

computers, laundry facilities, physical fitness facilities, and social or recreational areas without jeopardizing their tax-exempt status.

State and private colleges and universities do not, and cannot, provide all of the housing and related student facilities necessary for their student bodies. Collegiate organizations such as fraternities, sororities, and other student associations (e.g., Muslim Students Association, Fellowship of Christian Athletes, and Hillel) fill a large part of the collegiate housing gap. Fraternities and sororities alone provide housing for more than 250,000 students each year. These student associations take on significant financial burdens in order to provide student housing without cost to affiliated colleges and universities.

Fraternities, sororities, and student associations provide collegiate housing through tax-exempt organizations, but their exemption comes under Code section 501(c)(7), with the result that direct contributions to these organizations are not deductible. However, educational organizations established to benefit these fraternities, sororities, and other student associations may qualify under Code section 501(c)(3) to receive deductible contributions.

The current IRS position is that it will not give a tax-exemption ruling to these educational organizations unless they limit student facility grants to those that are solely for educational use (with exceptions for minor social or recreational use). According to this IRS position, a fraternity foundation, for example, may make grants to a fraternity for the construction (or for annual operating expenses) in a fraternity house of a library, study area, computer area, or instructional area. The fraternity foundation may also make grants for computers, computer desks, and chairs, if similar to what is provided by the specific college with which the fraternity is associated, and for Internet wiring, if the specific college also provides Internet wiring. However, the IRS says that fraternity foundations may not make student facility grants for the construction or operation of sleeping quarters, dining areas, laundry facilities, or dedicated social or recreational areas (such as physical fitness facilities or equipment), or hallways or rooms used for both educational and other purposes.

Under the current IRS position, a charitable organization could not make a grant to a section 501(c)(7) collegiate housing organization (or to an affiliated section 501(c)(2) or (c)(7) organization) to provide fire safety upgrades unless those upgrades were limited to areas that are solely for educational use. However, fire safety upgrades will not provide necessary protection unless they are made throughout an entire building. It has been estimated that just the cost of installing sprinklers in fraternity and sorority housing is over \$300 million nationwide.

There is no policy reason for distinguishing between the types of student facilities that may be provided by a tax-exempt college and those that may be provided by another tax-exempt charitable or educational organization to a collegiate organization for the benefit of individuals who are full-time college students. The current IRS position, which we believe is an incorrect interpretation of the law, puts collegiate organizations at a significant disadvantage in obtaining the funds necessary to provide or maintain housing and infrastructure, including the funds necessary to provide fire safety upgrades.

I believe that clarifying that tax-exempt charitable or educational organizations may make collegiate housing and infrastructure grants will encourage private sector contributions to address student housing needs, thus relieving a burden that would otherwise fall on financially strapped colleges and universities. Accordingly, this bill provides that charitable and educational organizations may make grants to collegiate housing organizations (including affiliate organizations holding title to property) for the construction or operation of collegiate housing and infrastructure facilities that are of the type tax-exempt colleges are permitted to provide for their students, including, but not limited to, sleeping quarters, fire safety equipment and upgrades, dining areas, social and recreational areas, study areas, libraries, and computers and related furniture and wiring.

I urge our colleagues to support this important legislation.

HONORING KOREAN WAR VETERAN HAROLD ARENDT, JR.

HON. EARL BLUMENAUER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2005

Mr. BLUMENAUER. Mr. Speaker, it gives me great pleasure to honor Mr. Harold Arendt, Jr., Korean War veteran and Oregon resident. While in service, Harold Arendt sustained an injury inflicted by enemy forces. Now, 54 years later, it is my pleasure to award the actual Purple Heart medal for one of Oregon's treasured veterans. On Friday, April 8, 2005 Harold Arendt will be presented with this prestigious honor in recognition of his service to our nation during the Korean War. Though his injury has stayed with him throughout the years, he has been without this well-deserved recognition far too long. Today, we honor the extraordinary service of this courageous individual and recognize him and his family for their sacrifices. I am also very honored to congratulate Mr. and Mrs. Harold and Karen Arendt on their recent 50th wedding anniversary. On behalf of the Congress, I wish them our most sincere congratulations and best wishes.

HONORING PRIVATE FIRST CLASS MICHAEL ARCIOLA

HON. NITA M. LOWEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2005

Mrs. LOWEY. Mr. Speaker, I rise today to pay tribute to Private First Class Michael Arciola who gave his life in service to our country in Ar Ramadi, Iraq.

Michael, a resident of Elmsford, New York, was the epitome of a dedicated citizen, knowing from the day he entered high school that he wanted to serve his country as a soldier in the U.S. Army. While Michael's initial plans included attending the United States Military Academy at West Point, his priorities shifted after the terrorist attacks of September 11th. Michael instead entered the U.S. Army deferred entry program in the summer of 2002, where he received Army training during his senior year of high school, allowing him to immediately enlist upon graduation.

Less than two weeks after graduation, Michael left for Basic Training at Fort Benning, Georgia. After weeks of training, Michael emerged as a full-fledged infantryman and reported to his first unit, A Company, 1st Battalion, 503rd Parachute Infantry Regiment, 2nd Infantry Division, based in South Korea.

In July of 2004, Michael and his unit were deployed to Iraq as part of Operation Iraqi Freedom. On February 15th of this year, Michael died of injuries sustained from enemy forces using small arms fire.

Michael was a true patriot who paid the ultimate price for loyalty to his country. All Americans are truly fortunate to have had a person of Michael's caliber working to defend our nation and keep it safe, strong, and secure.

Mr. Speaker, I ask my colleagues to join me in honoring Private First Class Michael Arciola along with all of our nations' other fallen heroes.

MOURNING THE LOSS OF POPE JOHN PAUL II

HON. WALTER B. JONES

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2005

Mr. JONES of North Carolina. Mr. Speaker, like many of my colleagues, I mourn the loss of Pope John Paul II.

However, I thank God for blessing us with the gift of such an incredible world leader. He was a wonderful moral and political leader for Catholics and non-Catholics alike, and I know he will be dearly missed by millions of Americans and billions of others around the world. He was a man of great faith and conviction, and his legacy as a servant to the Lord is sure to carry on for many years to come.

I consider him a personal role model for his courage in the face of adversity, his unwavering devotion to his beliefs and values, and his piety in everyday life.

I stand here today in support of House Resolution 190, honoring the life and achievements of His Holiness, Pope John Paul II. No one person has touched as many lives as he, and no one has been more loved. May he rest in peace with his Lord and Savior, and may we continue to be inspired by his grace and humility.

PERSONAL EXPLANATION

HON. HOWARD COBLE

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2005

Mr. COBLE. Mr. Speaker, on Thursday, March 17, I missed rollcall votes Nos. 82–89. Had I been present on this date, I would have voted "aye" on rollcall votes Nos. 83, 84, 88 and 89. I would have voted "no" on rollcall votes Nos. 82, 85, 86 and 87. On this date, I delivered a eulogy at the funeral of my friend, Alamance County Commissioner Worthy B. "Junior" Teague.

Additionally, on Sunday, March 21, I missed rollcall vote No. 90. Had I been present on this date, I would have voted "aye," but I was traveling on official business with International Relations Committee Chairman HYDE in Mexico

and Panama. As chairman of the Subcommittee on Crime, Terrorism and Homeland Security, I met with numerous government officials to discuss efforts to combat drug trafficking, prevent global terrorism, and to promote fair trade.

Finally, on Tuesday, April 5, I missed rollcall votes Nos. 91–93. Had I been present on this date, I would have voted “aye” on each of these votes. My mother, Mrs. Johnnie Holt Coble, died on April 2, 2005, and funeral services were conducted on April 5, 2005.

TRIBUTE TO COMMISSIONER DR.
BARBARA CAREY-SHULER: A
TRUE PUBLIC SERVANT

HON. KENDRICK B. MEEK

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Friday, April 8, 2005

Mr. MEEK of Florida. Mr. Speaker, I rise to pay tribute to one of the most dedicated public servants I have had the pleasure of working with, Miami-Dade County Commissioner Dr. Barbara Carey-Shuler.

Dr. Carey-Shuler has served in many capacities—as a teacher, counselor, adminis-

trator, university professor, assistant superintendent for Dade County Public Schools, and most importantly, “a leader of community leaders.” In October 2002, Dr. Carey-Shuler made history when she was selected by her peers as the first African-American woman to serve as Chairperson of Miami-Dade County Board of Commissioners—a position in which she served with distinction.

Throughout her elected service, which dates back to her appointment to the County Commission in 1979, Dr. Carey-Shuler has truly been a groundbreaking elected official. She introduced and led the effort to pass the set-aside law and affirmative action policy in Miami-Dade County, the latter of which was argued all the way to the Supreme Court. Both policies were enormously successful in producing more jobs and more business opportunities for minorities and women.

Among her many triumphs, Commissioner Carey-Shuler created the infill housing ordinance to provide clean-title lots to non-profits for the construction of low-income housing; initiated the “No More Stray Bullets” campaign to educate New Year’s Eve revelers of the dangers of shooting weapons as part of the celebration; and established the Youth Crime Task Force which provides funding for new

prevention and intervention programs to benefit at-risk youth.

During her 30-year career of service to this community, Dr. Barbara Carey-Shuler has been recognized for her outstanding service. She has received major appointments to boards, committees and task forces by U.S. presidents and state governors. She has also received hundreds of honors and recognition for her service and contributions.

Most recently she has been honored by the International Committee of Artists for Peace, a coalition supporting the United Nations International Decade for a Culture of Peace and Non-Violence for the Children of the World, and by the Dean of the Martin Luther King, Jr. International Chapel at Morehouse College in Atlanta for her work in promoting peace and non-violence. Her district includes much of the City of Miami, including the communities of Liberty City, Little Haiti, Overtown, the Upper East Side, Allapattah and Wynwood, as well as Miami Shores.

Dr. Carey-Shuler has made and continues to make significant contributions to the growth and dynamism of South Florida, and I take great pride in acknowledging and thanking her for all that she has meant to our community.