

Here is an example. The House Appropriations Committee tried to expand the definition of census areas for determining eligibility for a certain tax program. This provision was not agreed to by the Senate Appropriators. The provision was later passed in the JOBS bill. This highlights that we try in good faith to work with Members who will work with the committee. So let me send a very clear message. The controversy around this appropriations bill should serve as a warning to all who would bypass the jurisdiction and expertise of the congressional tax writing committees. We work to defeat stealth tax measures not just to protect our committee's jurisdiction, but to protect the American people from bad ideas.

In the Senate it is the Finance Committee, and only the Finance Committee, that has the experience, expertise, and seasoned resources to process tax laws for our Nation.

Members and staff should remember today's events the next time they are approached to insert a "harmless" tax measure into an unrelated bill.

ADDITIONAL STATEMENTS

REED IRVINE

• Mr. SESSIONS. Mr. President, I rise to commemorate the life of a noted conservative journalist, media critic, and a leading authority on media bias, Reed Irvine. Reed Irvine passed on November 16, 2004, and is known as the man who founded the organization Accuracy in Media. He leaves a legacy of fighting a left-leaning media and was a long-time critic of the big three networks at a time when only three network nightly news shows dominated the distribution of information to the public.

Reed Irvine was born in Salt Lake City, UT, the son of William J. and Edna May Irvine. He graduated from the University of Utah at the age of 19 in 1942, having been elected to Phi Beta Kappa. He enlisted in the Navy and was selected to take a crash program in the Japanese language, emerging as an interpreter-translator with a commission in the U.S. Marine Corps. He participated in the campaign of Saipan, Tinian, Okinawa as an intelligence officer with the 2nd Marine Division, and served in the occupation of Japan from 1945 to 1948.

After the war, Mr. Irvine was an economist, Fulbright scholar and former Federal Reserve official. He joined the Federal Reserve Board in 1951 as an economist in the Far East Section of the Division of International Finance. Mr. Irvine wrote extensively about the free market and advocated sound monetary and fiscal policy.

He founded Accuracy in Media in 1969 and its sister organization, Accuracy in Academia, in 1985. Mr. Irvine pioneered the concept of a citizens' media watchdog organization that criticized the er-

rors and omissions of the mainstream press, buying ads to publicize serious errors and buying stock in media companies to enable Accuracy in Media representatives to attend their annual meetings to discuss its complaints with the chairman. Irvine was tenacious in his quest for the full truth in media.

Mr. Irvine is survived by his wife of 56 years, Kay Araki Irvine, his son and three grandchildren. Reed Irvine will be remembered as being at the forefront of the conservative movement's attack on media bias and has left us four books that study the bias of the media.

In 1969, when Reed Irvine began his crusade, most Americans trusted the mainstream media. Americans received the biased news coverage and believed it. Today, the liberal bias in media, Hollywood, and academia is widely accepted as a fact of life.

Some day, I hope that the mainstream media will lose its leftwing bias. I hope for the day when academia will focus all its attention on scholarship and leave the liberal indoctrination for the pundits. But, I do not expect those days to come very soon. However, thanks in large part to the life's work of Reed Irvine and the movement he helped launch, Americans have now accepted media bias as a fact of life. The American Society of Newspapers published a study in 1999 that showed 78 percent of Americans believe there is a bias in the media.

I believe this understanding by the American public promotes a more informed democracy. People watch the news with a critical eye. Students question their professors. Americans are seeking out talk radio, alternative media. The Internet is flourishing.

Thanks to dedicated watchdogs such as Reed Irvine, the American people now see through the bias in the media. Dan Rather's ludicrous reporting on President Bush's National Guard service was debunked in no time on the Internet and talk radio. A liberal bias that was once lamented by conservatives and ignored by the public has now become a running joke among conservatives and an accepted fact in the minds of Americans. People, who once powerlessly accepted the news however they could get it, are now voting with their remote controls.

When President Bush delivered his acceptance speech at the Republican National Convention this year, 7.3 million people saw it on Fox. Meanwhile, 5.9 million watched on NBC, 5.1 million on ABC, 5 million on CBS, 2.7 million on CNN and 1.7 million on MSNBC, according to Nielsen Media Research. Fox also beat the broadcast networks throughout the rest of the Republican Convention coverage—this, despite the fact that ABC, CBS, and NBC are available in about 110 million homes, while Fox is carried in about 85 million. Reed Irvine's message has been received, and the people are fighting back.

News is now reported in countless ways, 24 hours a day, and the American

people are deciding for themselves what it all means. For this new coverage we can thank the Fox News channel, and the countless talk show hosts, magazines, Internet sites, and organizations. However, I think the most important gift that has been given to our country is the critical eye of the American public. A voting public that watches the news with a critical eye is one that cannot be easily manipulated. A college student who asks his professor tough questions will end up better educated and ready for the world.

For this wonderful gift, we owe a special thanks to Reed Irvine.●

TRIBUTE TO DR. SAM BILLISON

• Mr. BINGAMAN. Mr. President, today I wish to mark the passing of Dr. Sam Billison, a recipient of a Congressional Silver Medal, who died earlier this week. He was a great American.

In 2001, the President of the United States awarded Congressional Gold and Silver Medals to Sam and his fellow Navajo Code Talkers. Of all the honors Congress can bestow, these Medals are often considered the most distinguished, expressing the gratitude of the Congress and the entire nation.

With this award, the Code Talkers joined the ranks of an exclusive group of people—Robert Kennedy, Harry Truman, General H. Norman Schwarzkopf, Nelson Mandela, General Colin Powell, and President Reagan, to name a few.

As with many other recipients, Sam and his fellow WWII Code Talkers were recognized for valor, for their contributions to the national good, for their defense of freedom and democracy. However, unlike the others, they set several precedents, not the least of which that they were the first Native American Indians to receive Congressional Gold Medals.

This is especially poignant when one realizes the cultural context in which Sam and his fellow Navajo were raised. Subjected to alienation in their own homeland, discouraged from speaking their own language, this group of Native Americans rose above adversity, voluntarily came forward to develop the most significant and successful military code of the time saving countless American lives, and then honored their oath of secrecy by stepping back into the obscurity from which they came.

Many of these marines have finally come forward to be appropriately recognized and honored, but many took their secret to the grave. I am happy that in the twilight of Sam's life, he was able to see Congress finally mark that place in history so long overdue the Navajo Code Talkers.

We, as a nation, are but a product of those who have come before us—their accomplishments, their contributions, and their sacrifice in the struggle for freedom and democracy. We must never forget that our society is made possible only through the sacrifice and hard work of thousands of American men and women.

Sam Billison, Navajo Code Talker, was one of an elite group of veterans, and yet he was more. He was a teacher, a school principal and a superintendent, helping educate thousands of young people, and setting an example for all to follow. In all sense of the word, he was a true American hero. He shall be dearly missed.●

TRIBUTE TO SENIOR AIRMAN NICHOLAS P. SEMONELLE, THE UNITED STATES AIR FORCE AIRMAN OF THE YEAR

● Mr. SESSIONS. Mr. President, I rise today to recognize the United States Air Force Airman of the Year for 2004, Senior Airman Nicholas P. Semonelle from Enterprise, Alabama.

Senior Airman Semonelle's recognition stems from his unique act of courage and bravery. On January 18, 2003, Senior Airman Semonelle was faced with a dangerous situation. Senior Airman Semonelle observed smoke from a nearby house that had caught fire and immediately called 911. Upon learning from a 14-year-old babysitter that three children were trapped inside, Semonelle immediately broke through a window and entered the burning structure to try to find the children. Despite the smoke and heat, Senior Airman Semonelle searched room to room locating a 7-year-old boy and evacuating him from the building. Without hesitation and regard for his own personal safety, he again risked his life to go back inside the home, now ablaze and filled with smoke, to locate and carry out a second child, a 3-year-old girl. Senior Airman Semonelle began a third rescue attempt of an 18-month-old baby girl still trapped in the now engulfed structure. Despite repeated attempts, the little girl could not be found. Emergency rescue personnel arrived to find the structure engulfed in flames, and were unable to locate the third child who did not survive. Senior Airman Semonelle, his brother-in-law who had helped with the rescues, and the two lucky children eventually collapsed on the ground in front of the house, exhausted and coughing from smoke inhalation.

Senior Airman Semonelle's quick action to enter the burning home and rescue those inside resulted in saving the lives of two children. His disregard for his own personal safety to save others is an act of bravery that warrants our gratitude. I commend this 1996 Elba High School graduate for his service to our country and for his bravery. He continues to distinguish himself, serving our country overseas in his assignment to the United States Air Force 435th Logistics Readiness Squadron at Ramstein Air Base, Germany. He is truly deserving of the recognition that the United States Air Force and the United Services Organization have bestowed on him as Airman of the Year.●

TRIBUTE TO PAT RAYMOND

● Mr. BENNETT. Mr. President, Pat Raymond prefers to be the person behind the person. She prefers to work behind the scenes, and as I can attest, late at nights, weekends, and holidays. For 30 years she has served the Senate faithfully, professionally, tirelessly, and as a stalwart advocate. But today I would like to put Pat front and center and thank her for her service to me and to the Senate.

For the past 2 years, Pat has worked as the clerk of the agriculture appropriations subcommittee that I chair. I have benefited from her institutional knowledge, her counsel, and her judgment. Because of consecutive reductions in the budget of the United States Department of Agriculture the last 2 years have been very challenging, but Pat has been up to the task. In 2003, even though the allocation to the subcommittee was nearly \$1 billion below the prior years enacted level, we produced a bill that the Senate approved with only one dissenting vote. Pat has developed strong working relationships not only with the staff of Senator KOHL, the subcommittee ranking member, but also with the staffs of Representatives BONILLA and KAPTUR, the House agriculture appropriations chairman and ranking member. These relationships have enabled the agriculture appropriations subcommittees of both chambers to work together and overcome the challenges posed by being required to do more with less.

After 30 years of service Pat will retire at the end of this Congress. I thank her for her dedication, for her hard work, and for a job well done. More than that, I wish her well, as she travels to Florida for a well deserved rest. But I know that "rest" won't last long—Pat is too young, too vigorous, and has too much to contribute not to get involved in something important right from the start.●

IN HONOR OF SUPERVISOR REX BLOOMFIELD

● Mrs. BOXER. Mr. President, it is my honor to speak in recognition of Supervisor Rex Bloomfield, a strong advocate for the preservation of open space, improvement of county services, and balanced planning for the future of Placer County.

Rex Bloomfield has dedicated the last 12 years as Supervisor to improving his community and Placer County. His many accomplishments are testament to his strong leadership and devotion to public service. By creating the Placer Legacy Program he has helped to preserve thousands of acres of open space and agricultural lands in Placer County. Committed to the fight for clean air, he initiated the Sacramento Ozone Summit and worked hard to adopt regional policies to reduce smog, for which he received the American Lung Association's regional award for outstanding leadership. Supervisor

Bloomfield established Placer County's first redevelopment area to help fund community projects, such as the Squaw Valley Community Park. Throughout his three terms in office he has made many improvements to his district. Four parks were built, miles of new trails for recreation were constructed, a new library was built with two others expanded, fire safe councils and fire fuels reduction programs were created, Sheriff substations in outlying areas were added, emergency personnel were provided more safety equipment and medical supplies, and a computerized emergency telephone system to warn residents of pending danger was established.

Rex Bloomfield has not only committed himself to the betterment of Placer County as supervisor, but also as a teacher and involved member of the community. His teaching career has spanned 31 years. He is currently teaching fifth grade at Alta Vista School in Auburn. He has been a board member with the Sierra Economic Development District, Sierra Planning Organization, Foothill Airport Land Use Commission, Placer County Air Pollution Control District, Placer County Flood Control and Water Conservation District, Colfax Veterans Memorial Hall Board, and Foresthill Veterans Memorial Hall Board.

I commend Rex for dedicating his life to his family and his community. His accomplishments have touched the lives of many, and his impact on his community and Placer County will be long remembered. I extend my sincere best wishes for his continued health, happiness, and good work. Rex Bloomfield is a distinguished member of the community, and it is with great pleasure that I recognize him today.●

TAXATION OF FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION MITIGATION GRANTS

● Mr. NELSON of Florida. Mr. President, in these final days of the 108th Congress, I would like to call attention to an issue of great consequence to the people of Florida and to other States that recently have been victimized by natural disasters.

This year, four hurricanes wrought a path of damage and destruction across Florida and other areas. The U.S. Congress was quick to provide Federal relief for victims of the storms, and we are grateful for this. Yet a June Internal Revenue Service ruling determines that this assistance ought to be taxed.

This means that if a homeowner accepts a \$25,000 Federal grant to elevate their flood prone home, the grant would be included in their taxable income. This unexpected tax liability could be financially devastating to a retiree living on a fixed income after already having faced the costs of hurricane cleanup. It also creates a strong disincentive for homeowners to participate in Federal mitigation programs,