

health care legislation had a limited amount of money to work with. But his company's premiums rose 15 percent this year, and it's a struggle to keep paying.

To get the most out of the new federal credit, Hoffman said he'd have to cut his work force to 10 employees and slash their wages.

"That seems like a strange outcome, given we've got 10 percent unemployment," he said.

DEAR MR. WYATT: I am contacting you as I believe you are the individual who assists Sen. Grassley on tax matters connected to his Senate Finance Committee position.

I am writing you to comment on the Small Business Health Care Tax Credit.

Some brief background about our company:

We are a small manufacturer of abrasives in Wilton, IA, currently employing 17 full-time people.

Our major competitors are the Chinese, Korean, and Japanese sandpaper manufacturers and the recession has hit us hard.

We provide some of the following historical benefits to our employees:

We pay 100% of all employees' health insurance premiums;

We provide \$40,000 of life insurance to each employee;

We contribute approximately 14% of each employee's compensation into a profit-plan for their retirement;

Paid vacation;

Approximately 2 weeks paid time off during Christmas which does not count against an employee's vacation time;

What the recession has done to us:

Like many small businesses, we are losing money;

This has caused us to hire some workers through a local temporary business to replace full-time employees as we have turnover and as we try to expand into other areas to keep our business going;

For the last 2 years we have only been able to contribute the 3% safe harbor to the profit-sharing plan (for at least the prior decade we contributed the full roughly 14% of compensation to the profit-sharing plan);

We were forced to change the safe harbor profit-sharing contribution from a 3% mandatory to a matching type plan since a few of the temporary workers will have met the 1,000 hours/12 month rule—essentially punishing the full-time work force as we don't have the discretionary cash to make the contributions for the temps (a whole other tax issue for small businesses); and

We have continually had to reduce some health benefits (via increasing deductible to \$1,000; however, we continue to pay 100% of the premium cost).

Now back to the Small Business Health Care Tax Credit.

Early on I had high hopes that the credit would be quite helpful in defraying the health care premium costs. We currently pay \$11,410.39 per month in Wellmark BCBS premiums (nine on the single plan at \$413.67/month and eight on the family plan at \$960.92/month) for a total annual premium cost of \$136,924.68; and this is before anyone gets sick as we self-insure for the co-insurance. Our annual premium increase will be communicated to us by Wellmark about August and I anticipate another 20+% jump.

However, now some of the details of the credit are leaking out. Today I received the attached letter from our CPA firm, RSM McGladrey. I point you to the limitations and phase-out of the credit. Are you kidding me? By the time I gather all the required information, pay RSM McGladrey to calculate all the phase-outs, the resulting credit will not even cover the expected annual premium increase from BCBS!

What small business is this helping? This is about like all the back to work credits, or whatever they are called, which we concluded with RSM McGladrey are not worth the manpower costs to fully investigate and gather the information.

This credit is worthless. If Congress thinks this is going to encourage small businesses to keep providing health care for their employees, they are grossly mistaken. It just isn't meaningful enough to even enter into the equation in making a decision of what to do for my employees.

Effective today, we can no longer hire someone and provide them with subsidized health insurance beyond what is required by law. We hope to continue with existing employees, but clearly, with what little bit I know about the Health Care Act, come 2014 we are dropping our health plan; if not sooner.

I would hope as Senator Grassley's Finance Committee tax assistant, someone who would understand "the devil in the details", you will pass on to him my frustrations. Such frustrations with respect to the Small Business Health Care Tax Credit being, but not limited to: (1) not well thought out or discussed; (2) ridiculously complex for a small business to understand and implement; and (3) once again, Congress' over selling/promising the benefit of.

I would greatly appreciate if you would convey my thoughts on this matter to Senator Grassley to help him understand what is happening with small business on this issue.

Sincerely,

STEVEN D. YEATER,  
Co-Owner.

#### SPRINGFIELD CENTENNIAL CELEBRATION

Mr. RISCH. Mr. President, I rise today to acknowledge the centennial of the town of Springfield in my home State of Idaho.

On September 13, 1910, the County Commission of Bingham County approved a plat plan for the town-site of Springfield. It was an ambitious vision of a city on the shores of Springfield Lake—a body of water created years earlier to supply irrigation water from Danilsen creek. The area was a popular stopping place on Goodale's cutoff along the Oregon Trail.

In Springfield, 1910 was a busy and exciting time. Water from the Aberdeen-Springfield Canal reached Springfield. The Oregon Short-Line railroad came through and provided service to the community. And in June, a group of women organized the Springfield Domestic Science Club with a focus on community service.

The club quickly became a force in the community, establishing a hot lunch program at the local school and creating and managing the Springfield Cemetery, something members did until 1946. The club also sponsored many educational, cultural and entertainment events.

The Aberdeen-Springfield Canal was a major asset to the area. Not only did it provide much-needed water to the surrounding agricultural land, it provided jobs for many of the early settlers. The canal, begun in 1895, was dug using horse-drawn equipment and manual labor.

Today, the canal is a tribute to private enterprise. No government money was used during its construction. It is owned by its shareholders under a Carey Act corporation and is a "not for profit" organization, which financed it by the sale of shares in the company. The canal was completed at a cost of about \$886,000, irrigates about 63,000 acres of field and helps produce crops valued at roughly \$140 million each year.

On August 28, 2010, the Springfield community will honor its early pioneers with a centennial celebration. During the festivities, a monument in honor of the early settlers will be unveiled. The monument identifies those settlers who formed the backbone of the community by building the canal, operating the markets and shops and organizing the schools and churches. The names of these early pioneer families with the vision of seeing the desert bloom are:

Anderson, Baird, Bedwell, Berg, Blackburn, Bradley, H. Chandler, W. Chandler, Criddle, Cushman, Edwards, Evans, Gravatt, Grover, Hawker, Holland, Houghland, Judge, Line, Leach, Lloyd, Lofgreen, Loomis, Parmalee, Reid, Rupe, Sainz, Sellers, Shelman, Stoddard, Stufflebean, Snyder, Sommercorn, Thurston, Wells, Whyte, Willis.

Although the present day Springfield town-site did not quite live up to the vision laid out in the original plat, those living in the community strive to honor their heritage. Out of that sturdy pioneer stock have come doctors, lawyers, politicians, farmers, ranchers, chemists, accountants, educators, firemen, homemakers, artists, laborers, mechanics, business owners, civil servants, religious leaders and military servicemembers.

I congratulate the people of Springfield on this occasion and pay tribute to those pioneers and others like them across our land, who, with vision, determination and hard work, created what we now enjoy.

#### TRIBUTE TO MARK KOSTER

Mr. BURR. Mr. President, today I wish to honor and recognize Mark Koster. This month, the Senate will bid farewell to one of the unsung heroes of this body. Mark, an associate counsel in the Office of Senate Legislative Counsel, is retiring and concluding his career on Capitol Hill.

Over the last two decades, there is hardly a major Federal education law that doesn't have Mark's imprint. Mark's areas of focus have included higher education, special education, career and technical education, literacy, elementary and secondary education, and a number of early education programs. Mark has more bipartisan legislative accomplishments than many Members of Congress.

Mark has made certain our ideas are drafted into legislation with technical precision, and his dedication to his

work over the past two decades exemplifies true professionalism. Mark has treated every legislative initiative equally, no matter if he was drafting a relatively small amendment or a major reauthorization proposal for the Elementary and Secondary Education Act, the Higher Education Act, or the Individuals with Disabilities Education Act. Senators and their staffs all knew that when one saw Marks legislative signature, "KOS," atop a document that the draft that had emerged from legislative counsel was in perfect technical shape and it was now up to us, as Members of the Senate, only to argue the draft's merits and relevance, not the format.

As a member of the Senate HELP Committee, I am proud and honored to say that we, both present and former committee members, have considered Mark our staff, even though he has never been on the HELP Committee's payroll. Mark has been one of our cornerstones because he has always treated every HELP member and staffer with the greatest respect. Additionally, Mark has demonstrated a rather large dose of patience in dealing with time constraints, deadlines, and all the various personalities that traverse the Halls of the Senate.

Although those of us who are members of the HELP Committee have consumed most of Marks time during his years as legislative counsel, Mark has always been of great assistance to every other Senate office that has needed aid in drafting education-related issues. All of us, Republican, Democrat, and Independent, have been lucky to have had Mark Koster on our side.

Mark, we thank you for your service and dedication. The HELP Committee will always consider you both an honorary member and a part of our family. We and the entire Federal education lawmaking process will miss you. May your next chapter in life be even more successful and more rewarding than the one that is coming to a conclusion. We wish you, your lovely wife, Kathy, and your two children the very best.

#### EDUCATION JOBS FUND

Mr. CORNYN. Madam President, as an elected representative of the great State of Texas, I swore a solemn oath to uphold and defend the Constitution. So it is a great disappointment to discover that some Members of the other body are attempting to undermine the separation of powers enshrined in our Constitution. I am speaking, of course, about the House-passed language that was included in Senate amendment No. 4575, which I opposed earlier today.

The language in the amendment unfairly requires the State of Texas to maintain fiscal year 2011 levels of State funding for elementary, secondary, and higher education spending for 2 additional fiscal years in order to receive a portion of the \$10 billion Education Jobs Fund. This places an undue

burden on a single State that is likely an unconstitutional condition on funding in violation of the Supreme Court's holding in *South Dakota v. Dole*.

Specifically, the language conditions Texas's receipt of Federal education dollars on an event that would violate the Texas Constitution. The Texas Governor cannot make the required assurances because the Texas legislature, not the Governor, decides how to spend the State's money. Any attempt by the Governor to bind the legislature's hands would be ineffective because that office lacks the power, and the mere attempt could violate the Texas Constitution. Nor can the Governor make an assurance regarding the actions of a future legislature, as the amendment requires. Such conditions, which cannot be lawfully met, can have no possible relation to the Federal interest in education spending.

According to the Congressional Research Service, the State's share of the \$10 billion is estimated to be over \$830 million. By ensuring that the State will not be able to access these funds, the Texas provisions effectively create a significant and substantial amount of discretionary funds available to the Secretary of Education. The practical effect of this petty, partisan gamesmanship will be to saddle future generations of Texans with a debt for which they are unlikely to receive any benefit.

This was a shameful, irresponsible exercise in raw political power. Texas students deserve more than to be political pawns. Forcing the legislature and Governor to choose between violating the Texas Constitution or accepting Federal dollars is an abuse of Federal power and is a clear threat to the separation of powers. A State's elected government should not be made subjects of political appointees and unelected bureaucrats at the Department of Education.

#### ADDITIONAL STATEMENTS

##### REMEMBERING BISHOP DR. JERRY LOUDER

• Mrs. BOXER. Mr. President, I am honored to recognize the career accomplishments and service of the late Bishop Dr. Jerry Louder—clergyman, educator, community leader, and author. Dr. Louder was born in Riverside in 1947 and remained dedicated to his community throughout his life. Dr. Louder passed away on July 2, 2010.

As a student at Pacific High School in San Bernardino, Jerry Louder excelled in academics and athletics. He advanced his education at the University of California, Riverside and earned a dual major bachelor's degree, a master's degree, and a doctorate. Dr. Louder later completed a second doctorate at Friends International Christian University and began his ministry in 1970.

Dr. Louder was an acknowledged leader among his ministerial peers. He

served as pastor of New Jerusalem Foursquare Church for 22 years and became founding pastor of New Jerusalem Christian Center. He was heavily active in a diversity of clergy groups in San Bernardino and Riverside counties, including the Riverside Clergy Association; the Riverside Area Pastors' Association; the Inland Area Ministers' Alliance; and the Riverside Interfaith Fellowship. He also served as president of the United States Pastors' Association, a communication network of nearly 100,000 pastors representing more than 40 denominations and independent churches.

Riverside mayor, Ron Loveridge, described Dr. Louder as a "community healer." In addition to helping forge stronger relations between the Riverside Police Department and the communities it serves, Dr. Louder also co-founded and served as executive director of the Opportunities Industrialization Center, which led to his founding the Riverside Opportunity Center to address the needs of the poor, homeless, and marginalized in his community. These and other similar efforts earned the recognition of many groups and organizations throughout his life, including being named a 2010 Alumnus of the Year by the Riverside Community College District.

I extend my heartfelt condolences to Dr. Louder's family, friends, colleagues, and all those whose lives were influenced by Dr. Louder's commitment, compassionate leadership, and personal and professional integrity. He will be truly missed.●

##### TRIBUTE TO ABRAHAM WEINRIB

• Mr. BROWN of Ohio. Mr. President, Columbus, OH, the State's capital city, is home to more than 710,000 Ohioans who trace their heritage from a mix of races, religions, and ethnicities. Many Columbus residents can trace their heritage back to Germany, Italy, and England. Neighborhoods like German Village, Italian Village and Victorian Village are examples of places these new Americans created in the early 20th century.

Recent waves of immigration have brought men and women from Somalia, Vietnam, and Mexico to the city and our State.

Throughout the demographic changes to Columbus, there remains one small community that continues to draw from the strength of their shared experiences.

Mr. President, 217 Holocaust survivors reside in the city of Columbus and its suburbs from Bexley to New Albany. Among the unforgettable stories told by these heroic men and women is 97-year-old Abraham Weinrib, of the Berwick neighborhood, southeast of Columbus.

Mr. Weinrib's journey from hardship to hope began in 1939 when he and his family were forced from their home in Lodz, Poland. After being forcefully removed from his home in Lodz, he fled