

the World Day Against Child Labor. But 1 day is not enough. We should be focused on the needs of these children not only on June 12 each year but 365 days a year.

SOUTHEASTERN DISASTER TAX RELIEF ACT

Mr. INHOFE. Mr. President, I rise today to express my support for Senator SHELBY's recently introduced bill, the Southeastern Disaster Tax Relief Act, of which I am an original cosponsor.

As an Oklahoma native, I have seen and experienced just how devastating severe weather can be. Since 1950, there have been approximately 3,300 tornadoes that have killed nearly 500 people in Oklahoma alone. Scores more have been injured. According to the National Oceanic and Atmospheric Administration, tornadoes cause \$1.1 billion of damage on average per year, and this does not account for the unquantifiable cost of the loss of a loved one, a home, or a business.

You may recall the F5 tornado that swept through Oklahoma on May 3, 1999. This storm alone caused \$1.9 billion in damages, killed 48 people, and destroyed the town of Moore, OK. Survivors of this storm described being trapped under the debris of their homes, the panicked rescue effort to find neighbors, and the overwhelming sadness accompanied by loss. When I visited Tushka, OK, on April 15 of this year, following its devastating storms, I witnessed firsthand the same type of devastation.

It is estimated that the damage caused by tornadoes in Oklahoma on May 24 of this year will cost between \$200 and \$300 million. In addition, the storms in Joplin, MO, may have caused an additional \$3 billion in losses. Clearly, these areas are in need of assistance, particularly since insurance payments will not remove out-of-pocket expenses families and businesses will have to pay as they rebuild their lives.

Under the current Tax Code, there is some relief available to families and businesses that experience damage in hard hit areas. In addition to being able to deduct most losses from the disaster on their taxes, individuals who receive disaster mitigation assistance, such as a FEMA grant, do not have to report the assistance as income. Additionally, Congress has, in the past, passed a number of temporary provisions to provide additional relief to victims of severe natural disasters, such as the Heartland Relief Act, the Katrina Emergency Tax Relief Act, and the Gulf Opportunity Zone Act.

Senator SHELBY's Southeastern Disaster Tax Relief Act does the same thing and provides targeted, temporary tax relief to folks who have been hit by strong storms in recent months. The provisions of his bill have been selected from a number of the previous emergency tax relief acts enacted in past years. This is beneficial and worth

mentioning because the IRS has already drafted guidance documents for all of the relief provisions, making it easier for taxpayers to take advantage of the relief. We also know the provisions in this bill will actually help people recover. The relief has worked in the past, and it will work again today.

Any individual or business located in a county that has been declared a major disaster area by the president is eligible for the relief provided by this bill if those counties are eligible for either "individual" or "individual and public" assistance through FEMA.

These assistance designations are allowed only to the hardest hit areas. In my State of Oklahoma, the qualifying counties include Canadian, Delaware, Grady, Kingfisher, Logan, McClain, and Atoka. These are the areas around Piedmont, Tushka, and Grove, Oklahoma. Public assistance funds are generally made available to States and localities to help pay for the removal of debris and to repair, replace, and restore disaster-damaged publicly owned facilities. Individual assistance, provided through FEMA and the SBA consists of grants and loans made directly to individuals. These grants are need-based, and can be issued to provide temporary housing or to help repair or replace a family's home if their insurance coverage falls short. In the most severe cases, additional assistance is provided.

While it is good FEMA provides this assistance, many individuals and businesses will not qualify despite being hit hard by the storms. And while permanent tax provisions do help individuals and businesses account for their losses and insurance payments, they do little beyond that to help folks get back on their feet. This underscores the need for the Southeastern Disaster Tax Relief Act.

Under the act, individuals would be allowed, among other things, to make early withdrawals from their tax-preferred retirement plans without having to pay tax penalties. Current tax law discourages early withdrawals by imposing a 10 percent tax penalty on most early withdrawals from accounts like Roth IRAs. This is fine under normal circumstances, but as individuals recover from disasters like this, they should be able to tap into their own resources without being penalized. This will likely help many families avoid going into debt or relying on government grants to repair their homes and property.

Individuals will also be able to deduct an unlimited amount of cash charitable contributions to nonprofit entities when the donations are allocated toward disaster relief efforts in the affected areas. Current policy limits the amount of income that can be deducted from charitable giving. This bill would temporarily suspend this provision.

Businesses will be allowed to immediately expense 50 percent of the cost of demolishing and/or cleaning up damaged property. This will allow them to

recognize their losses more quickly than current policy, which requires them to capitalize cleanup costs into the construction or repair of their property.

Small businesses will also be provided with a tax credit for 40 percent of wages up to \$23,400 paid to employees retained while a business is inoperable because of the storm. With unemployment hovering around 9 percent, this provision will help struggling employers retain and continue paying employees despite the fact that their business have been destroyed by the storm and remaining closed for business.

Public utility companies in Oklahoma and other states will be allowed to carry back the disaster losses to their property for 5 years. This will allow them to quickly realize their losses from a tax perspective, and the consequent savings will be available for them to more swiftly rebuild their infrastructure so that service can be returned to their customers.

Lastly, States will be allowed to float additional private activity bonds beyond the caps presently set by statute. The amount will be limited by the number of people whose primary residence is located in the areas affected by the disasters.

The provisions I mentioned are only a sample of what is provided in this bill. I must underscore, however, that this bill is highly targeted and temporary. It is also deficit neutral. Most of the provisions in the bill only last for the next year or so; others expire at the end of 2013 and 2014. In total, this bill is expected to provide over \$5 billion in tax relief.

This bill has been designated an emergency—as I believe it should be. It is targeted, temporary relief in response to an unpredictable disaster. Usually we do not require ourselves to find immediate savings to offset the cost of emergency provisions, but in our present age of trillion dollar deficits, we need to offset deficits wherever possible. Senator SHELBY has offset the cost of this bill by rescinding \$12 billion in unobligated appropriations that remain unexpired. This provision applies to all Departments except the Departments of Defense and Veterans Affairs.

In short, this bill is a necessary and commonsense tax proposal to help tornado victims. It is also fully paid for, making it fiscally responsible. I urge swift consideration and passage of this act.

TRIBUTE TO DOROTHY BOGER

Mr. CRAPO. Mr. President, I rise today to honor one of my longtime staff members, who has decided for the second time to leave my employ. Dorothy Boger's service as part of my staff started on the first day I became a Member of Congress; she was the veteran staffer, the only one with any Hill experience, on my first day in office in 1993. While her job title was scheduler,

she did so much more. She came to my office with several years of experience working for her home State Congressman, the Honorable Clyde C. Holloway of Louisiana, and the training that she received there served me very well over the next 18 years. On that first day, my office was one of the few that had staplers, copy paper, and wastepaper baskets—all because Dorothy already knew what to expect coming into a brand-new office. During my 6 years in the U.S. House of Representatives, Dorothy oversaw my office operation and my schedule; she kept us running, paid attention to the details and made sure that everyone from Idaho got a dose of Southern charm. We often say that she is from southern Idaho, way southern Idaho.

When I was elected to the Senate in 1998, Dorothy came with me to start up another office on the other side of the Hill. But, by that time, her family priorities had shifted and after a few months, she realized that she needed to be home with her young son and soon after she had another on the way. It was hard to say good-bye the first time, and it was terrific when an opportunity presented itself that was perfect to bring her back to the office. She has contributed in the second go-round in the communications field, and it is difficult to recognize that she means it this time when she says she is retiring.

Dorothy's priorities have always been very clear. She and her husband Bill have a young family, and she has been able to arrange her schedule to be with them as much as possible. But this year has been very trying for her as she has faced the loss of her beloved mother and eldest sister. She says that it has brought those priorities into even sharper focus, and I cannot argue with her desire to spend time at home, have the opportunity to visit family who live far away and enjoy more freedom to accomplish all that makes her most happy.

We will miss her deeply, and for far more reasons than the delicious double chocolate Ghirardelli brownies that she frequently brings to the office to share. Her positive spirit and support have left an indelible mark, and I wish her all the best.

ADDITIONAL STATEMENTS

USGS ALBUQUERQUE SEISMOLOGICAL LABORATORY

• Mr. BINGAMAN. Mr. President, I wish to honor the USGS Albuquerque Seismological Laboratory, ASL, on the occasion of its 50th anniversary. I would like to congratulate the ASL for 50 years of distinguished service to the State of New Mexico.

From its quiet location just outside of Albuquerque on the Isleta Pueblo, ASL has become an indispensable hub for seismological research over the past 50 years. Today, it is at the center of several globe-spanning networks

that facilitate the sharing and analysis of seismological data. ASL researchers help design and deploy the Global Seismograph Network, which now connects over 150 monitoring stations around the world. The authoritative research conducted there contributes immeasurably to the field of seismology.

The real importance of ASL's research cannot be overstated. ASL's role in the emerging fields of earthquake and tsunami monitoring is invaluable for developing tools to save lives when natural disasters occur. Additionally, ASL provides vital data used to help monitor and detect nuclear tests by the Comprehensive Test Ban Treaty Organization, CTBTO.

I thank the ASL for its important contributions to both the scientific community and the public good and wish it success in the next 50 years and more.●

TRIBUTE TO JESSIE RUTH WALTON AND FRANCIS JAMES WALTON

• Mrs. MURRAY. Mr. President, it is crucial that we never forget to honor our veterans for their service and dedication to this nation. As the chairman of the Senate Veterans' Affairs Committee, I would like to recognize and applaud the service of Mr. Francis James Walton and Mrs. Jessie Ruth Walton, both of whom served our Nation during World War II and turn 90 years old this year.

Mrs. Jessie Ruth Walton was born in Exeter, VA, on May 31, 1921. Heeding the call to service, she enlisted in the Navy WAVES in 1943 and went on to serve her country during World War II as a pharmacist, dispensing needed medicine for the troops in Washington, DC, and in Long Beach, CA.

Mr. James Walton, Jessie's husband, was born in Cadillac, MI, on July 14, 1921. He enlisted in the U.S. Marines in 1941. He served in Carlson's Raiders of the 2d Marine Battalion, an elite unit that was among the first U.S. special operations forces to see combat in World War II. Jim's time in the Marines included deployment to the South Pacific, where he fought in Bougainville and Guadalcanal Island, contributing to a strategic victory that turned the tide for the Allied forces in the Pacific. A valiant warrior, he spent 30 days fighting behind enemy lines, 30 days that must have felt a lifetime.

Following World War II, Jim returned to Michigan, where he obtained a college degree and married Jessie Ruth Meade. After his time in the service, Jim began teaching and ultimately found a rewarding career at General Motors, where he worked for 30 years before retiring. Together, Jim and Jessie raised a family of four children—James, Susan, Julie, and Jane—who have picked up the mantle of their parents in service to their communities in a range of capacities. In particular, I am delighted to note that their son Jim serves as president of Centralia

College in my home State of Washington. Mr. and Mrs. Walton are also fortunate to have 10 grandchildren and 6 great-grandchildren.

I am delighted to extend birthday wishes and gratitude to the Waltons on this joyous occasion. I wish them and their family all the best as they celebrate this wonderful milestone.●

TRIBUTE TO STEPHANIE WHEELER

• Mrs. SHAHEEN. Mr. President, today I wish to offer my sincere congratulations to an exceptional teacher from New Hampshire.

Stephanie Wheeler has been chosen to receive the Presidential Award for Excellence in Mathematics and Science Teaching. This award honors teachers who have made exceptional contributions to their students and to their profession. I congratulate Ms. Wheeler for her outstanding accomplishments and commitment to New Hampshire's students.

Our country's competitiveness in the global economy requires us to foster the development of our students in math and science. Educators like Stephanie are essential to this effort because they are able to engage students and help them develop a love for these important subjects. I am pleased to see Stephanie honored for her work.

Stephanie has been the title I mathematics supervisor and coach at Wilson Elementary School in Manchester for the last 4 years. In this position, Stephanie oversees all title I mathematics certified instructors and monitors the implementation of the mathematics curriculum for teachers in kindergarten through fifth grade. She also teaches mathematics daily to second, third, and fifth graders.

Prior to her time at Wilson Elementary School, Stephanie spent 5 years as the district title I math coach for the Manchester School District. She also served as a middle school math teacher for both the Bedford and Laconia school districts for 9 years.

In addition to her responsibilities as an educator and title I supervisor, Stephanie has presented workshops at local, state, and national mathematics conferences. She also serves as the elementary representative on the New Hampshire Teachers of Mathematics Board of Directors. Her dedication to improving mathematics education in New Hampshire and throughout the country by sharing her knowledge with other educators is truly commendable.

The Presidential Award for Excellence in Mathematics and Science Teaching is the most prestigious honor awarded to mathematics and science teachers in the country. As a former teacher myself, I am especially proud of the role that Stephanie plays in educating the next generation of Americans. I am honored to recognize Stephanie Wheeler's exceptional dedication to her students and her subject and to congratulate her for her commitment to excellence in teaching.●