

I hope this information is helpful to you. If we can be of further assistance in this matter, please let me know.

Sincerely,

THOMAS A. BARTHOLD.

IN HONOR OF DR. RAMA KHALSA

HON. SAM FARR

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. FARR. Mr. Speaker, I rise today to honor the career of Dr. Rama Khalsa, who retired as the Director of Health Services of Santa Cruz County in the state of California. Not only was she a leader in the field of health services, but also in mental health. During her thirty-five years of service in the health care field, Rama was an advocate for reducing the costs and improving the quality of health services for low-income and uninsured residents of the county.

Her career began in 1976 as a Juvenile Court Psychologist in the San Bernardino County Probation Department, and then segued into mental health which has been her career. She has won numerous awards, participated in many research projects, has been awarded honors and doctorate degree, but is most proud of her accomplishments in the field of community access to mental health services.

She was a founder and first Chair of the Health Safety Net Clinic Coalition of Santa Cruz County, promoted the potential of Health Information Technology in the last decade, and was a key leader in the development of the local children's health coverage program for Santa Cruz, Monterey, and Merced Counties.

During my tenure in the California State Legislature we worked together on the revision of the California Mental Health Master Plan Act to upgrade services and make mental health treatment more accessible in our state.

Rama has been an active member of the Board of Directors of Central Coast Alliance for Health, served on various committees, and has given her time for the Health Services Agency, Health Improvement Partnership Council, Safety Net Clinic Coalition, Health Information Technology, and Santa Cruz Health Information Exchange.

After thirty-five years of public service, Rama hopes to spend more time painting, traveling, volunteering, enjoying classical and Celtic music and spending more time with her two children, Siri and Dayal, in her retirement. She also plans to continue with health advocacy, grant writing and policy work.

Mr. Speaker, I know I speak for the whole House and the entire mental health community in California as I commend Rama Khalsa for all she has done and all she will undoubtedly continue to do. I extend my most sincere thanks and warmest wishes for her success and much happiness in her retirement. We are all blessed by her public service.

CELEBRATING EDITH COLEMAN'S 95TH BIRTHDAY

HON. PETER J. VISCLOSKY

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. VISCLOSKY. Mr. Speaker, it is with great pleasure and honor that I congratulate Mrs. Mary Edith Brown Coleman on a momentous milestone, her 95th birthday, which will be on February 13, 2012. Edith will be celebrating this milestone with family and friends on Saturday, February 11, 2012. Throughout the past 72 years, Edith's presence in Northwest Indiana has allowed her the opportunity to touch the lives of countless people.

Edith Brown was born on February 13, 1917 in Muskogee, Oklahoma. She was one of four children born to Luther Albert Brown and Dora Rozolia Draper Brown. Having gone on to live in Kansas City, Kansas and Chicago, Illinois, Edith finally relocated to Gary, Indiana in 1940. Quite the accomplished student, Edith completed her Bachelor of Science and Master of Science degrees in education at Indiana University in Bloomington. From there, she decided to go into the teaching profession. As a teacher at Frederick Douglass Elementary School in Gary for over 27 years, Edith was able to enrich the lives of so many young people in the Gary community. For her commitment to the youth of Northwest Indiana, she is worthy of the highest praise.

Equally as impressive, Edith has always been seen as the foundation of her family. She and her husband, the late William Henry Coleman, were blessed with the births of two wonderful children: Norma Louise Coleman and Merle Jean Coleman. Edith's family, as well as those whose lives she has touched, admire her for devoting unselfish love, time, dedication, guidance, and spirit to her family, her students, and her friends.

As well as being dearly loved and respected by her family, her students, and her community, Edith is also well known for her involvement with her church, the First Church of God in Gary, and several other organizations. For years, Edith has been a distinguished member of the American Association of University Women, the Women's Association of the Northwest Indiana Symphony Society, the Red Hat Society, and the Sigma Gamma Rho Sorority. Since her arrival in Northwest Indiana, Edith has always been known as a good-hearted woman who is always willing to help the people in her community. For her selflessness, she is to be commended and admired.

Mr. Speaker, Mary Edith Brown Coleman has always given her time and efforts selflessly to the youth and the community in Northwest Indiana throughout her illustrious life. She has taught every member of her family and extended family the true meaning of service to others. I respectfully ask that you and my other distinguished colleagues join me in wishing Edith a very happy 95th birthday.

HONORING ST. COLUMBKILLE ELEMENTARY SCHOOL

HON. BRUCE L. BRALEY

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. BRALEY of Iowa. Mr. Speaker, I rise today to recognize the outstanding results achieved by St. Columbille Elementary School, Dubuque, Iowa by being named a 2011 No Child Left Behind-Blue Ribbon School.

The program honors elementary, middle and high schools that are superior academically or that demonstrate dramatic gains in student achievement to high levels.

St. Columbille Elementary is one of only seven schools out of 1,633 in Iowa and one of 304 schools out of 132,656 nationwide to achieve Blue Ribbon status this year. Less than 1 percent of schools nationwide were chosen for the award. This is a true credit to the staff and teachers who continually challenge students to want more and be better.

Mr. Speaker, I am extremely proud of the accomplishments of St. Columbille Elementary School and its Principal, Barb Roling. Earning this award shows strength and persistence and I am proud to serve these fine students in Congress.

MR. PATRICK J. SOLANO

HON. LOU BARLETTA

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. BARLETTA. Mr. Speaker, I rise today to honor Patrick J. Solano, the 2012 Community Leadership Award recipient at Leadership Wilkes-Barre. Mr. Solano has a long history of dedicated service to the Commonwealth of Pennsylvania and his country.

Pat Solano was a member of the United States Air Force during World War II. While in the military, he was lauded many times for his exemplary service, which included more than 20 combat missions. His military awards include a Group Presidential Citation, the Air Force Medal with two oak leaf clusters, and the European Combat Theatre Medal with two bronze stars.

After retiring from military service, Pat Solano dedicated himself to serving the great commonwealth in which he was born. He held many positions in state government, including serving as senior counselor to Governor Tom Ridge and Governor Mark Schweiker. Even today, at age 85, Pat Solano continues to serve as a counselor and advisor to many of Pennsylvania's legislators.

In addition to his work as a philanthropist and his role as a decorated war veteran, family has always come first for Mr. Solano. He and his wife Marie have six daughters and 11 grandchildren. He and his family have lived for years in Hughestown, Pennsylvania.

Mr. Speaker, it is fitting that Leadership Wilkes-Barre honors a man who has donated so much of his time and effort to furthering the success of the Commonwealth. I am certain that his efforts will not end here. The work of Patrick J. Solano has ensured the continued success of Pennsylvania, and it is my pleasure to acknowledge all of his efforts here today.

INTRODUCING THE NARROWING EXCEPTIONS FOR WITHHOLDING TAXES ACT

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. STARK. Mr. Speaker, I rise today to introduce the Narrowing Exceptions for Withholding Taxes Act. This legislation will close a loophole in existing tax law that allows certain self-employed individuals to avoid paying their fair share of Medicare payroll taxes.

Medicare is financed in part by a payroll tax paid by employers and employees. The total tax is 2.9 percent split between workers and employers. Self-employed individuals pay the full 2.9 percent themselves.

Under current law, the S corporation structure allows certain self-employed individuals a way to avoid paying full Medicare taxes. Income received as compensation for services to that S corporation will be subject to the Medicare payroll tax, but any income classified as a distribution of profits will be exempt. This loophole in our tax law encourages income manipulation. These individuals pay themselves a nominal income for their services to the S corporation and classify most of their income as profits and dividends, to avoid paying the 2.9 percent payroll tax.

The House Democrats first tried to close this loophole in December 2009 with H.R. 4213, the American Jobs and Closing Tax Loopholes Act. That bill passed the House, but did not pass the Senate. At the time, the Joint Committee on Taxation scored this provision as raising \$11.2 billion in revenue over ten years.

The IRS does not have the resources to audit all 4 million S corporations to ensure that there is no underreporting of income. The Treasury Inspector General for Tax Administration, the Joint Committee on Taxation and the GAO have all highlighted the systematic underreporting of income. The GAO estimated that pass-through organizations underpaid \$15 billion in 2001, with a median payroll tax underpayment of \$20,127.

Teachers, firefighters, and nurses can't structure their income to avoid payroll taxes. This is a strategy for lawyers, lobbyists, and investment managers. This legislation would close this loophole by targeting the individuals most likely to take advantage of this loophole. These are professional service businesses built on the reputation and skill of three or fewer employees in the field of health, law, lobbying, engineering, architecture, accounting, investment advice or management, or brokerage services. Under this provision, all of the profits someone gets from an S-corporation they own would be subject to the payroll tax. These shareholders will no longer be able to underreport wage income to exclude the rest of their earnings from the payroll tax.

Former House Speaker Newt Gingrich took advantage of this loophole. When he filed his 2010 taxes, he reported earnings from his two S Corporations of just \$444,327 in income but \$2.4 million in profits and dividends. This nearly \$3 million was just earnings in the same year from the same two organizations. How-

ever, by choosing to report only \$444,327 as wage income, the Wall Street Journal estimated that Mr. Gingrich saved himself \$69,000 in Medicare payroll taxes. His \$2.4 million in profits and dividends was exempt from the 2.9 percent payroll taxes due to a flaw in our tax laws.

This legislation would put our workers on an even playing field. Self-employed individuals would no longer have the option to avoid the taxes with the creative use of a pass-through entity. Just like those individuals who work in an ordinary partnership or sole proprietorship, or work for a larger institution, every taxpayer would pay his or her fair share toward the Medicare trust fund.

HONORING THE AMERICAN BU- REAU OF SHIPPING ON THEIR 150TH ANNIVERSARY

HON. GENE GREEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. GENE GREEN of Texas. Mr. Speaker, I rise today to recognize the American Bureau of Shipping for their 150 years at the forefront of setting the standard of excellence in marine and offshore classification in the United States and around the world.

From its world headquarters in Houston, Texas, the American Bureau of Shipping, or ABS, manages the third largest class society on the globe, with a classed fleet of over 10,000 commercial vessels, in more than 150 offices in 70 countries.

From the time it was first chartered in the State of New York in 1862 as the American Shipmasters' Association, ABS has been committed to the maritime industry and deeply involved in its technical development and the improvement of its safety standards.

Born out of a need for industry self-regulation, ABS published its first technical standards, Rules for Survey and Classing Wooden Vessels, in 1870. When the era of wooden ships gave way to iron, ABS established standards for these structures, and later for steel vessels.

ABS was officially recognized by the U.S. Government in the Merchant Marine Act of 1920, requiring that in work involving a classification organization, every governmental agency in the United States would turn to ABS.

ABS has continued its tradition of leading the classification and maritime safety industry through the 20th and 21st centuries by being the first society to publish rules for the construction and classing of offshore drilling units, submersibles, and aluminum vessels, as well as the first society to classify small-waterplane-area twin hull (or SWATH) vessels, floating production storage and offloading (or FPSOs) vessels.

I congratulate ABS, its Board of Directors, and its hard-working employees for their commitment to the Houston community and for 150 more years of success as the world leader in maritime classification and safety.

CONGRESS SALUTES AMERICAN HERO AND PURPLE HEART RE- CIPIENT CHARLES HENRY KLINGELHOEFER

HON. BILL POSEY

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 31, 2012

Mr. POSEY. Mr. Speaker, I rise today to bring to my colleagues' attention to the Posthumous Purple Heart Ceremony of WW I Veteran Mr. Charles Henry Klingelhoefer born April 16, 1876 in Baltimore, Maryland, taking place in Brevard County, Florida. He is survived by his niece Ms. Diane Roberts Vess of Melbourne. More specifically, on February 6, 2012, the United States Coast Guard will honor the memory of the brave men who served on the United States Coast Guard Cutter *Tampa*. Mr. Klingelhoefer, one of five brothers, was assigned to the United States Coast Guard Cutter *Tampa*, and served as a Warrant Carpenter.

The Purple Heart was presented in honor of those who received fatal wounds in the sinking of the United States Coast Guard Cutter *Tampa* at 8:45 p.m. on September 26, 1918—the largest known loss of life by any U.S. naval combat unit during World War I. Under the command of Captain Charles Satterlee, the *Tampa* served as a convoy escort protecting ships carrying critical Allied war material in European waters. The officers and crew earned the praise of the commander of the United States Naval Forces based at Gibraltar for the ship's wartime operational effectiveness.

On that fateful evening, having just completed another successful escort mission from Gibraltar to the United Kingdom, the *Tampa* departed the convoy and proceeded toward the port of Milford Haven, Wales. A short time later, the shock of an explosion was felt by several of those remaining in the convoy. U.S. destroyers and British patrol craft conducted a three day search of the *Tampa*'s last known position, but found only two unidentified bodies and a small amount of wreckage identified as belonging to the *Tampa*. German records suggest that the *Tampa* was sunk by U-Boat 91 because it had reported sinking an American warship fitting the *Tampa*'s description at that time and date.

One hundred-fifteen people, including 111 Coast Guardsmen and four Navy men, perished that evening. The distinguished record of the officers and crew of the *Tampa* is most heartily commended and is in keeping with the highest traditions of the United States Coast Guard.

Mr. Charles Henry Klingelhoefer and the crew of the *Tampa* laid their lives on the altar of freedom for the benefit our nation and our way of life. On behalf of the United States Congress I would like to express my sincere appreciation for the sacrifices endured by Mr. Charles Henry Klingelhoefer and the crew of the United States Coast Guard Cutter *Tampa*.