

district. San Mateo High School has been on the same property since 1927, but is being rebuilt so that once again the splendor of the school and the extraordinary students who attend will be paired with the elegant architecture they so richly deserve.

Mr. Speaker, the people of San Mateo County agreed in the year 2000 that the six high schools in the San Mateo Union High School District were in need of repairs. Unfortunately shortly after the renovation of San Mateo High School was initiated it became clear that the existing structure was seismically unsafe. As a result of this discovery, the students and staff suddenly found themselves facing a complete reconstruction of their school and were moved into modular classrooms, which have been used for the past four years.

The principal architect of the reconstruction bonds for the San Mateo Union High School District and San Mateo High School is the former superintendent Thomas C. Mohr. Now hopefully enjoying a peaceful retirement, Superintendent Mohr spent a distinguished 43-year career in public education, working as a teacher, counselor, principal, district level administrator and Superintendent. His strong leadership and devotion to the school district led to the clock tower being named after him.

Like any construction project, there were certainly bumps in the road during the past four years but I was delighted to witness how the whole community has come together around the school not only through voting for a bond to revitalize the school but through groups such as the San Mateo High School Foundation, Parent Teacher Organization, Booster Groups and Alumni, which raised funds for an open air amphitheatre and new all-weather track, among other improved amenities.

Mr. Speaker, I commend the community for undertaking the renovation and necessary seismic updates. The extraordinarily beautiful building incorporates many parts of the historic structure, down to murals and the "haphazardly placed bricks," as the architect Paul Bunton appropriately describes them. The new modern structure has expanded the size of the school by 46,000 square feet, yet kept the historic facade. After a somewhat arduous four year project the 1425 students along with the faculty, staff and community as a whole should be commended for their patience in seeing this important project through. On October 15, 2005, the school will officially be dedicated and I ask my colleagues to join me in celebrating the opening of new San Mateo High School and the Dedication of the Thomas C. Mohr Clock Tower.

CELEBRATING ROSH HASHANA

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. RANGEL. Mr. Speaker, I rise to recognize the Jewish New Year or Rosh Hashana. This is the 5766th year on the Jewish calendar. Rosh Hashana is the Hebrew phrase which literally translates to "the head of the year."

As the Jewish people of our great country and around the world celebrate this new year,

let us join them in their prayers for peace, justice and equality. Let us not forget those of us, of all faiths, who are struggling, especially in the wake of the devastating Hurricane Katrina in the Gulf.

A new year is a symbol of hope and this year is no different. Today, we need to have hope more than ever. Hope for less wars and more diplomacy, hope for breaking racial barriers and coming together, and hope for restraint and modesty in the face of great challenges.

Jewish people throughout the world join their loved ones and friends to take part in a traditional dinner where they enjoy sweet foods such as apples and honey. These foods symbolize the notion of starting a new and sweet year.

Even many of the 10,000 Jewish Katrina evacuees got to celebrate this new year. In Houston, Rabbi Robert Loewy of Congregation Gates of Prayer led a service for 120 of these evacuees. Many of them had not seen each other since the hurricane hit their communities over a month ago. Such coming together after a tremendously painful experience only serves to show the resilience of America's communities and the necessity of maintaining them.

I know my colleagues from both sides of the aisle will join me in wishing a happy new year to all Jews in my district, in our country and around the world—both in the Diaspora and in Israel. May God continue to bless all of us as we face some of the most difficult tests we have ever been faced as a nation.

Shana Tova Umetuka—Have a good and sweet year!

RECOGNIZING JUDGE PETER J. O'BRIEN AS HE IS HONORED UPON HIS RETIREMENT BY THE MONROE COUNTY BAR ASSOCIATION

HON. PAUL E. KANJORSKI

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. KANJORSKI. Mr. Speaker, I rise today to ask you and my esteemed colleagues in the House of Representatives to join me in paying tribute to the Honorable Peter J. O'Brien, from the Court of Common Pleas, 43rd Judicial District, Monroe County, Pennsylvania, on the occasion of his retirement. He is being honored by his peers at a special celebration on Sunday, Oct. 16.

A native of Pennsylvania, Judge O'Brien has been recognized by his peers as a man who has accomplished much in his career. Mark S. Love, president of the Monroe County Bar Association, has stated that the association is honored to be able to recognize Judge O'Brien for his work and his service to the community.

A graduate of Villanova University, Judge O'Brien was admitted to the Bar of the Supreme Court of Pennsylvania in December, 1962. He attended Judge Advocate General's School in 1963 and received his Military Justice Certification. He also attended several courses at the National Judicial College.

Judge O'Brien served as a captain in the Judge Advocate General's Corps (U.S. Army) from 1963 to 1966. He was Chief of Military Justice, Sixth Army Headquarters in San Fran-

cisco, California. He received the Sixth Army Commanding General's Commendation, the Army Commendation Medal and the First Oak Leaf Cluster.

Judge O'Brien practiced law at the O'Brien and Miller law firm in Mount Pocono for 18 years. His former partner, the Honorable Linda Wallace Miller, is also a Common Pleas Judge in Monroe County.

As a practicing attorney, he conducted extensive litigation throughout 12 northeastern counties in Pennsylvania for many years. He also had an extensive appellate practice in the Supreme, Superior and Commonwealth Courts.

He was a member and chairman of a hearing committee for the Disciplinary Board of the Supreme Court from 1972 to 1980.

In 1986, Judge O'Brien was elected to the Monroe County Court of Common Pleas. He was re-elected in 1996 and has presided over hundreds of civil and criminal jury trials.

A member of the American Bar Association, Pennsylvania Bar Association and Monroe County Bar Association, he remains active in numerous education and youth related organizations in the community.

Married for 43 years to his wife, Karin, the couple has seven children.

Mr. Speaker, please join me in acknowledging a remarkable career of public service. Judge O'Brien's example of devotion to justice, faithfulness to family and community service among our youth provides a wonderful role model for others to emulate. Judge O'Brien can take justifiable pride in a job well done.

INTRODUCTION OF LEGISLATION TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE THAT THE DEDUCTION FOR CERTAIN ATTORNEY FEES SHALL BE FULLY ALLOWABLE IN COMPUTING BOTH TAXABLE INCOME AND ALTERNATIVE MINIMUM TAXABLE INCOME

HON. WALLY HERGER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. HERGER. Mr. Speaker, after 19 years of legal challenges, the courts found the State of California responsible in an inverse condemnation for the failure of the Linda levee on the Yuba River, and ordered it to pay damages to victims of the 1986 Yuba County flood. Now, constituents in my northern California congressional district are receiving their long awaited just compensation. Unfortunately, an unforeseen consequence has arisen. Depending on the amount of an individual's award, he or she may be subject to the alternative minimum tax (AMT), due in part to the portion of the individual's judgment award paid to attorneys in the form of fees.

Attorneys in the suit received their cut of the judgment right off the top, payment for services rendered, as ordered by the court's decision. The attorneys will owe regular tax on this payment. Unfortunately, the actual award recipients may also incur tax liability for this amount, effectively resulting in double taxation—once when the attorneys pay taxes and once if recipients incur AMT liability. Even

though this is money my constituents never physically possessed, as currently written in law no AMT relief can be granted.

Although there is no practical way to retrospectively address the tax treatment of the 1986 Yuba County flood victims, I believe their situation stands on its own as an example of the damaging impacts of the AMT on the American taxpayer. And the scope of the problem is only getting worse. The AMT is not indexed for inflation, meaning that what was conceived in 1969 as a way to compel the wealthy to pay at least a "minimum" level of taxes has increasingly become a burden to middle-class citizens. If the current AMT exemptions are allowed to expire, the number of taxpayers subject to the AMT will increase from 3 million in 2004 to 21 million in 2006. Also staggering is the cost of proposed solutions. In fact, the Treasury Department has estimated that by 2013, it would be less expensive to repeal the regular income tax than it would to repeal the AMT.

Though I have long supported the outright repeal of the AMT, I believe it is equally important to highlight the nature in which attorney fees can result in AMT liability, as they may for many of my constituents. For this reason, today I am introducing two bills that would exempt attorney fees from the calculation of AMT tax liability. The first would apply to AMT liability resulting from attorney fees in certain floods that constitute natural disasters. The second would apply to AMT liability resulting from attorney fees in general.

There is no easy fix to the problems encountered by a growing number of Americans due to the alternative minimum tax. It is my hope that in the near future Congress will constructively respond to this problem, whether through overall repeal of this onerous tax, or through consideration of intermediate measures such as these.

INTRODUCTION OF COMMUNITY DISASTER LOAN EQUITY ACT OF 2005

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mrs. MALONEY. Mr. Speaker, Representatives JEFFERSON, MELANCON, GRIJALVA, CROWLEY, SERRANO, MEEKS and I are introducing the Community Disaster Loan Equity Act.

We have all seen the headlines this week that the Mayor of New Orleans has been forced to lay off 3,000 municipal employees because the city of New Orleans can not pay them as a direct result of reduced tax revenues following Hurricane Katrina. There are a number of other towns, counties and parishes up and down the Gulf Coast in similar situations.

Realizing that communities hard-hit by a major disaster frequently suffer a dramatic decrease in tax revenues accompanied by a dramatic increase in expenses, the Robert T. Stafford Disaster and Emergency Assistance Act allows FEMA to make loans to states and local communities to assist with lost tax revenues. This act prevents a community from having to drastically cut essential services and/or increase taxes as they recover from a disaster. These loans stabilize local govern-

ments during their greatest time of need. Frequently, these loans have been forgiven and were treated as grants. Since this program was created in 1976, 60 loans have been distributed.

In 2000, arguing that they were too expensive, Congress placed a \$5 million cap on these loans with the Disaster Mitigation Act of 2000. Needless to say, a cap of \$5 million unfairly penalizes larger communities or communities absolutely devastated by a disaster. That is why we are introducing the Community Disaster Loan Equity Act. This bill would remove the \$5 million cap imposed by the Disaster Mitigation Act of 2000. Additionally, it would automatically cancel repayment of these loans and remove the limit of only providing up to 25 percent of total operating expenses if a disaster is declared an Incident of National Significance under the National Response Plan. This legislation is similar to legislation I introduced since the 107th Congress following the major loss of tax revenues suffered by New York City and State following 9/11.

THREATENED AND ENDANGERED SPECIES RECOVERY ACT OF 2005

SPEECH OF

HON. BOB ETHERIDGE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 29, 2005

The House in Committee of the Whole House on the State of the Union had under consideration the bill. (H.R. 3824) to amend and reauthorize the Endangered Species Act of 1973 to provide greater results conserving and recovering listed species, and for other purposes:

Mr. ETHERIDGE. Mr. Chairman, today I rise in opposition to H.R. 3824, the Threatened and Endangered Species Recovery Act. Under the constitution, we are charged with securing this country's blessings not only for ourselves, but for our posterity. This bill turns its back on our posterity.

The Endangered Species Act has been a model for the protection and preservation of endangered species since 1973. When this legislation was first passed, many species in this country were on the brink of extinction, and many more were in severe decline. ESA is essential to safeguard our natural resources and ensure the biodiversity that is critical to a healthy environment for all species, including human beings. ESA is a great American success story that should only be altered with the greatest of care.

In the 30 years since the passage of the Endangered Species Act, we have seen an amazing turnaround in both the population numbers of species that were in decline, as well as in the significant environmental improvements that have fostered their recovery.

I acknowledge the concerns of landowners and farmers about the current law, and I agree that the current law needs to be reformed. This is why I support the Miller-Boehlert substitute bill. The substitute helps small landowners by dedicating funding for technical assistance for private property owners, and it provides conservation grants for landowners who help conserve endangered species on their property. Finally, it provides assurances that private citizens will get timely answers

from the Fish & Wildlife Service regarding the status of endangered species requirements on their land. The Miller-Boehlert Substitute provides positive changes to the current ESA without reversing the progress that has been made over the past 30 years. The bipartisan substitute is not perfect legislation, but it is far superior to H.R. 3824.

H.R. 3824 was introduced just last week and was marked up without any public hearings, yet this legislation would most certainly rank as the most sweeping and significant change of environmental law in the past 3 decades.

I have grave concerns about provisions in the bill that would give political appointees the power to remove species from the endangered list, and other drastic changes such as those which would take away critical habitat areas that have been set aside for endangered species. Habitat degradation is the leading cause of species decline, and this bill proposes to eliminate critical habitat designations. I do not understand how eliminating protected areas can result in greater protection of endangered species.

The Endangered Species Act may need an update, but we must not reverse course on significant progress and results for endangered species. We have a solemn obligation to maintain responsible stewardship of America's bounty, and this legislation would abandon that responsibility. I urge my colleagues to vote against H.R. 3824, and to vote in favor of the balanced, bipartisan substitute legislation for ESA reform.

HONORING THE LIFE AND ACCOMPLISHMENTS OF SAM VOLPENTEST

HON. ADAM SMITH

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Friday, October 7, 2005

Mr. SMITH of Washington. Mr. Speaker, I rise to recognize the life and accomplishments of Sam Volpentest, who recently died after a lifetime of service to the citizens of Washington state.

Although born in Seattle in 1904, Sam was best known for his work on behalf of the Tri-Cities in the Eastern part of our state. From the time he moved there in 1948, Sam was a respected member of the regional community, operating a variety of businesses and co-founding the Tri-Cities Nuclear Industrial Council, now TRIDEC, to foster development in the Richland, Kennewick and Pasco communities. He served as president of the Richland Chamber of Commerce and the Richland Kiwanis, and said his greatest achievement in 40 years as a registered lobbyist was having the Pacific Northwest National Laboratory, an Energy Department science lab, built in the Tri-Cities.

Sam served as a mentor to many Members of our state's Congressional delegation, and I will always remember the energy and commitment he demonstrated when I worked with him as a Member of the Armed Services Committee. When I first worked with Sam, I remember a man in his mid-90s who worked harder on his issues than anyone else. His enthusiasm and knowledge of the issues affecting the Tri-Cities provided this region with a