more money into the pockets of poor Americans.

For 25 years, refundable tax credits—such as the Earned Income Tax Credit and the "additional child tax credit"—have proven to be simple, effective ways to help the poor.

The logical next step is to transform the standard deduction and personal exemptions into a refundable standard tax credit (STC) of \$2,000 for each adult and \$1,000 for each child. The STC will provide all the poor with a small but badly needed tax credit, and give a tax cut to virtually everyone who chooses not to itemize their deductions.

Transforming the standard deduction into a refundable tax credit will not eliminate poverty, but it will be an enormous benefit to the poor who were completely overlooked by the Bush tax cuts. The poor pay sales taxes, property taxes, and many other taxes, but because they do not pay very much in income tax, they have little to gain from tax simplification unless it includes something like the STC.

Transforming the standard deduction into a standard tax credit will give a tax cut to those who need it most. Now is the time to pass a "Tax Cut for the Rest of Us."

RECOGNIZING MEADOW HEIGHTS HIGH SCHOOL BOYS BASKET-BALL TEAM

## HON. JO ANN EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 2, 2006

Mrs. EMERSON. Mr. Speaker, I rise today to recognize the accomplishments of the Meadow Heights High School boys basketball team in Patton, Missouri. They broke the state and national record for three point goals in a single game. On February 11, 2006, the Panthers made 36 three point goals in a 131–66 win against visiting Marquand.

The Panthers, who average about 21 three point goal attempts a game, made 16 in the first half. They broke the state record of 24 three point goals with 1:26 left in the third quarter. The basketball team scored one more three point goal in the quarter and 10 additional three point goals in the fourth quarter.

The feat surpassed the national record of 34 three point goals set by Juniata Valley High School of Alexandria, PA, according to the National Federation of High Schools, NFHS. NFHS certified the new school record on February 25, 2006.

This accomplishment was made possible by the hard work and cooperative effort of the Meadow Heights High School boys basketball team. These young men are a great example of teamwork and sportsmanship for the youth of Southern Missouri.

I extend my sincere congratulations to Head Coach Tom Brown, as well as the members of the Meadow Heights High School boys basketball team. RECOGNIZING THE 35TH ANNIVERSARY OF AMTRAK

#### HON, RUSH D. HOLT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 2, 2006

Mr. HOLT. Mr. Speaker, I rise today to recognize Amtrak on its 35th Anniversary. Yesterday, Amtrak celebrated 35 years of committed service to America by providing reliable and safe transportation.

Rail service has integrated small communities with large cities across the country providing opportunity for economic expansion, increased mobility, and environmentally sound transit. With the creation of Amtrak in 1971, our country has benefited from organized, reliable and safe service to individuals commuting to and from work and individuals using rail service for extended travel. With the rising cost of airline flights, exceptionally high gas prices and bus stations being closed across the country, individuals are relying more and more on rail service.

In New Jersey, employers rely on an integrated rail operation to enable many of their employees to get to and from work. As a regular Amtrak rider, I appreciate the professionalism and service that customers enjoy every day. The continued operation of Amtrak is an essential component of easing traffic congestion, reducing wear and tear on roads, protecting our environment and preserving open space in New Jersey and across the country.

Amtrak needs the support of Congress. Funding cuts for Amtrak would have crippling effects on transit in New Jersey and many other states along the Northeast Corridor. In 2005, ridership reached a record level of more than 25 million riders, a 29 percent increase since 1996. We must meet the needs of millions of Amtrak riders through continued funding for this essential American service. We must help Amtrak maintain key infrastructure on the 650 route miles that Amtrak owns (out of 22,000 miles on which Amtrak operates), repair or replace old equipment, and encourage local and state investment.

I have always been a strong advocate for increased Amtrak funding and greater federal support for passenger rail service in New Jersey and throughout the country. I am a cosponsor of the Amtrak Reauthorization Act, which would authorize funding through Fiscal Year 2008 for Amtrak operations and capital investment. We must show our commitment to Amtrak by reauthorizing funding instead of fighting every year to keep funding at a steady level

Again, I congratulate Amtrak for its 35 years of service to our nation. Rail service is a fundamental component of our nation's continually growing transportation system, and Amtrak has demonstrated the capacity of integrated rail service to expand economic opportunity, commuter options, and make vital contributions to the fabric of our communities.

HONORING DANIEL AND CHRISTINA FINN OF THE PATRIOTIC PILLOW PROJECT

### HON. DANIEL LIPINSKI

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES Tuesday, May 2, 2006

Mr. LIPINSKI. Mr. Speaker, I rise today to honor Daniel and Christina Finn, founders of the Patriotic Pillow Project, also known as Operation Comfort.

Daniel T. Finn is a Vietnam veteran who proudly served his country during the years of 1966 and 1967. Upon return to the United States, Mr. Finn received a teaching degree and currently teaches at Carver, the Nation's largest public military academy in Chicago.

Christina Finn serves as a medical health professional. In this career, she has observed that the healing process includes both emotional and psychological healing, as well as physical repair. For this reason, when Dan and Christina's oldest son was deployed to Iraq, the Finn's founded the Patriotic Pillow Project This project lovingly and respectfully collects pillows to send to wounded GIs to lift their spirits and honor the recipient.

United Airlines and an organization called C.A.R.C. in Chicago have provided the pillows. Then, anyone who can stitch a straight line and follow the pattern provided is encouraged to handcraft a pillow cover. The pillow covers are quilted replicas of our Nation's Flan

Since September 2004, the Patriotic Pillow Project has received 4,350 pillows and delivered more than 2,350 finished gifts of gratitude. This is quite an accomplishment for a project that started out as a single page document distributed to friends and various organizations.

It is my honor to recognize Dan and Christina Finn, founders of the Patriotic Pillow Project for their many achievements in supporting our heroic American GIs.

RECOGNIZING FRESNO COUNTY'S SESQUICENTENNIAL CELEBRATION

### HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, May 2, 2006

Mr. RADANOVICH. Mr. Speaker, I rise to recognize the county of Fresno upon the celebration of its 150th birthday which was on April 19, 2006. Since 1856, 6 years after California became a State, Fresno County has created a rich history mired in agricultural ingenuity, pride and immigrant perseverance. I was pleased to recently help Fresno County celebrate its storied journey with a gathering at its historic Santa Fe depot.

As we celebrate this occasion, it is only fitting that we go back to one of our county's beginning points, the Santa Fe depot. As a major hub for the valley's newly arrived, the depot marks the commencement of agricultural prosperity, serving as the location where many of the county's goods were transported to vast markets. Whether their arrival was by covered wagon, stagecoach or train, we celebrate the westward journey of the early settlers with the example set by our valley's student pioneers.

Mr. Speaker, I rise to recognize the 150th birthday of Fresno County. A story rich with tradition, I urge my colleagues to join me in celebrating Fresno County's journey and future success.

HONORING THE SERVICE OF LANCE CORPORAL ERIC AN-THONY PALMISANO TO OUR COUNTRY

# HON. JOHN L. MICA

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES Tuesday, May 2, 2006

Mr. MICA. Mr. Speaker, I rise today to honor and pay tribute to Lance Corporal Eric

Anthony Palmisano, who died in a tragic accident while serving our Nation in Al Asad, Iraq.

Prior to joining the Marine Corps, Eric spent much of his early childhood living in Chicago and eventually moved to Tampa, Florida with his family. Eric had lived in central Florida since 1996, and attended the University of Central Florida where he was active in sports and studied criminal justice.

Eric enlisted in the Marine Corps and attended Basic Training in Camp Pendleton, California last year. He stood out both in training and during his service and quickly became one of the best Marines in his unit. Proud of his achievements, Eric once wrote to his fiancee, "This is an opportunity to provemostly to myself—that when I give something all my effort, I cannot fail."

We should all remember Eric's courage and his ultimate sacrifice for our Nation. The freedom we enjoy and the liberty in the world for which he fought are part of the great legacy that Lance Corporal Eric Anthony Palmisano leaves behind.

To Eric's fiancee and his entire family, we extend our deepest sympathy.

Mr. Speaker, because of Lance Corporal Eric Anthony Palmisano's sacrifice for our country, I ask all Members of the U.S. House of Representatives to join me in recognizing his service in our Nation's Armed Forces and remembering both his life and his dedication to the United States of America.