

We commend these fine organizations for their patriotism and dedication to caring for the heroes of 9/11.

TAX EXTENDERS ACT OF 2009

SPEECH OF

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, May 28, 2010

Mr. SKELTON. Mr. Speaker, when I am home in Missouri, the folks I talk to frequently express their concerns about the economy and jobs. According to the most recent data, 27,630 people in the Fourth District are without work. Families whose breadwinners have lost work and others who fear unemployment must continue to be a priority of this Congress.

Jobs allow for American families to feel secure in their homes. Jobs stimulate economic activity in our home towns and throughout our country. Jobs generate tax revenue for city, state, and federal governments, which help policy makers pay the bills and reduce the deficit. Jobs are essential to breaking out of the Great Recession.

This year, Congress has been working on several jobs bills. One bill known as the HIRE Act, which is now the law of the land, provides tax relief to small businesses and expands important highway projects. Other legislation on which Congress has been working include bills to provide additional small business tax relief, to expand lending opportunities for small businesses, and to stimulate small business growth and expansion.

Today, the House of Representatives is considering H.R. 4213, a bill that would create additional jobs in our country by cutting taxes for American families and businesses and by spurring new infrastructure improvements. It would also take care of American veterans by eliminating the so-called disabled veterans tax for two years, would provide American farmers with tax relief and emergency disaster assistance, and would extend emergency assistance to American families.

H.R. 4213 is supported by Farm Bureau, by veterans, by small businesses, and by AARP.

For Missouri farmers, H.R. 4213 would extend the five-year depreciation for farming machinery and equipment, would extend the charitable tax deduction for donated food, and would extend the tax deduction for donating conservation easements. H.R. 4213 would also extend critical tax incentives for biodiesel and renewable diesel fuel. The biodiesel tax credit is very important to the development and sustainability of America's renewable fuel industry. H.R. 4213 would also provide emergency financial assistance to farmers for qualifying 2009 agricultural losses. For these reasons, today's legislation has been endorsed by the Farm Bureau and the National Biodiesel Board.

For America's veterans, H.R. 4213 would allow many military retirees who are also disabled veterans to receive both Department of Defense military retirement pay and VA military disability pay for the next two years. Often referred to as the disabled veterans tax, finding a legislative solution to the concurrent receipt issue has been a top priority of our nation's veterans and of Congress. I have

worked on the House Armed Services Committee to end the disabled veterans tax and am pleased that H.R. 4213 will provide full retirement and disability benefits to 77,000 of these disabled service members for two years. Its passage is a critical first step toward extending concurrent receipt to all 136,000 medically retired veterans over four years. Because of the bill's positive impact on veterans, it has been endorsed by the Military Officers Association of America, MOAA.

For Missouri businesses, H.R. 4213 would allow credit to flow more easily to small businesses through popular and effective SBA lending programs, would extend the research and development, R&D, tax credit that encourages financial investment and job creation in America's high tech sector, would allow corporations to receive a refund of a portion of their alternative minimum tax credits if they invest during 2010 in capital equipment for use in the United States, would extend the 15-year cost recovery for qualified improvements to restaurants and retail space, and would extend benefits for investments in economically distressed areas of our country. Because the business provisions included in H.R. 4213 are so very important, the bill is supported by the National Restaurant Association, the Independent Community Bankers Association, and the National Retail Federation.

For Missouri families, H.R. 4213 would provide important tax relief. The bill would extend for one year tax deductions for qualified college education expenses. It would extend a special deduction for teachers and other school professionals who use personal funds to buy school supplies for their classrooms. And, the legislation would ensure activated military reservists do not suffer a pay reduction by providing a tax credit for small businesses that continue to pay National Guard and Reserve employees when they are called to active duty.

For Missouri's senior citizens, military personnel, military retirees, and people with disabilities, H.R. 4213 would ensure they are able to continue seeing the doctor of their choice by preventing a 21 percent reduction in Medicare and TRICARE physician fees. Without making these changes, doctors in Missouri and elsewhere would likely not continue to see Medicare and TRICARE patients. That is why H.R. 4213 is supported by AARP and MOAA.

H.R. 4213 would extend other valuable provisions of the U.S. tax code, including deductions for charitable contributions by individuals and businesses, would provide for important pension relief sought after by the Missouri Rural Electric Cooperatives, would provide emergency assistance for American families who are impacted by unemployment, would create summer jobs for American youth, and would allow for state and local governments to finance the reconstruction of schools, sewer systems, and hospitals through Build America Bonds and Recovery Zone Bonds—work that would create thousands of jobs across our country. Because infrastructure improvements are so vital to jobs, H.R. 4213 has been endorsed by our nation's mayors and county governments.

The non-emergency spending associated with H.R. 4213 is compliant with the PAYGO law enacted earlier this year. I urge my colleagues to support H.R. 4213 so that we can provide tax relief to American families, farmers, and businesses, can take care of Amer-

ica's veterans and senior citizens, and can create small business jobs.

RECOGNIZING TRAILBLAZER AND EDUCATIONAL PIONEER MRS. EMMA BRANDON

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 9, 2010

Mr. THOMPSON of Mississippi. Madam Speaker, it gives me immense pleasure to rise today in honor of trailblazer, educator and pioneer, Mrs. Emma Brandon.

Mrs. Brandon began teaching right out of high school in 1946 for a wage of \$36/month. She walked three miles one way to school and seven miles if weather made the road conditions too difficult to travel.

As a woman, of much wisdom and vision, Mrs. Brandon realized that education required a deep devotion and a substantial amount of hard work from both student and teacher.

Mrs. Brandon began her career at a two-room school on a dirt road next door to Beechland Church where she taught first through fourth grades. Three years later, she became principal and sole teacher at Egypt School in Russum, which was later consolidated into another school.

Mrs. Brandon understood that the task of educating is an enduring and tedious process; one that empowers and benefits individuals, communities and countries, alike.

After years of serving students in Claiborne County, as both an educator and an administrator, Mrs. Brandon earned her bachelor's degree from Alcorn State University. After completing her education at Alcorn, Mrs. Brandon returned to complete her educational career in Claiborne County, MS.

For the last 42 years, Mrs. Brandon has been educating generations of families at A.W. Watson Elementary in Port Gibson, MS where her enthusiasm for learning is abundant. She implemented programs that have strengthened the learning capabilities of her students and challenged them to think critically.

Mrs. Brandon has yielded the guiding principles of education and knowledge to all of whom she has encountered. She believes that each child can enjoy today's promises of a rewarding life if they possess a strong foundation in education.

Madam Speaker, it is with great pleasure that I ask my colleagues to rise and join me in expressing my gratitude and appreciation to Mrs. Emma Brandon of Port Gibson, Mississippi, for her many contributions to education and her dedication to its principles.

MILITARY SPOUSE APPRECIATION DAY

HON. SUE WILKINS MYRICK

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 9, 2010

Mrs. MYRICK. Madam Speaker, on May 7, 2010, we recognized Military Spouse Appreciation Day. On this day, I received a letter from Mrs. Anthony Massey, the wife of a diver in the United States Navy. Her letter is attached, and it very eloquently talks about the

sacrifice, support and dedication provided by military spouses to our men and women in uniform.

HAVE YOU THANKED A MILITARY SPOUSE TODAY?

In 1984, President Ronald Reagan designated the Friday before Mother's Day as Military Spouse Appreciation Day, a day set aside to recognize the many contributions and sacrifices military spouses make in support of military members and our country.

Yesterday, President Obama made this declaration:

When Americans answer the call to serve in our Armed Forces, a sacred trust is forged. Our men and women in uniform take on the duty of protecting us all, and their spouses and families also help shoulder this important responsibility . . . At the heart of our Armed Forces, servicemembers' spouses keep our military families on track. They balance family life, military life, and their careers all while supporting other military families and giving back to their communities . . . Today, let us honor the spouses and families who support our servicemembers and, in doing so, help defend our Nation and preserve our liberty.

For many military spouses, we have essentially no idea what it means to be a "military spouse" when we say, "I do". We, like many, simply make a pledge that day to support our loved one through good times and bad. However, it quickly becomes apparent that military life is unlike anything we have experienced. When standing at the altar, whether we know it or not, we are making a commitment to serve our country, many times forsaking our desires for a greater cause.

Rarely, will you ever see a military spouse seeking the approval of others for the hat he or she wears. Rarely, will you ever hear a military spouse ask for "Thank Yous" after he or she has kissed their loved one for the last time for 7 months (or longer). Rarely, will you ever witness a military spouse demand compensation for raising their children as a single parent while their loved one deploys for the fourth time in five years.

In just really is not our style.

When you say, "I do" to a Sailor, Marine, Soldier, Airman, or Coast Guardsman, you are immediately inducted into a special society of spouses . . . one that is built on a legacy of those who have sacrificially dedicated their life to the service of their country. A legacy that only understood by those who have walked the walk and talked the talk. From this legacy, we are inspired, encouraged, and supported. We know many before us and along side of us have gotten through it, have overcome the challenges, and persevered when the going gets tough.

We know that there is at least one spouse who has celebrated an anniversary alone and one spouse who watched their child graduate from preschool/high school/college alone. We know there is at least one spouse who moved from one state to another alone. We know there is at least one spouse who has given birth to their first, third, or sixth child alone.

Nevertheless, we are quick to remember that we are never alone. For me personally, Jesus is always by my side. However, for all of us, every military spouse, past or present, is standing side-by-side with us as we continue to overcome the challenges of daily life.

There is a joy like no other when your Sailor, Marine, Soldier, Airman, or Coast Guardsman comes home from deployment or training. There is an excitement that wakes you up at all hours of the night and keeps you from falling back asleep in the days leading up to their return home. There is a

sense of relief as soon as they are in your arms that you have defeated the odds.

These moments make it worthwhile. That first eye-to-eye contact . . . that first embrace . . . that first kiss all remind you why you fell in love with them the first time. It is the overwhelming sense of pride you feel when you see them in uniform as they step off the plane or ship that reminds you that the hat you wear is worth it. It is that first morning that you wake up in their arms that gives you the strength to begin preparing for the next separation.

Military spouses are a breed like no other. While the United States Military has no official authority over us, they really do because they tell us when our loved one will work, when they will stand watch, when they will deploy, and to where we will move next. Their system can be archaic and rigid at times . . . but without it, our loved one's life is at risk. We grow to appreciate this rigidity. We learn to communicate in a language based on acronyms. Moreover, we learn to roll with the punches.

Before we got married, Andy told me that military life is like the tide, frequently changing on a daily basis. There are no certainties to military life other than constant change. Frequently, deployment dates move up and return dates are pushed back. Departure times become earlier and arrival times get later. To be a successful military spouse, you must be resilient because without resiliency, you crack. We are stretched to our limits and then some, with little power to change the situation.

Military spouses are woven together with the same strand of thread when we accept this responsibility with a gracious heart and sacrificial love for our Sailor, Marine, Airman, or Coast Guardsman. And for the military spouses whose loved one has paid the ultimate price in service to our country, we, as a nation, are forever indebted to them for the price they paid as a military spouse.

I write this out of the pride I have to be ND1 Massey's wife. Pride in him as a Mighty Man who serves an Awesome God first and our country second. Pride that reduces me to tears whenever I think of him.

So if you know one, thank one. While they may react humbly, chances are it will mean a great deal to them. Our Sailors, Marines, Soldiers, Airmen, and Coast Guardsmen are so frequently the ones who are thanked . . . and they should be. They are the ones that leave their families at home to fight for a cause they may not always support. However, every once in a while, when we are thanked for wearing this hat, it reassures us that we are remembered and appreciated and it encourages us to face the next challenge head on.

TAX EXTENDERS ACT OF 2009

SPEECH OF

HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Friday, May 28, 2010

Mr. LEVIN. Mr. Speaker, in conjunction with the May 28, 2010, consideration in the U.S. House of Representatives of House amendments to the Senate amendment to H.R. 4213, "The American Jobs and Closing Tax Loopholes Act of 2010," I have asked the non-partisan Joint Committee on Taxation to make available to the public a technical explanation of the provisions included in the House amendment to the Senate amendment to H.R. 4213. This technical explanation reflects the

Ways and Means Committee's understanding and legislative intent behind those provisions. It is available on the Joint Committee on Taxation website at www.jct.gov and is listed under document number JCX-29-10.

RECOGNIZING THE ROLE AND CONTRIBUTIONS OF THE ABILITYONE PROGRAM

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 9, 2010

Mr. GRAVES. Madam Speaker, I rise today to recognize the participating businesses in the AbilityOne program and for the work they do providing meaningful employment to the disabled of our communities.

AbilityOne provides those who are blind or have other significant disabilities the ability and self-confidence that can come from meaningful employment. AbilityOne jobs sites provide important training to individuals with disabilities that help further integrate them into the broader community where they can earn a living alongside their non-disabled peers.

In my own district, a number of AbilityOne businesses have used the resources this program authorizes to provide employment opportunities to the blind and disabled. Each year, I have the opportunity to meet with the business owners and their workers to hear first hand how participation in this program has enriched their lives and the economic vitality of the local communities in which they are located.

In closing, I encourage all my colleagues to recognize and work with the AbilityOne program sponsors in their own districts and hope that Congress will continue to support and encourage this important employment program for the disabled.

FEDERAL REPORTING.GOV, THE FIRST CENTRALIZED REPORTING STRATEGY

HON. JAMES P. MORAN

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 9, 2010

Mr. MORAN of Virginia. Madam Speaker, I rise to draw the attention of my colleagues to a successful example of public-private collaboration that marks a new era of government transparency and accountability. It could not have happened without the cooperation of the private sector.

Following President Obama's commitment to let the public track every dollar spent under the economic stimulus package, administration was hard pressed to find a timely and effective way to meet the objective. Many were skeptical, and thought it would take months if not years to develop a website, standardize the information, create a website and keep the information current.

Rather than start from scratch and begin a new procurement process, the Office of Management and Budget opted to leverage an existing program and technology. This wise decision lowered the cost and enabled it to be implemented under an extremely tight timeline.