

by practicing the commandment to "Love your neighbor."

The Abrahamic faiths have been in conflict for so long, that most of us have forgotten that at the core of each of them lies that universal commandment: "Love your neighbor." By going back to this fundamental starting point ourselves, and encouraging our friends in the region to do likewise, we believe that we can construct some good will that we hope may help support a political settlement.

We are not under any illusion that we alone can solve the conflict. My good friend Cardinal Theodore McCarrick and other community, political, business and religious leaders are coming together to share in the work of preparing the way for peace in the Holy Land. Together we hope that our combined efforts can, in some small way, assist in paving the way for a just and lasting peace.

It's worth a try.

IN RECOGNITION OF THE 90TH BIRTHDAY OF PEARL RICHTER

HON. MARCY KAPTUR

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2007

Ms. KAPTUR. Madam Speaker, it is with great pleasure and honor that I congratulate Mrs. Pearl Marcus Richter of Toledo, Ohio, on the occasion of her forthcoming 90th birthday. Pearl will be celebrating this milestone event with family members, including two grandchildren, who will be gathering this weekend in the Washington, DC area where Pearl's daughter and son have each settled.

Pearl was born on April 6, 1917, in Indianapolis, Indiana, to immigrant parents (like so many other fine Americans) on that momentous day in history during which Congress declared war against Germany and the United States entered the conflict in Europe that became World War I. Her mother was ill during most of her childhood and Pearl was always a great help in the home. Pearl graduated from Shortridge High School in Indianapolis in 1934 at the age of 17. By then, her mother had passed away, leaving Pearl to be the female head of a household that included her father and one older and one younger brother. In 1940, life changed dramatically for Pearl. She met Morris A. Richter in February, it was love at first sight, and in May they married and moved to Terre Haute, Indiana, where Morris worked.

For nearly 15 months, December 1944–February 1946, Pearl was at home alone to care for a daughter, born in 1940, and a son, born in 1944, while Morris served in the American Area Campaign of the U.S. Navy. Both children share the same birthday, July 18, and Pearl always jokes that it was because her husband was an accountant. In the summer of 1958, the Richter family moved to Toledo, Ohio, where Morris had taken a job with the federal government, and into a house on Cheltenham Road in the Old Orchard district. Daughter Ceceile Kay graduated from the University of Toledo in 1963 and son Sheldon Jay graduated from Ohio State University in 1967. Pearl was at both graduations but unfortunately Morris was not; he had died of a heart attack in October 1961, just weeks after his 46th birthday. Pearl went to work soon afterwards as a sales clerk with Petrie Stores and

had worked her way up to assistant manager before she retired.

Pearl has always been active in her synagogues and taught Sunday School in both Terre Haute and Toledo. In Toledo, she is a member of B'nai Israel Synagogue and its Sisterhood and its Synagogue Organized Afternoon Program. She is also an active member and was an officer for several years in the Friendship Club, one of many activities she enjoys through the Jewish Family Services Senior Adult Center. Pearl lived in Kenwood Gardens for over 35 years and since late 2001 has enjoyed living at Carriage House East where she is regular caller at monthly bingo and a semi-regular in an informal poker club in which she is one of the youngest members. Pearl's favorite activity besides working crossword puzzles is mah jongg, and she plays as frequently as she can. She is a member of the National Mah Jongg League, having joined soon after its inception in 1937, and she is always the first in her groups to learn the rules changes each year.

Even more so than any of the above, her family and friends know Pearl as a favorite baker. Pearl used to bake almost every day and most of this she would give away. Now she has cut her baking back to a few times a month. A visitor to her home is always served a cup of steaming hot coffee or, perhaps, fresh-squeezed lemonade or limeade, and a baked dessert. If something fresh is not on the counter, her visitors need not worry. There are always tins of baked goods in her freezer. Her family has been wishing for some time that Pearl would move to the Washington, DC area where one of the pleasures, besides her company, will be the ritual of opening her freezer to see what baked goods are inside. Pearl has always been generous about sharing her recipes. Family members and close friend Bea Goldman have now sent copies of these recipes to Pearl's daughter, who will be combining them with recipes in her collection and from her memory into a recipe book to be provided to guests after the dinner in honor of Pearl's birthday.

I join with Pearl's family and friends in wishing her a most joyous birthday, spent looking back in fond recollection and looking forward to future years. Congratulations and best wishes!

TRIBUTE TO PHILIP DEPOIAN

HON. HOWARD L. BERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2007

Mr. BERMAN. Madam Speaker, I rise to recognize and honor an individual whose service to the people of City of Los Angeles is as a model to us all. His dedication, talent, and integrity played a role in building Los Angeles to the cultural and cutting edge city it is today.

Philip Depoian dedicated nearly 34 years to the City of Los Angeles, serving under four Mayors and many city council members. He began his career with the city as Mayor Tom Bradley's first Scheduling Director and thereafter as Special Counsel. Mr. Depoian subsequently became the Intergovernmental Liaison to the Mayor, to the Police Department, and to Los Angeles World Airports (LAWA). During his time with the mayor, Mr. Depoian took a

leave of absence to work on the International Presidential Advance Planning for the White House during a portion of the Jimmy Carter Administration.

In 1994, Mr. Depoian was appointed by Mayor Tom Bradley to the position of Deputy Executive Director for the Government and External Affairs of Los Angeles World Airports that includes representation for all four of LAWA's airports: Los Angeles International Airport, Ontario International Airport, Palmdale Regional Airport and Van Nuys Airport. With his extensive knowledge of governmental affairs, legislative analysis, international relations and public policy, he oversaw many divisions at LAWA including Environmental Management, Noise Management, Public Affairs and Rideshare. He also launched the Air Service Marketing Division and developed a multi-faceted approach to market LAWA's regional airports.

Through Mr. Depoian's efforts, LAWA was able to expand its market overseas by creating marketing offices in Tokyo and London. He played a key role in re-establishing passenger service in Mexico and reopening U.S. Customs and Immigration there. It was through Mr. Depoian's leadership that LAWA was able to create sister-airport cooperative agreements with airports in Incheon, South Korea, and Beijing and Guangzhou, China.

Mr. Depoian is retiring to spend more time with his wife, Julie Pastor Depoian and their daughter, Katie. His retirement from city service will leave a great void to all who depended on his sage advice, his tenacity, his charm and intelligence with which he approached all tasks. He has served the city at several capacities and his innovation and expertise has helped Los Angeles keep pace with its mission as an economic hub.

It is with great pleasure that I take this opportunity to express my thanks, and that of a grateful city, to Philip Depoian for his years of dedication to public service. I wish him success and happiness in all his future endeavors.

KATRINA HOUSING TAX RELIEF ACT OF 2007

SPEECH OF

HON. JOHN LEWIS

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 27, 2007

Mr. LEWIS of Georgia. Mr. Speaker, I'm submitting the CBO cost estimate on H.R. 1562, the Katrina Housing Tax Relief Act of 2007.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, March 23, 2007.

Hon. CHARLES B. RANGEL,
*Chairman, Committee on Ways and Means,
House of Representatives, Washington, DC.*

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 1562, the Katrina Housing Tax Relief Act of 2007.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Emily Schlect.

Sincerely,

PETER R. ORSZAG.

Enclosure.

H.R. 1562—Katrina Housing Tax Relief Act

Summary: H.R. 1562 would extend and expand certain tax laws specific to areas affected by Hurricane Katrina, which were enacted in the Gulf Opportunity Zone Act of 2005. The bill would also raise revenue by changing the collection due process procedures for employment taxes.

The Joint Committee on Taxation (JCT) estimates that enacting H.R. 1562 would de-

crease revenues by \$1 million in 2007 and increase revenues by \$42 million over the 2007–2012 period and by \$4 million over the 2007–2017 period. The Congressional Budget Office estimates that implementing H.R. 1562 would have discretionary costs of less than \$500,000 in 2007 and 2008, subject to the availability of appropriated funds.

JCT has determined that the tax provisions of the bill contain no private-sector or intergovernmental mandates as defined in

the Unfunded Mandates Reform Act (UMRA). CBO has determined that the non-tax provisions (section 4) contain no private-sector or intergovernmental mandates as defined in UMRA and would impose no costs on state, local, or tribal governments.

Estimated cost to the Federal Government: The estimated budgetary impact of the bill over the 2007–2017 period is shown in the following table.

	By fiscal year, in millions of dollars—													2007–2012	2007–2017
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017				
CHANGES IN REVENUES ¹															
Low-Income Housing Provisions	0	0	–61	–97	–53	–10	0	0	0	0	0	0	–221	–221	
Treatment of Repairs for Bond Purposes	–1	–4	–7	–4	0	0	0	0	0	0	0	0	–16	–16	
Modification of Collection Due Process	0	53	54	28	20	17	20	23	26	0	0	0	172	241	
Corporate Estimated Tax Payments	0	0	0	0	0	107	–107	0	0	0	0	0	107	0	
Total Changes	–1	49	–14	–73	–33	114	–87	23	26	0	0	0	42	4	
On-Budget	–1	6	–58	–96	–49	100	–103	4	5	0	0	0	–97	–191	
Off-Budget	0	43	44	23	16	14	16	19	21	0	0	0	139	195	

¹ Assuming availability of appropriated funds, the cost of the Government Accountability Office report required by the bill would be less than \$500,000.

Note: Numbers may not sum to totals because of rounding.

Basis of estimate: For this estimate, JCT assumes that the bill will be enacted by July 1, 2007.

Revenues

The legislation would reduce revenues through two provisions related to areas affected by Hurricane Katrina, and it would also raise revenues by changing collection due process procedures for employment tax liabilities and making other changes. All in all, JCT estimates that the bill would increase revenues by \$42 million over the 2007–2012 period and by \$4 million over the 2007–2017 period.

First, H.R. 1562 would decrease revenues by extending and expanding low-income housing credit rules that were enacted in response to damage caused by Hurricane Katrina. Generally, low-income housing credits are subject to a cap. In response to Hurricane Katrina, this ceiling amount was increased for the states affected, for the years 2006 through 2008. This bill would extend the higher cap for two years (through December 31, 2010). It would also make changes to the carryover allocation rules that specifies the time by which the housing must be completed to still qualify for the credit. This provision, JCT estimates, would reduce revenues by \$221 million over the 2009–2012 period.

Second, the bill would reduce revenues by treating certain repairs in the Gulf Opportunity Zone (composed of areas affected by the hurricane) as qualified rehabilitation for purposes of certain bond rules. In general, qualified mortgage bonds are tax-exempt and must be used for new mortgages. Qualified rehabilitation loans, on the other hand, may be used for replacing existing mortgages. Since the hurricane, states in the Gulf Opportunity Zone have been allowed to issue Gulf Opportunity Zone Bonds for construction and rehabilitation of property. This bill would allow loans financed with qualified mortgage bonds and Gulf Opportunity Zone Bonds to be used for existing mortgages, regardless of certain rules in place for normal qualified rehabilitation loans. JCT estimates that this provision would reduce revenues by \$1 million in 2007 and by \$16 million over the 2007–2012 period.

H.R. 1562 would raise revenue by changing collection due process procedures with regards to employment tax liabilities. Currently, the Internal Revenue Service (IRS) may seize a taxpayer's property given a federal tax lien. Prior to seizing the property, the IRS must notify taxpayers that they have a right to a collection due process hear-

ing. This bill would enable the IRS to seize property without first having a hearing. JCT estimates that this provision would increase revenues by \$172 million over the 2007–2012 period and by \$241 million over the 2007–2017 period. Of the revenue gain, JCT estimates that a portion would be off-budget—totaling \$195 million over the 2007–2017 period.

Finally, one provision would shift revenues between 2012 and 2013. For corporations with at least \$1 billion in assets in 2012, the bill would increase the portion of corporate estimated tax payments due in July through September of that year. This change would increase revenues by \$107 million in 2012 and decrease revenues by \$107 million in 2013.

Spending Subject to Appropriation

Section 4 would require the Government Accountability Office to report recommendations to the Congress on the use of federal tax incentives provided to state and local governments affected by Hurricanes Katrina, Rita, and Wilma. Based on similar reports, CBO estimates that preparing and distributing the report would cost less than \$500,000 in any one fiscal year.

Intergovernmental and private-sector impact: JCT has determined that the tax provisions of the bill contain no private-sector or intergovernmental mandates as defined in the UMRA. CBO has determined that the non-tax provisions (section 4) contain no private-sector or intergovernmental mandates as defined in UMRA and would impose no costs on state, local, or tribal governments.

Estimate prepared by: Federal revenues: Emily Schlect. Federal spending: Matthew Pickford. Impact on state, local, and tribal governments: Melissa Merrell. Impact on the private sector: Nabeel Alsalam.

Estimate approved by: G. Thomas Woodward, Assistant Director for Tax Analysis. Peter H. Fontaine, Deputy Assistant Director for Budget Analysis.

TRIBUTE TO REVEREND SONIA
PATRICIA SMITH

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 28, 2007

Mr. TOWNS. Madam Speaker, I rise today to pay tribute to Reverend Sonia Patricia Smith. Reverend Smith is a woman who has always placed her faith and confidence in the Lord.

For the last 15 years, Reverend Smith has been employed with the Visiting Nurse Service of New York where she has spent most of her time working tirelessly on behalf of her patients. Whether it is working with the elderly or providing nursing support to those infected with HIV, she is committed to ensuring that her patients receive the highest level of care and respect. She believes that as a medical professional it is not only her job only to heal her patients physically, but also emotionally and spiritually. Because of her dedication to her patients, she was promoted to the management level at VNS.

In many ways, Reverend Smith sees the fruits of her labor through her family, whether it is her childhood sweetheart whom she married, Anthony, or her three children. Her eldest son Dr. Oronde Smith is a physician and loving husband to his wife Paula and wonderful father to his daughter Oniya. Reverend Smith's middle son Jonathan earned both his bachelors and masters degrees from Harvard University and is currently a third-year law student at New York University. Reverend Smith's youngest son Matthew is a talented musician and a third-year medical student at Downstate Medical School.

Reverend Smith's work with her daughter-in-law Paula demonstrates the compassion she has for others. Several years ago Paula was interested in entering the nursing profession but did not believe she was qualified and decided to terminate her schooling early. Reverend Smith refused to let her quit and tutored Paula helping her through her courses. Today Paula is a registered nurse as well as a nurse practitioner with an M.S. in nursing. Reverend Smith's example with Paula is not the exception, but rather the rule.

Reverend Smith has assisted countless individuals by providing help and often doing everything within her power to ensure that they achieve their goals. She has a special place in her heart for women and children, and being the first lady of Gethsemane Baptist Church where her husband serves as pastor. She has reached out to many members of the congregation giving them advice and lending a listening ear. She has worked extensively with the children's ministry or her "angels" as she