

The Burke Centre Conservancy is a homeowners' association representing 5,862 homes Burke, Virginia. A planned residential community, Burke Centre is comprised of single family homes, townhouses, condominiums, co-ops, duplexes and quad units. The variety of housing located in Burke Centre provides the conservancy with unique and pressing challenges to ensure the positive livability of the area.

The board of trustees is made up of volunteer members of the association elected on an annual basis. Their purpose is to provide services to the membership, and to maintain and protect the common areas and amenities of the association. The board creates and approves a \$4,000,000 annual operating budget funded through membership assessments.

This board has been particularly active in addressing the most pressing issues facing Burke Centre. Over the past year, they updated the community strategic plan, created a community risk management plan, conducted a stream bank instability study, completed a \$250,000 wetlands remediation project, assisted in the creation of a community parking district, completed a bathymetric study of the local ponds to establish maintenance needs and revised regulations associated with the conservancy's employee personnel, investment, and procurement policies.

Burke Centre will sorely miss the guidance and leadership of President Greg Smith, Treasurer Phil Pool, Secretary Marc Flaster, Oaks Trustee Joe Berner, and Ponds Trustee Colette Sheldon who retired at the end of the year. The conservancy, however, will remain in good hands under the leadership of recently reelected Vice President Jimi Grande, Woods Trustee Kala Quintana as well as the newly elected members of the board.

Madam Speaker, in closing, I wish to commend and congratulate the outgoing board on their exceptional commitment to their community. I call upon my colleagues to join me in congratulating the 2006 Board of Trustees for the Burke Centre Conservancy and in wishing their community continued success in the years to come.

THE RAIL AND PUBLIC TRANSPORTATION SECURITY ACT OF 2007

**HON. BENNIE G. THOMPSON**

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 8, 2007*

Mr. THOMPSON of Mississippi. Madam Speaker, like all Americans, I am alarmed at the lack of security for rail and public transportation systems around the country. Each weekday, 11.3 million passengers in 22 States use commuter, heavy, or light rail. History has shown that terrorists view rail and public transportation systems as potential targets. March 11 will be the 3-year anniversary of the terrorist bombings of Madrid's rail system, which killed and maimed hundreds of innocent civilians. This July marks the second anniversary of the terrorist bombings throughout London's public transportation system. Last summer, a number of bombs tore through Mumbai's rail system. Just last month, a passenger train outside New Delhi caught fire when suitcases filled with flammable liquids were exploded as the train headed for Pakistan.

Despite all of these attacks, rail and public transportation security remains a secondary issue to aviation security. In the fiscal year 2008 budget, the President only requested an additional \$4 million for TSA's surface transportation budget. TSA's entire surface transportation budget is less than 1 percent of the amount the President requested for aviation security. I am alarmed by the lack of training for frontline rail and public transportation workers. I am also worried about security issues surrounding the transportation of hazardous materials through high-threat urban areas.

This Committee has taken action to close the gaps on rail and mass transit security. We have been working on a bipartisan basis to develop the "Rail and Public Transportation Security Act of 2007." This bill requires rail and public transportation systems to complete security plans and vulnerability assessments. The bill also mandates training for frontline rail and public transportation system employees. It also gives them whistleblower protections to encourage reporting of security risks, and provides a redress process for employees who are terminated as a result of a background check. This legislation makes security grants available to rail, transit, and bus systems. Finally, it makes substantial investments in the research and development we need to find new ways to secure these systems.

My hope is that through these provisions, this comprehensive legislation will address most of the glaring gaps that currently exist in surface transportation security.

INTRODUCTION OF THE PARENTS' TAX RELIEF ACT OF 2007

**HON. LEE TERRY**

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 8, 2007*

Mr. TERRY. Madam Speaker, I rise today to introduce the Parents' Tax Relief Act of 2007 to strengthen families and empower parents in providing the best possible care for their preschool children. Senator SAM BROWBACK is introducing similar legislation in the Senate today.

This comprehensive legislation will enact family-friendly tax policies to provide parents with more child care options. It will end the long-standing inequity in the tax code that encourages daycare above stay-at-home parenting. It will also help parents spend more time with their children by encouraging flexible employment opportunities such as home-based businesses and telecommuting jobs, while ensuring that parents who take time out of the workforce to care for their children will not be penalized under the Social Security system.

Congress should recognize and support the incredible sacrifices parents make to raise their children. I have heard from Nebraska families who struggle to make ends meet so one parent can stay at home and provide the love, care and attention that every child deserves. The high Federal tax burden, which falls most heavily on the middle-class, has unfortunately made this option extremely difficult, if not unreachable, for many families. Congress has helped this situation with common-sense measures such as the child tax credit, but more should be done.

In addition, many parents need to remain in the workforce for financial or other reasons. Flexible work opportunities such as operating a home-based business or full-time or part-time telecommuting would empower working parents to spend more quality time with their children.

Parents perform a tremendous balancing act between work and family responsibilities. It can be difficult for families to survive without a second income. While the second earner's income in a family can go toward daycare costs and work-related expenses such as dry-cleaning bills and gasoline, it can also support necessities such as grocery bills, medical expenses and savings for a child's future education. Parents should be empowered with greater options for raising a family on a limited income, whether one or both parents are in the workforce.

The legislation that I am introducing today addresses the needs of modern families while empowering parents with greater choices. Greater tax relief will make it a more realistic option for parents to stay at home with their little ones in the early formative years that are so crucial to children's physical, mental and emotional development. In addition, parents would have greater opportunities for "split-shift" parenting and other options to ensure their children have the best possible care and time together as a family.

It is clear that parents want these options. A comprehensive study on balancing work and family, which was conducted by four major charitable foundations, found that 70 percent of parents believe the best arrangement for the care of young children is to have one parent at home. In a parenting survey done for Warner Books, 87 percent of mothers said they would stay at home to raise their children if they could afford it. The Family and Work Institute reported that 70 percent of working parents feel they lack enough time with their children, and nearly two-thirds of all workers would reduce their work hours by an average 11 hours a week if they could.

In addition, 62 percent of parents with preschoolers want policymakers to concentrate on making it more affordable for a parent to stay at home during a child's first few years than on improving the quality and affordability of day care. In fact, 53 percent of parents preferred direct tax cuts to stay-at-home-parents, while only 1 in 3 (33 percent) would cut costs for families using day care. Members of Congress should trust in the judgment of parents, especially regarding the care of preschool children. The Parents' Tax Relief Act, which I am introducing today with more than a dozen original cosponsors, contains seven major tax improvements to empower parents and strengthen families in America:

First, this legislation extends the Dependent Care Tax Credit to parents who choose to be at home with their children. Established in 1954, this credit currently allows families to claim up to 35 percent of \$3,000 in documented, non-parental child care costs, and 35 percent of \$6,000 in day care expenses for two children. Families who make the financial sacrifice to have one parent stay at home for their children should also benefit from this tax credit.

Second, the Parents' Tax Relief Act will make the \$1,000 child tax credit permanent and index it to inflation to retain its long-term value. This tax relief is critical for Nebraska families with dependent children.

Third, this legislation doubles the personal income tax exemption to half of its original 1948 value, from \$3,300 to \$5,000. From 1948 to 1963 when this exemption was equivalent to \$10,000 in today's inflation-adjusted dollars, America witnessed a "marriage boom," a "baby boom," and a decline in the divorce rate. There is evidence suggesting these outcomes were significantly advanced by Federal tax policy to strengthen families. Doubling the personal income tax exemption provides critical support to families with children, as well as elderly or disabled dependents.

Fourth, the Parents' Tax Relief Act eliminates the marriage tax penalty once and for all. This penalty discourages the sacred institution of marriage by unfairly taxing married couples filing jointly at a higher rate than two single individuals earning the same income. The 2001 tax cut law reduced this penalty by doubling the standard deduction for joint filers, and doubling the size of the 15 percent tax bracket for married couples. Unfortunately, these reforms will expire by 2010, along with the rest of the tax cuts enacted by Congress. The Parents' Tax Relief Act of 2007 will extend marriage tax relief to all tax brackets to prevent the government from discouraging marriage or forcing both parents into the workforce. It will also end the marriage penalty in the tax deduction for student loan interest, which currently limits married couples filing joint returns to a \$2,500 deduction, even though \$2,500 is the amount each spouse holding student debt could have claimed while single.

Fifth, this legislation will support parents who operate a home-based business. The bill establishes a standard home-office tax deduction to replace complicated IRS regulations that prevent many small business owners from deducting legitimate expenses. The Congressional Budget Office estimates that nine million of the 17.3 million small business in the United States are home-based, and 55 percent are operated by women. Many home businesses are started to provide a secondary income, which is very helpful to families with children.

Sixth, the Parents' Tax Relief Act of 2007 encourages telecommuting. It will create a

Telecommuting Tax Credit allowing employers to deduct a portion of a telecommuting employee's wage for income tax purposes. It will also allow individuals to exclude from income the value of employer-provided computers and related equipment necessary for work from home, including critical related services such as broadband Internet connection. Telecommuting is one way mothers or fathers can stay at home with their children while still contributing to family income.

Finally, the Parents' Tax Relief Act protects the Social Security benefits of women or men who choose to stay at home with preschool children. When a parent leaves the workforce to be at home with a child, the family's finances may not only suffer, but career opportunities and future earnings potential may be diminished. Parents who stay at home to care for children during prime working years may also jeopardize their future Social Security benefits.

The Parents' Tax Relief Act of 2007 recognizes the realities parents face by allowing up to ten years of flexible Social Security employment credits for parents who stay at home to raise children age six and under. Public policy should safeguard stay-at-home parenting as valuable work that contributes to the character and security of our Nation.

These seven tax improvements will empower parents and strengthen families. The Federal Government must expand choices for parents with children. The Parents' Tax Relief Act of 2007 will address the needs of modern families, including those who want to stay at home with their children without decimating their family finances, and those who want to continue working and contributing to family income while spending more time with their children.

I urge my colleagues to support choices for families by cosponsoring the Parents' Tax Relief Act of 2007 today.

TRIBUTE TO BILL THOMAS

**HON. MARION BERRY**

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, March 8, 2007*

Mr. BERRY. Madam Speaker, I rise here today to pay tribute to a dear friend, Bill Thomas. Bill was known throughout Northeast Arkansas for his unwavering dedication to his community. His gracious spirit and his friendship will be missed by all.

Bill Thomas was a successful, independent businessman in Wynne, Arkansas. Bill built a reputation as a leader in economic development through his work as president and executive director for the Cross County Economic Development Corporation. His initiatives, which revitalized Cross County were considered a model for the entire state of Arkansas.

Bill believed that in order for a community to flourish, active involvement was essential to success. As chairman of the Parks and Recreation Commission in Wynne, he helped develop a new baseball and softball facility. Bill was also on the board of directors for the Boys and Girls Club, Workforce Investment, the Crossroads Coalition, and was president-elect of the Arkansas Economic Developers. Often, Bill went above and beyond the call of duty because he was committed to a life of public service and making his community a better place.

Bill Thomas was born and raised in Cross County and graduated from Parkin High School, in 1970. He attended the University of Arkansas and was a member of Sigma Phi Epsilon fraternity. Bill later earned his Bachelor of Science degree in business administration from the University of Mississippi, in 1975.

He is survived by his wife, LaRand Ozier, two sons, Charles Randolph Thomas of Fayetteville, William Brett Thomas of Wynne, and sister, Ann Dawes Thomas of Wynne. Bill was a member of the First United Methodist Church in Wynne. Bill's memory will continue to live through his legacy of civic service and the positive influence he had on so many lives, including my own.