

**FIREFIGHTERS KILLED IN WEST, TEXAS,
EXPLOSION—APRIL 17, 2013**

- (1) Morris Bridges, Jr., 41, West, Texas Volunteer Fire Department.
- (2) Perry Calvin, 37, Merkel, Texas Fire Department.
- (3) Firefighter Jerry Chapman, 26, Abbott, Texas Fire Department.
- (4) Cody Dragoo, 50, West, Texas Volunteer Fire Department.
- (5) Captain Kenneth Harris, 52, Dallas, Texas Fire-Rescue.
- (6) Jimmy Matus, 52, West, Texas Volunteer Fire Department.
- (7) Joey Pustejovsky, 29, West, Texas Volunteer Fire Department.
- (8) Firefighter Cyrus Reed, 29, Abbott, Texas Fire Department.
- (9) Kevin Williams Sanders, 33, Bruceville-Eddy, Texas Volunteer Fire Department.
- (10) Douglas Snokhous, 50, West, Texas Fire Department.
- (11) Robert Snokhous, 48, West, Texas Volunteer Fire Department.
- (12) William "Buck" Uptmor, Jr., 45, West, Texas Volunteer Fire Department.

TAX REFORM

The SPEAKER pro tempore. The Chair recognizes the gentleman from Illinois (Mr. QUIGLEY) for 5 minutes.

Mr. QUIGLEY. Mr. Speaker, I rise today to urge my colleagues to come together and improve our broken, misguided, and convoluted tax system. The time is right for tax reform.

We currently spend \$1 trillion through the Tax Code each year, all of which is off budget, meaning it is not scrutinized each year by appropriators. Once a tax break is written into the Tax Code, it usually remains, unlike discretionary programs which are reexamined for their necessity each year. To put this in perspective, \$1 trillion would be the single largest government spending program—larger than the Pentagon's budget, larger than Social Security, and larger than Medicare or Medicaid.

As we desperately search for ways to reduce the deficit, we are making deep and painful cuts to discretionary spending. All the while, we are spending more than \$1 trillion through the Tax Code with little oversight.

I have introduced a bipartisan bill with Congressman RENACCI, which would bring greater transparency and oversight to such expenditures. But in addition to greater oversight, we also need reform. While many of these tax expenditures incentivize worthwhile behavior, such as homeownership and increased savings and investment, there are others, such as the yacht interest deduction, which clearly need to be reconsidered. We are cutting the funding for the National Institutes of Health, Head Start, and Meals on Wheels, while subsidizing yachts.

Let's put this into perspective. If one of my constituents takes out a loan to buy a car to get to work or take the kids to school, the interest on that loan is not tax deductible; but if they were to go out and buy a yacht, the interest on that loan would be tax deductible.

Clearly, it's time to reexamine our Tax Code and get our priorities in order. I have a bill that would end this tax break for yachts. But rather than tackling these tax breaks individually, we need a wholesale rewrite of the Tax Code.

Our Tax Code is the product of years of small tweaks and layers of changes. We need to step back and ask ourselves: If we were to start over and rewrite the Tax Code today, what would it look like? With such limited resources, what do we need? What behavior should we be incentivizing?

Due in part to years of additions and changes, our current Tax Code is deeply recessive. According to a report released last week by the Congressional Budget Office, the richest 20 percent of households in America receive over 50 percent of the tax breaks. The top 1 percent benefited the most, receiving approximately 17 percent of all funds flowing from tax breaks.

It's time for a reexamination of our Tax Code: Who benefits from it? How much do we spend? What are our priorities?

Not only is it time for reform because of our fiscal situation; but at a time of frequent partisan gridlock, tax reform is one area where the two sides seem to agree. Members from both sides of the aisle have said tax reform is essential.

I commend Chairman CAMP and his counterpart in the Senate, Chairman BAUCUS, for their efforts to reform our Tax Code. I hope they will continue their bipartisan work and give the two Houses a package of reforms we can live with.

□ 1010

I have no illusion this will be simple or that everyone will like everything in the package, but that's the beauty of democracy—we don't have to agree on everything, but everyone's voice has to be heard. We have to compromise, and in the end, we vote. I hope we get to vote on a tax reform package that is big, bipartisan and balanced—and soon—because reforming our Tax Code will save us billions, lower tax rates, and help reduce the deficit. As we sit down to address our fiscal woes, everything has to be on the table, including the trillion dollars we spend each year on tax expenditures.

EGYPT

The SPEAKER pro tempore. The Chair recognizes the gentleman from Virginia (Mr. WOLF) for 5 minutes.

Mr. WOLF. News broke today that an Egyptian court sentenced dozens of NGO workers, including the son of Transportation Secretary Ray LaHood, our former colleague, to jail, for their involvement with prominent pro-democracy organizations.

Beginning with the December 2011 raids and throughout the course of the so-called "investigation" involving Freedom House, the National Demo-

cratic Institute and the International Republican Institute have been a highly politicized charade. Prior to their closure, these organizations carried out important and legitimate programs to help support citizen participation in the Egyptian transition process—the very essence of democracy and America's greatest export.

I was in Egypt in February and heard firsthand that the Egyptian Government's handling of this case is symptomatic of a broader crackdown on civil society. This was a sham trial from the start. If this decision stands, not a penny more of U.S. taxpayer money should go to the Muslim Brotherhood-led government in Cairo.

I call on President Obama and Secretary of State Kerry to personally raise this travesty of justice with the Egyptian President, Mr. Morsi, and I would urge every Member of the House and Senate to send a letter to the Egyptian Government protesting what took place yesterday in Cairo.

SWAMI VIVEKANANDA

The SPEAKER pro tempore. The Chair recognizes the gentleman from California (Mr. BERA) for 5 minutes.

Mr. BERA of California. Today, I rise to celebrate our core values, American values, of religious freedom and tolerance. These are values that our Founders held sacred, and they are core to our Constitution.

In that light, this year across this country and across the globe, we are celebrating the 150th anniversary of the birth of Swami Vivekananda. Born in India, he was known as Hinduism's Ambassador to the West. Many say he was the first Hindu monk to visit the U.S., spreading that same message of religious freedom and tolerance. Today, my friends from the Hindu American Foundation are here in Washington, D.C., for their annual meeting. As they visit Members of this body, they will be carrying that same message of religious freedom and tolerance.

As someone who was raised in a culturally Hindu household, I was taught by my parents to honor and exhibit this same message of respect and tolerance for all religions and faith traditions. That's why, as an adult, I am part of the Unitarian Universalist tradition, a faith tradition that is rooted with our Founding Fathers and includes John Adams as one of its members, and it's this tradition that was embraced by Swami Vivekananda.

So on this 150th anniversary of his birth, let's celebrate his message of religious freedom and tolerance, and let's remember the core values that our Founding Fathers wrote into our Constitution. Let's celebrate our individual freedom of thought and faith, which was captured in this quote by Swami Vivekananda:

Dare to be free; dare to go as far as your thoughts lead; and dare to carry that in your life.

THE AFGHANISTAN-IRAQ WAR

The SPEAKER pro tempore. The Chair recognizes the gentleman from North Carolina (Mr. JONES) for 5 minutes.

Mr. JONES. Mr. Speaker, like all Members of Congress during the Memorial week break, I had two occasions to give different types of recognition speeches to the families of those who gave loved ones who never came back from war; so therefore I had several opportunities in eastern North Carolina, the home of Camp Lejeune Marine Base and Cherry Point Marine Corps Air Station.

Every time I would make the comment that it was time to bring our troops home from Afghanistan and that it was time to stop paying the crook named Karzai, who is the President of Afghanistan, truthfully, Mr. Speaker, I would get strong applause; and many times after the speeches, people would come up to me and say, We agree with you. It's time to stop spending this money in Afghanistan. It's time to start spending the money in America and to let the Afghans take care of themselves.

Mr. Speaker, probably a couple of weeks ago, I spoke on the floor of the House, and probably other Members had seen the article that was in The New York Times in which the CIA acknowledged that, after 10 years, they had been giving hundreds of millions of dollars to Karzai in cash. In that same article, Karzai was interviewed, and one of his comments was that of "an easy source of petty cash." Karzai wants to continue to get an easy source of petty cash—tens of millions of dollars going to Karzai in order to prop him up until the Taliban takes Afghanistan over. When I think about the number of young men and women being killed in Afghanistan to prop up this corrupt leader, it reminds me of another tragedy in recent American history—the tragedy of the unnecessary war in Iraq.

Mr. Speaker, this past week, in being home, I watched three times on HBO a movie called "Taking Chance," which is the true story of Lieutenant Colonel Michael Strobl's journey to escort the body of PFC Chance Phelps, a fellow marine who died in Iraq, from Dover Air Force Base to the young man's funeral in Wyoming. It is a beautiful story of love, of pain, and of concern. I hope that Members of Congress as well as the American people will get a chance to see the movie called "Taking Chance." It's a true story. In that story about Taking Chance home, it is a beautiful understanding of the pain and the love of those at Dover Air Force Base who receive the remains from Afghanistan and who take care of those remains. It is absolutely heart-wrenching to see the love that these people have for those who have given their lives for this country.

Mr. Speaker, after seeing this movie and then reading in the papers that Iraq is falling apart, I would like to say

to Mr. Rumsfeld and to the previous administration: thank you for getting us into this unnecessary war. Mr. Rumsfeld, you were wrong. You said that Iraqi oil was going to pay for the war. No. The Chinese are benefitting.

This is another article in The New York Times in which it says that China is the biggest winner. According to this article, the Chinese buy almost half of the oil produced in Iraq.

Again, the previous administration got us into an unnecessary war. In fact, a Defense Department official from the Bush administration said:

We lost out. The Chinese had nothing to do with the war, but from an economic standpoint, they are benefitting from it, and our Fifth Fleet and Air Forces are helping to assure their supply.

Even worse, we are borrowing this Chinese money to fund this corrupt leader.

I hope that Congress will wake up. Next week, we will be debating the armed services bill. I am on that committee. I have worked across the aisle with my friends on the Democratic side to cut the funding for Afghanistan.

Mr. Speaker, in closing, I have this photograph of a flag-draped coffin. It could have been PFC Chance Phelps' coffin—it's not, but it could have been—or it could have been the coffin of 4,400 other servicemen and women who died in Iraq.

God, please continue to bless our men and women in uniform. God, continue to bless America; and please, God, let us never forget the sacrifices made by so many in these wars that are unnecessary and in these wars that are necessary.

The SPEAKER pro tempore. As a reminder, Members should address their remarks to the Chair.

SMALL BUSINESS TAX EQUITY ACT

The SPEAKER pro tempore. The Chair recognizes the gentleman from Oregon (Mr. BLUMENAUER) for 5 minutes.

Mr. BLUMENAUER. Since 1996, when California voters legalized the medical use of marijuana, the movement has spread across America. Over the last 17 years, 19 States and the District of Columbia have been pioneering therapy involving the medical use of marijuana.

It has long been recognized that marijuana had therapeutic values which were utilized with chemotherapy patients to mitigate or to stop the constant nausea. People have used it to deal with chronic paralyzing pain. There is now a wide range of therapeutic uses, from a system of multiple sclerosis to helping some of our veterans with PTSD.

□ 1020

A million people seek treatment that is perfectly legal under their State laws. What is not legal is for these hundreds of legitimate businesses pro-

viding a product that is important to a million people to be able to treat their business expenses like every other business and be able to deduct them from their operating income for tax purposes.

Decades ago, a drug dealer attempted to deduct the cost of his yacht and his weapons as a business expense. Congress, understandably, responded in 1982 by making expenses associated with dealing in a controlled substance ineligible for a deduction. That fixed the drug dealer, but it is has now ensnared hundreds of legitimate businesses operating under State law, by the way, laws usually approved by a vote of the people. As a result, they cannot now deduct entirely legitimate business operating expenses; they cannot claim the work opportunity tax credit if they hire a veteran; and they cannot depreciate their American-made irrigation equipment. The deduction for the construction or operating costs of a facility that they may want to revitalize is not allowed. As a result, these small businesses end up paying an effective tax rate that is double or triple the 15 percent to 30 percent that would normally be associated with the profits on most businesses. Their effective tax rates often are 60 percent to 75 percent.

Washington and Colorado are about to begin operation of businesses for the recreational adult use of marijuana authorized by their voters last fall. The situation is thus to become more complex and a burden even greater for more emerging small businesses.

We don't have to penalize hundreds of legitimate small businesses across the country to deal with a drug dealer. I'm introducing bipartisan legislation, the Small Business Tax Equity Act of 2013. Any business under this act that operates under State law would be able to deduct legitimate expenses for their business.

We shouldn't impose punitive double, triple, or quadruple ordinary rates because Congress has not modernized either the Federal drug laws or the Tax Code. We should not force them to discontinue a vital service for a million Americans or drive it underground or, frankly, encourage evasion by punitive taxes that are unjustified or unnecessary.

Let's bring this out of the shadows and encourage these small businesses to be treated fairly. It's entirely possible that we will end up actually collecting more revenue, fostering more respect for the law, and ensuring a vital supply of medical marijuana for more than a million people who depend upon it.

BAD DECISIONS

The SPEAKER pro tempore. The Chair recognizes the gentleman from Tennessee (Mr. DUNCAN) for 5 minutes.

Mr. DUNCAN of Tennessee. Mr. Speaker, I rise this morning to talk