will partly deal with tomorrow with the Renzi-McGovern bill, but also with benefits to help Guardsmen and Reservists pay for the cost of their travel and overnight stay and meals when they are doing training for our country.

Mr. Speaker, I think the House Republican leadership should explain to the American people why they would hold up the Armed Forces Tax Fairness Act simply because the Senate added an amendment, and then passed the bill unanimously, to pay for that military benefit by shutting the loophole on Benedict Arnolds who turn their backs on our country, renounce their citizenship, just to simply avoid paying American taxes. It seems to me that the gentleman from Texas (Mr. DELAY) and the gentleman from Illinois (Mr. HASTERT) should explain why, at least in their actions, they are saying, in effect, that protecting Benedict Arnolds is more important than providing tax benefits for our brave servicemen and -women.

Now, I commend the gentleman from Arizona (Mr. RENZI) and the gentleman from Massachusetts (Mr. MCGOVERN). I think the gentleman from Massachusetts (Mr. MCGOVERN) originally introduced this bill back in September, but I commend the gentleman from Arizona (Mr. RENZI) for his leadership tomorrow on the bill to provide increased death benefit gratuities, as someone who just received two death notices from Fort Hood soldiers in my district today. That is the right thing to do, although, frankly, I am not sure we should be too proud of the fact that we are increasing the military death combat benefit to surviving family members to \$12,000. Families whose loved ones lost their lives in the September 11 tragedy received on average over \$1 million from various sources, and yet we are increasing the death gratuity to \$12,000.

Now, even that death gratuity benefit, as important as it is, and I will

vote for it and we will probably pass it unanimously tomorrow; but let us keep it in perspective. If we assume approximately 300 deaths so far in the Iraqi war and in Afghanistan and in that whole combat arena, that is going to cost the American taxpayers about \$1.8 million, million. Yet the House Committee on Ways and Means today found time and the affordability to pass a \$40 billion tax cut to multinational corporations and, overall, a \$60 billion tax cut.

Mr. Speaker, we should pass the Armed Forces Tax Fairness Act. Our servicemen and women deserve no less.

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The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. MILLENDER-MCDONALD) is recognized for 5 minutes.

(Ms. MILLENDER-MCDONALD addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

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The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Mr. MARIO DIAZ-BALART) is recognized for 5 minutes.

(Mr. MARIO DIAZ-BALART of Florida addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

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#### EXCHANGE OF SPECIAL ORDER TIME

Mr. JONES of North Carolina. Mr. Speaker, I ask unanimous consent to claim the time of the gentleman from Florida.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from North Carolina?

There was no objection.

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#### DEATH GRATUITY TAX

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina (Mr. JONES) is recognized for 5 minutes.

Mr. JONES of North Carolina. Mr. Speaker, I really appreciate what the gentleman from Massachusetts (Mr. MCGOVERN) from the Democratic side and the gentleman from Arizona (Mr. RENZI) from the Republican side are doing. I want to explain as to some of the speeches I have heard tonight. This is an effort; I go back myself. I hate to talk about myself, but for 2 years I have been trying to get this death gratuity tax removed. In fairness to the leadership, both Democrat and Republican, we have passed to the Senate, five times over 2 years, a bill, a larger bill than this bill, that would have removed the death gratuity and also some of the other issues that would have been fair to our military as it relates to tax fairness that the gentleman from Texas, my friend, mentioned. I do not know about the recent bill, but the bills that we passed in the