

through its services to assist those adapting to their new home so they can become full participants in our American society.

OKAW also supports The House of Hope and the Artemis Shelter which serve the needs of the most vulnerable immigrants—women who are struggling with poverty or are victims of domestic violence, abuse, or persecution. These organizations provide women with financial support, shelter, and legal assistance so they can gain the skills necessary to overcome language and cultural barriers and become self-sufficient.

These efforts are truly commendable, but as activists and humanitarians, OKAW has again expanded its reach to address another need—support of our wounded warriors and their families. The upcoming anniversary gala will include a special tribute to veterans of the Korean War. In addition, OKAW will make a special contribution of \$20,000 to two organizations which provide assistance to our wounded warriors and their families.

Mr. Speaker, I ask my colleagues to join me in congratulating the Organization of Korean American Women on the occasion of its 50th anniversary and in commending OKAW for its decades of service to our community.

RECOGNIZING THE BOY SCOUTS OF
AMERICA MEDAL OF MERIT
AWARD TO CHRISTOPHER
MAYHEW

HON. GERALD E. CONNOLLY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. CONNOLLY. Mr. Speaker, I rise today to recognize the heroic acts of Christopher Mayhew who was recently awarded the Medal of Merit by the Boy Scouts of America for providing first aid to the victim of a car accident. A Medal of Merit, is presented for an outstanding act of service of a rare or exceptional nature that reflects an uncommon degree of concern for the well being of others. Since it was instituted in 1946, just 6,229 have been awarded.

Christopher, who joined Troop 1131 in 2008, is currently a Life Scout and has been a Patrol Leader and an Assistant Senior Patrol Leader. He was 15 at the time of the incident.

On July 27, 2012, Christopher and his family were returning from Virginia Beach. Suddenly, a car in front of them swerved and went off the road, flipping over as it went down an embankment. Christopher immediately directed his mother to stop the car to help.

He jumped out of the car, asked his mother to dial 911 and ran down the hill to the wrecked car, which was barely visible from the road. The car had landed on its wheels and the driver and passenger were able to get out of the car. The driver had numerous cuts from broken glass, some deep, on his arms, face and head. Christopher ran back to his own car and retrieved the only first aid supplies he could find—paper napkins and a bottle of water—and ran back down to help clean up the driver's cuts and apply pressure to one deep cut to slow the bleeding. He continued to provide first aid until the rescue squad arrived. For his actions Christopher received a letter of Commendation from the Chief of the James City County Volunteer Fire Department, whose EMT unit was the one on the scene.

The Boy Scouts' Medal of Merit awards nomination process is a long and involved one. To determine if an action is worthy of special recognition, witnesses to the event must first contact the Unit Leader. The Unit Leader gathers facts and documentation to make a determination if the event warrants further attention. If so, he submits the information to an Area Council.

If the Awards Committee at the Area Council decides the nomination is worthy of consideration, it conducts face-to-face interviews of the Scout and witnesses. The Awards Committee may then submit the nomination to the National Scout Headquarters in Irving, Texas. The nomination is then reviewed at the National Council of the Boy Scouts of America, and if approved, the National Court of Honor makes the award. In 2012, just 126 Scouts earned the Medal of Merit.

Christopher's heroic actions exemplify the Scout motto: Be Prepared! The founder of the Boy Scouts in England, Robert Baden-Powell explained that to Be Prepared "means you are always in a state of readiness in mind and body to do your duty." Christopher was prepared through his training to provide first aid, but technical skills alone could not have prepared him for the situation he confronted that day. More importantly, he was prepared mentally to react immediately and had the fortitude to risk his own safety in order to help others.

Mr. Speaker, I ask that my colleagues join me in recognizing Christopher Mayhew of Fairfax County, Virginia, for the remarkable bravery and skill he demonstrated in this harrowing situation and in congratulating him on this well-deserved honor. I also thank the Boy Scouts for continuing to teach young men to be prepared to serve others in need.

SMALL BUSINESS TAX EQUITY
ACT OF 2013

HON. EARL BLUMENAUER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. BLUMENAUER. Mr. Speaker, since California first passed a medical marijuana initiative in 1996, 19 states and the District of Columbia have approved medical marijuana programs. In addition, voters in Washington and Colorado recently voted to allow the sale and use of recreational marijuana. Yet any business associated with these expanding industries faces a legal gray area between federal and state law. While states have expanded legal economic opportunities, federal drug, tax, and banking laws continue to limit these emerging small businesses.

It's long been recognized that marijuana has therapeutic values. People use it to deal with chronic paralyzing pain, the nausea associated with chemotherapy, the symptoms of Multiple Sclerosis and more and more of our veterans now use it to help with PTSD. At least one million people now receive legal medical marijuana treatment.

What, however, remains illegal is for the thousands of legitimate businesses providing a legal product to treat their business expenses like every other business and deduct them from their operating income.

Decades ago, a drug dealer claimed the cost of his yacht and weapons as legitimate

business expenses. Congress responded by making expenses associated with a Schedule I or Schedule II controlled substance ineligible for deduction. This change has since ensnared the thousands of legitimate marijuana businesses operating in compliance with state law, who are now paying a federal income tax double or triple the effective tax rate of most businesses. These businesses cannot claim the work opportunity tax credit if they hire a veteran. They cannot depreciate their American-made irrigation equipment. The deductions that any other business could take for the construction or operating costs of their facilities are unavailable to them.

This is why I am introducing the Small Business Tax Equity Act, bipartisan legislation to allow marijuana businesses operating in compliance with state law to deduct their legitimate expenses. It will only have effect in states which have legalized aspects of marijuana use.

Legal businesses in America are taxed on their income, not on their gross revenues, except for the otherwise legal operation of marijuana businesses. Our failure to update federal tax law forces these businesses to discontinue an important service, or to drive it underground, which encourages evasion. This bill conforms federal tax law to state law and ensures the fair treatment of a legal industry.

RECOGNIZING THE FIRST ANNUAL
GREATER SPRINGFIELD CHAMBER
OF COMMERCE "ABOVE AND
BEYOND" AWARDS

HON. GERALD E. CONNOLLY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. CONNOLLY. Mr. Speaker, I rise to recognize an outstanding group of first responders and public safety officers who have been honored with the First Annual Greater Springfield Chamber of Commerce "Above and Beyond" Award.

These awards honor Fairfax County Firefighters, EMTs, Police Officers and Sheriff's Deputies who give back to the Greater Springfield area by providing service to the community outside their normal duties.

In addition to the immeasurable contributions made every day in the line of duty, these men and women have distinguished themselves through their extraordinary efforts in the community, which largely go unseen. They willingly volunteer their personal time, energies, and support to activities for the betterment of our children, our neighborhoods, and our quality of life.

It is my honor to enter the names of the following individuals into the CONGRESSIONAL RECORD:

Captain II Fred Brandell, who is assigned to Company 5 at the Franconia Fire Station, has led his crew to become one the nation's top fundraising fire stations for the Muscular Dystrophy Association and also in serving at the Central Virginia Burn Camp, where young people who have suffered a traumatic burn can have fun like every other kid.

Detective Monica Meeks of the Fairfax County Police Department's Franconia Station is passionate about victims' rights and the prevention of domestic violence. She lectures at

community events and organizes seminars at schools. She works closely with area abuse shelters whether she is on or off duty. During the holidays she arranges for truckloads of toys, supplies, and gift cards to be donated and transported to children's shelters throughout the county.

Private First Class Omecihuatl Mann serves in the Fairfax County Sheriff's Office's Records/Transportation Section. She also devotes hundreds of hours to the Fairfax County Public Library system as a weekly library volunteer and board member of the Friends of the Library. She has collected and distributed more than 10,000 books in the past four years. Beneficiaries include the Fairfax County Adult Detention Center and NOVACO, which provides transitional housing and services for mothers and children, who have fled situations of domestic abuse.

Private First Class James L. Thur is assigned to the Fairfax County Police Department's West Springfield District Station. Besides his own patrol officer responsibilities, he ensures his coworkers are well equipped and able to complete their duties. PFC Thur will drop what he is doing to assist with any cruiser issue, ranging from a burned out light bulb to a dropped transmission. In his spare time, he serves as a volunteer fire fighter.

Mr. Speaker, I ask my colleagues to join me in congratulating and thanking each of the brave men and women who go above and beyond the call of duty to serve our community. They are part of The Bravest and The Finest who collectively ensure that Fairfax County remains one of the nation's safest communities in which to live, work, and raise a family. Moreover, the volunteer service exhibited by these honorees is one of the hallmarks of what has made Fairfax the thriving community it is today, and because of their efforts, that tradition will carry on for future generations.

RECOGNIZING THE 40TH ANNIVERSARY OF ST. MATTHEW'S LUTHERAN DAY SCHOOL

HON. GERALD E. CONNOLLY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. CONNOLLY. Mr. Speaker, I rise today to congratulate the St. Matthew's Lutheran Day School of Prince William County, Virginia, on the occasion of its 40th anniversary, and to recognize the school for its continued dedication to the education of our youngest citizens.

St. Matthew's Lutheran Day School was established after Senior Pastor David Bohannon went door-to-door in 1971 to gauge the interest of the surrounding community for early childhood education opportunities. The day school, open to any member of the surrounding community, began in 1973 with 88 children. Now there are 250 students enrolled at St. Matthew's. The school has served several thousand children from Prince William County since 1973. St. Matthew's students graduate well-prepared for elementary, secondary, and post secondary education.

I commend the administration at St. Matthew's for using a comprehensive curriculum that focuses not only on academic learning but also on imaginative play and hands-on learning. Activities at the Day School include group

time, circle time, center time, snack time, playground time, and story time. These activities encourage a positive and interactive learning environment for the three- to five-year-olds served by the St. Matthew's Lutheran Day School.

St. Matthew's began its 40th anniversary celebration entitled "Early Years Are Learning Years," in April with an Open House, during which the school displayed student artwork. The school will continue to celebrate through the end of the year by hosting literacy concerts throughout the community.

Mr. Speaker, I ask my colleagues to join me in congratulating the St. Matthew's Lutheran Day School for serving families and children in our community for 40 years. I extend my personal appreciation to the staff of the Day School for their commitment to empowering our children by providing access to a high quality early childhood education.

CONGRATULATING BOLD CITY CHAPTER OF LINKS INCORPORATED'S 20 YEARS OF SERVICE

HON. CORRINE BROWN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Ms. BROWN of Florida. Mr. Speaker, I rise today to honor the Bold City Chapter of Links Incorporated's 20 years of service to the Jacksonville community.

As the representative of Florida's 5th Congressional District, I have followed this chapter's community service efforts for many years and am most impressed with their commitment to the City.

On behalf of my Congressional office and my constituents of Florida's 5th congressional district, I thank the Bold City Chapter of Links for all they do to make Jacksonville a better place. Indeed, our city is extremely fortunate for the service and leadership the Bold City Chapter provided through the chapter's programs over the past 20 years.

This chapter is a symbol of hope to numerous citizens that have been served through the chapter's many accomplishments, most recently the Links Leadership Academy. I am certain that this Academy will serve to develop our next generation of leaders, the future leaders of our City.

COMMEMORATING THE DEDICATION OF SOUTH COUNTY MIDDLE SCHOOL AND TO RECOGNIZE PRINCIPAL MARSHA MANNING FOR BEING NAMED THE 2013 NANCY F. SPRAGUE OUTSTANDING FIRST-YEAR PRINCIPAL

HON. GERALD E. CONNOLLY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. CONNOLLY. Mr. Speaker, I rise today to celebrate the dedication of the newest Fairfax County public middle school, South County Middle School in Lorton, Virginia, and to congratulate Principal Marsha Manning on being

named the 2013 Nancy F. Sprague Outstanding First-Year Principal for Fairfax County Public Schools.

Responsible for the education of more than 180,000 students, the Fairfax County Public School System (FCPS) is the largest public school system in Commonwealth of Virginia and the 11th largest school system in the nation. With a budget that exceeds \$2.4 billion, the school system offers a full range of educational opportunities to each of the students who attend one of its 196 schools. Nearly 75% of local high school graduates go on to some form of post-secondary education, and in 2012, Newsweek magazine designated all eligible FCPS high schools as the most challenging public schools in the nation. In 2012, the average SAT score in Fairfax County was 1654; 140 points higher than the Virginia average and nearly 200 points higher than the national average.

These extraordinary accomplishments at the high school level would not be possible without an exceptional middle school system that thoroughly educates and prepares students in grades 7-8 for the challenges of high school. It is my honor to recognize our newest middle school, South County Middle School in Lorton, Virginia.

Following the transfer of the former Lorton prison property to Fairfax County in 2002, the explosive growth in the southern end of Fairfax County continued to accelerate. In 2005, the doors to a new secondary school opened to accommodate children in grades 7 through 12. The new school, South County Secondary School, had a maximum student capacity of 2,500 and immediately exceeded capacity, requiring a number of temporary trailer classrooms to be installed on site.

In 2008, as Chairman of the Fairfax County Board of Supervisors, I was honored to work with the community and my fellow Supervisors to set aside \$10 million from the county budget expressly for the purpose of constructing a new middle school that was desperately needed to alleviate overcrowding and provide an environment conducive to education and our children's well being. South County Middle School opened its doors in September 2012, and on June 5, 2013, we celebrate the formal dedication of this institution.

Principal Marsha Manning has led the school during this inaugural year with professionalism, dedication, and devotion to the children in her charge. Ms. Manning, a 23-year veteran of FCPS, began her career in 1990 teaching English at Washington Irving Middle School. She then went on to serve as an assistant principal at Mark Twain Middle School, and in 2005, helped to open South County Secondary School where she served as a subschool principal. It was a natural fit for her to take the reins as principal of the new South County Middle School, where she, the school, and the students have thrived. She has been described by her colleagues as a person who displays "hard work, integrity, and exceptional passion" and is credited with instilling pride and a sense of identity to the school and students—a task that usually takes years. I congratulate Principal Manning on being named the 2013 Nancy F. Sprague Outstanding First-Year Principal, a recognition very well deserved.

Mr. Speaker, I ask that my colleagues join me in commending the faculty, staff, administration, parents, and entire South County