

benefitted from its community-oriented philosophy. DeKalb Financial serves as a drop off point for Food Bank donations and this past year provided five area students scholarships for college. In addition, DeKalb Financial continues to be a proud corporate sponsor for one of the area's National Historic Landmarks, the Auburn Cord Duesenberg Museum.

The East Allen Credit Union provides quality financial services for over 2,400 members. Whether it is helping its members plan for the costs of college or assisting in the purchase of the new family car, East Allen has been an asset to the New Haven community for nearly 45 years.

Financial Members Federal Credit Union of Auburn, Indiana has been delivering quality service to the people of DeKalb County since 1972. During its years of operation, it has contributed to its valued members and surrounding community by providing low-cost financial products and service activity and donations.

In Woodburn, IN, the Financial Partners Federal Credit Union has been providing sound financial services to residents and employees of East Allen County for over 40 years. Through its regular contributions to the area food bank and the ice cream socials it hosts for its members, Financial Partners illustrates the personal attention and community-oriented service that make credit unions such unique institutions.

Founded over 75 years ago, The Fire Police City County Federal Credit Union of Fort Wayne, IN not only provides great service to its members, but has won awards from the Indiana Credit Union League for both community involvement and for demonstrating the credit union philosophy in its activities. Activities such as Making Strides Against Cancer, fundraising for the Turnstone Center for Disabled Children and Adults and volunteering for Fire Prevention Week are emblematic of credit unions commitment to the community.

Indiana Lakes Federal Credit Union in Warsaw, Indiana has been delivering quality, low cost financial services to the people of Kosciusko County for over 30 years. During this time, it has proved to be a tremendous asset to its 3,600 members and has contributed to the community through various forms of service activities and donations.

In Elkhart, IN, INVOA Federal Credit Union recently contributed \$5000 to Project Healing Water to assist in its mission to aid the recovery of wounded, injured, or disabled veterans by introducing them to fishing and using these skills for lifelong recreation. Credit Union employees personally raised the funds and the contribution was used to help transport and host veterans at the 2009 event along the Albany River in Ontario, Canada. INOVA is also supporting the economic growth of its community and has partnered with the City of Elkhart to provide free internet service along the downtown Riverwalk and promote future downtown development. This commitment to service is exemplified by its President and CEO, Dallas Bergl, who recently received the Indiana Credit Union League's Professional Achievement award for his support and promotion of credit union ideals throughout Indiana.

In Goshen, Indiana, the Interra Credit Union has been recognized by the Indiana Credit Union League in nine consecutive years for its service activities. These include a financial

pledge of \$10,000 to assist Goshen College fund the construction of a new music building, annual scholarships for high school seniors, along with regular involvement in events like the American Cancer Society's Relay for Life and the Michiana Menenonite Relief Sale. Interra also works to improve youth financial literacy by providing lessons and educational resources on budgeting, credit, investment and savings.

For over 70 years, ITT Employees Federal Credit Union has provided its members and community with first-rate service. Its efforts have led ITT to be recognized as the best credit union in Fort Wayne by an area newspaper survey. The nearly 4000 members of ITT are fortunate to have such a dedicated organization providing them financial services.

In my District, the Three Rivers Credit Union of Fort Wayne, Indiana was honored for its efforts to help alleviate poverty and was awarded 2nd Place in the 2008 national Dora Maxwell Awards for social responsibility. As the primary sponsor of "Canstruction," it brought together high school students and staff from various engineering and design firms to create giant structures entirely out of canned food. Over 80 members of the Three Rivers Credit Union volunteered for the event that resulted in a donation of 83,529 cans of food to the community food bank, the largest single donation in its history.

In Fort Wayne, IN the newly founded Union Baptist Federal Credit Union personifies the personal attention and community-oriented service that makes credit unions such unique institutions. Believing in self-sufficiency through empowerment, the Union Baptist Credit Union provides its 309 members quality financial services and is a welcomed addition to the Fort Wayne community.

United Credit Union in Warsaw, Indiana has been delivering quality service to the people of Kosciusko County since 1997. During the past 12 years, it has contributed to its valued members and surrounding community through service activity and donations.

The Weatherhead Federal Credit Union of Columbia City, IN provides quality financial service to over 2,000 members. Whether it is through financial counseling or low cost home loans, Weatherhead has been a tremendous asset to the Columbia City community for nearly 45 years.

IN RECOGNITION OF SUPERVALU FACILITY IN ANNISTON EARNING ACCREDITATION FROM CAMBRIDGE CENTER FOR BEHAVIORAL STUDIES

HON. MIKE ROGERS

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. ROGERS of Alabama. Madam Speaker, I respectfully request the attention of the House to pay recognition to Supervalu in Anniston, Alabama, for earning accreditation from the Cambridge Center for Behavioral Studies.

The Cambridge Center, along with a consortium of universities, consulting firms and insurance companies, developed accreditation criteria in 2001. It was formed to bring behavioral-based safety programs to the work place. Supervalu is one of only seven facilities in the

world that has been recognized for its behavior-based safety programs since audits began.

This accreditation demonstrates Supervalu's commitment in Anniston to help employees support and encourage each other, resulting in a positive work environment that is productive, safe and effective.

In congratulate Anniston's Supervalu for this important distinction.

ALASKA NATIVE CORPORATIONS

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. YOUNG of Alaska. Madam Speaker, today I introduce a bill that would provide Alaska Native Corporations (ANCs) with parity for an important tax incentive that promotes the permanent protection of land through the charitable donation of a conservation easement.

Primarily, conservation easements are administered under state laws while federal law offers tax benefits associated with them. Under present law, Internal Revenue Code, Section 170 allows taxpayers to take a deduction for charitable contributions of property through conservation easements.

In 2006, Congress enhanced the charitable tax deduction for conservation easements in order to further protect important habitats and encourage such gifts. Congress temporarily increased the maximum deduction limit for individuals making donations of qualified conservation easements from 30 percent to 50 percent of the taxpayer's adjusted gross income. Contributions made by corporations are deductible for up to 10 percent of their income. In the case of a qualified farmer or rancher, the limitation was increased from 30 percent to 100 percent of taxable income.

Many farmers and ranchers are owners of ecologically significant open spaces, but often have limited income. The purpose of the deduction was to create an incentive by providing these farmers and ranchers with some measure of value commensurate to that of the conservation easement donation. Qualified farmers or ranchers are defined as non-publicly traded corporations or individuals whose gross income from the trade or business of farming is greater than 50 percent of the taxpayers gross income. The temporary rules were extended for two additional years by the recently enacted Farm Bill to contributions made before December 31, 2009.

Although subsistence-based Alaskan Native communities are similarly situated to the small communal family farms that are eligible, they are ineligible for these important new tax incentives because they are Federally chartered as C corporations under the Alaska Native Claims Settlement Act of 1971 (ANCSA). Moreover, Alaska Native Corporations have insufficient gross income from the trade or business of farming to be eligible for the enhanced deduction.

Alaska Native communities continue to have a deeply symbiotic relationship with the land even today, relying on important food sources from Alaskan waters and lands. For many communities, with purchasing of food both costly and difficult, nearly 70 percent of food continues to come from the land.

Because conservation easements are the result of decades of statutory, regulatory, and case law, this legislation is crafted to ensure it does not change the underlying state law or the underlying federal tax law pertaining to conservation easements. A summary of the legislation follows.

The legislation modifies Internal Revenue Code, Section 170(b) (2) by inserting subparagraph (C), creating an exception that provides Alaska Native Corporations with a deduction for donations of certain qualified conservation easements.

Under Section 170(b)(2)(i), the maximum deduction limit would be set at 100 percent of the taxpayer's adjusted gross income.

If the taxpayer has deductions in excess of the applicable percentage-of-income limitation, Section 170(b)(2) (ii) would allow the taxpayer to carry-forward the deduction for up to 15 years.

In order to be eligible, a qualified charitable conservation contribution must: (1) otherwise qualify under Section 170(h)(1); (2) be made by a Native Corporation; and (3) be land that was conveyed by ANCSA.

Section 170(b)(C)(IV) reiterates that this legislation is not meant to modify underlying state law or the underlying federal tax law in any way most notably regarding to existing property rights conveyed to ANC's through ANCSA. For example, while the easement would apply to the surface rights of the land, the Regional Corporation would continue to hold their subsurface rights and reserve their right to develop those resources through methods such as directional drilling.

The increased maximum deduction limit would apply to all contributions made in taxable years beginning January 1, 2009.

Under Alaskan law, all ANCs already have the ability to place conservation easements on their land, so communities that would like to "tie up their land" already possess the ability to do so. Additionally, current law affords eminent domain powers to governments for imposing corridors across easements. Moreover, courts have repeatedly held that lands subject to conservation easements are not protected from condemnation proceedings.

Expanding eligibility for the tax deduction for charitable donations of qualified conservation easements would give parity to Alaska Native Corporations, providing them with an incentive to permanently protect properties. In addition, the tax incentive would help provide the resources necessary to offset the costs of permanent protection.

A PROCLAMATION HONORING
RONDA KINNAMON FOR 30 YEARS
OF DEDICATED SERVICE TO OHIO
AND THE APPALACHIAN REGION

HON. ZACHARY T. SPACE

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. SPACE. Madam Speaker,

Whereas, Ronda Kinnamon was appointed as the Regional Economic Development Director for the region of Chillicothe, Ohio, because of her expertise about and dedication to Appalachian Ohio; and

Whereas, Ronda Kinnamon has, throughout her career, been of invaluable service to com-

munity economic development and small business growth; and

Whereas, Ronda Kinnamon has provided economic and job-training assistance to the people of Ohio through her service in the State Department of Job and Family Services; and

Whereas, Ronda Kinnamon has demonstrated leadership and innovation through her founding of the American Quality and Productivity Institute of Southern Ohio, which promoted economic development and job creation in Southern and Eastern Ohio: Now, therefore, be it

Resolved, That along with her friends, family, and the residents of the 18th Congressional District, I applaud Ronda Kinnamon for her distinguished record of service to Ohio and the Appalachian Region. We are grateful for her dedication and service.

HONORING TREVOR L. JAMES OF
HAMMONTON TOWNSHIP, NEW
JERSEY; A PRAISEWORTHY MAN
AND A LOVING FATHER

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. ANDREWS. Madam Speaker, I rise today to recognize Trevor L. James, who resided in Hammonton, New Jersey for 22 years. His life was tragically cut short in a motorcycle accident.

As a child Trevor loved to laugh and play like all children, but he also had a passion for all things mechanical. He would spend endless hours figuring out how things could be put together and taken apart.

When he was 12 years old, Trevor was struck by a car while riding his bicycle. As a result of the injuries from the accident he was unable to participate in sports and other physical activities. Despite this obstacle, James kept a positive attitude. He lived his life according to his parents' philosophy; act with conscience and always with motivation.

At the age of 20, Trevor was blessed with the birth of his son Dylan. Trevor instantly matured the day Dylan entered this world. Trevor bought and restored a home in order to better care for his son. He devoted his life to being the best father he could be.

On August 1st, 2006, Trevor was in a motorcycle accident in Sicklerville, New Jersey. While driving down the road he was blindsided by another vehicle and the promise of his young life was ended. Since the accident his mother, Mrs. Janet James, has dedicated her efforts to the memory of her son Trevor. She is now a major advocate for motorcycle safety in New Jersey. Members of the community have donated a billboard to commemorate Trevor's life. The billboard is located on the highway where Trevor was struck. It shows a picture of Trevor and his son Dylan, reminding drivers to remain alert on the roadways.

Madam Speaker, Trevor James' life must not be forgotten. I want to personally thank Mrs. James for keeping her son's memory alive. As Mrs. James says, her son will be remembered for the characteristics he demonstrated everyday: truth, love, and justice.

HONORING PENNY BROPHY FOR
HER SERVICE TO THE CITY OF
TEMPE

HON. HARRY E. MITCHELL

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MITCHELL. Madam Speaker, I rise today to honor Penny Brophy, who is retiring from the City of Tempe after twenty four years of distinguished service. Penny possesses a quick wit and enthusiastic personality that endears her to her fellow co-workers. She also has the rare ability to interject humor in even the most stressful situations, and is always generous with her time to help her co-workers.

However, Tempe's loss is the Brophy family's gain. She will now have more time to spend with her husband, Bob and their children, Howard and Laurie. As a grandparent myself, I also know she will love having more free time to dote on her own four grandchildren—Adam, Jessican, Dylan and Sydney.

Penny, congratulations on your retirement, and I hope you enjoy your hard-earned leisure. You are a rare gem and will be truly missed.

Penny started her tenure with Tempe while I was Mayor, and I am pleased to recognize her accomplishment today. Madam Speaker, please join me in congratulation Penny Brophy on a distinguished career of service.

TRIBUTE TO UNIVERSITY OF KANSAS
SAS DEBATERS BRETT BRICKER
AND NATHAN JOHNSON FOR
THEIR CHAMPIONSHIP AT THE
NATIONAL DEBATE TOURNAMENT

HON. DENNIS MOORE

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. MOORE of Kansas. Madam Speaker, I am pleased to have this opportunity to congratulate the collegiate policy debate team of Brett Bricker and Nate Johnson from the University of Kansas on their National Debate Tournament championship this spring.

Nearly 80 teams competed in this year's National Debate Tournament, held in Austin, TX. After 10 challenging rounds of debate, Bricker and Johnson defeated the defending national champions from Wake Forest to bring home the title. While less prominent than its athletic counterparts, collegiate policy debate is a competitive, academic activity that exists in universities across the Nation. Students spend countless hours throughout the academic year reading articles and forming arguments to debate a national topic on both sides. In addition to the grueling work required by the activity, students must also keep up with their schoolwork, all without the benefit of scholarships.

I am pleased to share with the other members of the House of Representatives a recent article in Kansas Alumni magazine chronicling the champions' story. I ask that my colleagues join me in congratulating Brett Bricker and Nate Johnson on their championship.