

usually is to guide folks through the park and show them the scenery and talk about the trailways and the flowers and the trees that are growing on Mount Rainier, educate the young children.

But all of a sudden, she is called to duty, to switch gears, to put her life on the line. She showed up that day to block the road from this dangerous criminal who had already committed crimes in Seattle and was on the loose. There was a manhunt that was conducted trying to find this person before he hurt or injured or killed anyone else.

Margaret Anderson served Mount Rainier Park for about 4 years. She was a National Park Ranger for 12 years. Her husband was serving with her on that very same day. He heard the call go out—officer down—and then realized it was his wife.

We go about our days here in Congress, and we sometimes forget the men and women who guard this Capitol, who guard our lives each and every day; and when we go home, those men and women in uniform are there protecting our families and our communities.

Sometimes, Madam Speaker, they lose their life. Sometimes, they put their life on the line, and sometimes, they don't come home.

In this case, Margaret Anderson did not come home. She left her husband and her two children to grieve, but she saved lives that day. That is what we do.

It is an honor for me to be here today with this piece of legislation, H.R. 1036, that honors a brave resident of Eatonville, Washington. It is a little town nestled right at the foot of Mount Rainier, with only 3,000 people, so to name a post office after her, I think, would be a great honor, a great memorial.

It is one of the things that we can do, so that we can say we will never forget.

Thank you, Margaret, for your service.

Mr. CLAY. Madam Speaker, in closing, I want to thank my colleague from Washington State for bringing this bill.

I ask that we pass this bill, without reservation, to recognize Margaret Anderson and her dedication to her family, the United States Park Service, and for paying the ultimate sacrifice in the line of duty, to ensure the safety and security of her fellow citizens.

Madam Speaker, I yield back the balance of my time.

Mr. FARENTHOLD. Madam Speaker, I look to my colleagues here in the House of Representatives and say please join Mr. REICHERT, Mr. CLAY, the entire Washington delegation, and me in voting to designate the facility of the United States Postal Service at 103 Center Street West in Eatonville, Washington, to honor a hero who gave her life protecting park patrons, to name that post office the National Park Ranger Margaret Anderson Post Office.

Please join me in voting “yea” on this important legislation.

Madam Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. FARENTHOLD) that the House suspend the rules and pass the bill, H.R. 1036.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

#### PHILIPPINES CHARITABLE GIVING ASSISTANCE ACT

Mr. KELLY of Pennsylvania. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 3771) to accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Typhoon Haiyan in the Philippines, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3771

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Philippines Charitable Giving Assistance Act”.

#### SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF VICTIMS OF TYPHOON HAIYAN IN THE PHILIPPINES.

(a) IN GENERAL.—For purposes of section 170 of the Internal Revenue Code of 1986, a taxpayer may treat any contribution described in subsection (b) made after the date of the enactment of this Act, and before April 15, 2014, as if such contribution was made on December 31, 2013, and not in 2014.

(b) CONTRIBUTION DESCRIBED.—A contribution is described in this subsection if such contribution is a cash contribution made for the relief of victims in areas affected by Typhoon Haiyan, for which a charitable contribution deduction is allowable under section 170 of the Internal Revenue Code of 1986.

(c) RECORDKEEPING.—In the case of a contribution described in subsection (b), a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution shall be treated as meeting the recordkeeping requirements of section 170(f)(17) of the Internal Revenue Code of 1986.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Pennsylvania (Mr. KELLY) and the gentleman from California (Mr. THOMPSON) each will control 20 minutes.

The Chair recognizes the gentleman from Pennsylvania.

#### GENERAL LEAVE

Mr. KELLY of Pennsylvania. Madam Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

Mr. KELLY of Pennsylvania. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I applaud the efforts of my colleagues. This is a common-sense way of doing things, and I don't think that many Americans realize the total devastation that Haiyan caused when it hit the Philippines, when you look at the loss of life, when you look at the number of displaced people, when you look at how many people it totally affected.

Now, when it comes to loss of life, we are talking about 6,200 people killed by this storm, 4.1 million displaced; and it affected over 14.1 million people.

The purpose of this legislation is kind of common sense. It allows people up to April 15 to go ahead and make a contribution to try and stem the effects of those losses. It just makes sense. It is something we have always done as Americans.

When we look at the special relationship we have with the Philippines, I don't think we can really look too far beyond where our history has been together as a people to understand that, when times get tough, when things happen to other folks, and when we can step in and help them, that we always do. It is just who we are. It is unique to America.

So I thank the gentleman for bringing it forward. I think it makes sense to all of us. This is truly bipartisan.

At a time when most people think that this House of Representatives can't do things that are bipartisan and doesn't act in the best for all people concerned, I think this surely does show that, by allowing Americans up until April 15 of this year to be able to make a contribution to help ease the devastation in the Philippines and still be able to use taxes from 2013. That is unique, and that is something I think we should do.

Madam Speaker, I reserve the balance of my time.

Mr. THOMPSON of California. Madam Speaker, I yield myself such time as I may consume.

I rise in support of H.R. 3771. This bill allows taxpayers to treat charitable contributions in support of Typhoon Haiyan recovery efforts in the Philippines made between the date of enactment of this bill and April 15, 2014, as if they were made in the 2013 tax year.

□ 1700

More than 4 months ago, on November 8, Typhoon Haiyan struck the Philippines, killing 6,000 people, destroying more than 1 million homes, displacing 4 million people, and affecting 16 million people.

Following this disaster, there was an outpouring of support for the people of the Philippines and from people around our country, including a number of folks in my district, particularly members of the Filipino American community, like Norma Placido, president of the Filipino Community of Solano

County, and members of the Filipino American Chamber of Solano County. Many of my constituents have family members in the Philippines that were affected by this typhoon, and they are trying to do everything possible to help them rebuild.

The United Nations-developed Strategic Response Plan, to coordinate and prioritize assistance, estimates that \$788 million will be needed for humanitarian aid through November 2014. Sadly, only \$369 million has been contributed to date. This bipartisan legislation, which I am proud to be part of with my colleague, Mr. SWALWELL, from California, Representative HECK from Nevada, and Representative ISSA from California will allow people to deduct qualifying charitable contributions made after the date of enactment of this bill and before the 15th of April on their 2013 tax returns. This will help incentivize charitable giving to the Philippine rebuilding efforts while the need is so great. Identical legislation has already been introduced and was passed unanimously by the Senate earlier this year.

Our country's relationship with the Philippines runs very deep. In World War II, 57,000 military Philippine servicemembers and 900,000 Philippine civilians gave their lives in support of our Allied Forces. And the Manila American Cemetery holds 17,202 brave American and Filipino troops killed during World War II.

The Philippines sent 7,500 combat troops to the Korean war and 2,000 troops to the Vietnam war. They sent 200 medical personnel to assist in the gulf war, and 60 medics, engineers, and other troops to assist in the Iraq war. In the wake of Hurricane Katrina, they offered to send our country a 25-team member of aid workers, and the Philippines Red Cross donated money. And they are one of our closest allies in the war on terror.

When tragedy strikes around the world, Americans don't sit on the sidelines; we help. Our allies in the Philippines are still working on their long-term rebuilding effort, and this bipartisan legislation will make sure that our committees are able to provide the help our friends need for this important phase of rebuilding.

Madam Speaker, I urge my colleagues on both sides of the aisle to support this important piece of legislation, and I reserve the balance of my time.

Mr. KELLY of Pennsylvania. I reserve the balance of my time.

Mr. THOMPSON of California. Madam Speaker, I yield 6 minutes to the gentleman from California (Mr. SWALWELL), my friend and a great leader on this effort.

Mr. SWALWELL of California. Madam Speaker, I thank the gentleman from Pennsylvania for leading the effort on your side of the aisle. Also, I would like to thank Congressman THOMPSON, my colleague from California, for helping move this

through the House. I want to thank Chairman CAMP, Ranking Member LEVIN, Majority Leader CANTOR, and Democratic Leader PELOSI for helping me get this important bill to the floor. Also, I thank the lead cosponsors, Congressman HECK, as well as Congressman ISSA, who joined Congressman THOMPSON and me in this effort, as well as Senator HIRONO in the Senate for doing the important work over there.

I rise today in support of H.R. 3771, the Philippines Charitable Giving Assistance Act, which would incentivize Americans to make charitable contributions to Typhoon Haiyan relief now.

Last November, Typhoon Haiyan was a storm of truly destructive power. With sustained winds of almost 200 miles per hour, it was the strongest storm ever to make landfall, resulting in the devastating effects that necessitate our action today.

Sadly, the results were catastrophic to the Philippines. According to that nation, 16 million people were affected, 4.1 million were displaced, and over 6,200 perished. Months after the disaster, help is still desperately needed. This includes a need for health care, food, clean water, and shelter.

The United Nations developed a Strategic Response Plan to coordinate and prioritize assistance from U.N. agencies, nongovernmental organizations, other international entities, and the Philippine Government. The U.N. has said \$788 million will be needed to accomplish the goals of the SRP through October 2014. Of that amount, only \$369 million has been provided so far.

Now, while I know Americans can and do help anyone in need, we have a special relationship, as my colleague from California pointed out, with the Philippines. Between 1898 and 1946, the Philippines was a part of the United States before becoming independent. There are today about 3.4 million Filipino Americans, including over 450,000 living in the San Francisco Bay area alone.

My San Francisco Bay area congressional district has a rich and vibrant Filipino community, from groups like Filipino Advocates for Justice to leaders like Father Geoffrey Baraan, my friend and the pastor at St. Anne Catholic Church in Union City, as well as Linda Canlas of the New Haven Unified School District in the East Bay.

Many of the Filipinos in my district, like many across the country, have friends or family still in the Philippines. That is why it is so important we do all we can to help.

The values of our country call for us to care for people across the world. More often than not, that includes people we will never see or ever meet, but no one is invisible. And after Typhoon Haiyan, people in my district are asking what they can do to help. H.R. 3771 empowers them to help.

As amended, it is a bipartisan bill that would provide a temporary incentive for Americans to contribute imme-

diately to typhoon relief efforts. It would allow certain monetary charitable contributions made after the date the bill is signed and before April 15, which is in just a few weeks, to be treated as if they were made in 2013.

Charitable contributions which qualify are monetary ones which are made to help persons in areas affected by Typhoon Haiyan and otherwise qualify as tax deductible donations. Qualifying contributions can thus be deducted on a person's 2013 taxes, which are covered by returns filed this year, as opposed to ones which are filed for the 2014 tax year.

By lowering a person's 2013 tax bill, which is due this year, the bill provides an incentive to act now for typhoon relief. This is important because the sooner that the aid comes and is provided, the sooner our friends in the Philippines can recover.

I should note that this is important in making a qualifying contribution. It doesn't matter if you have already filed your return this year.

I encourage all Members to support this bill. The Senate already cleared legislation with identical text in S. 1821. It also agreed that, if H.R. 3771 passed in the same form, the bill before us automatically would pass the Senate and go right to the President's desk.

When the bill is passed and signed into law, as I hope it will be, I further want to ask all Members and international aid organizations interested in Philippines relief to let people know about it as soon as possible. Time is of the essence. We will only have a few weeks for people to take advantage of this tax incentive, and we must do so so that we can continue to spread the word.

The people of the Philippines are not alone as they rebuild their lives and their beautiful country. H.R. 3771 allows Americans to play an important role in this effort, an effort that we should all care about.

Mr. KELLY of Pennsylvania. Madam Speaker, I will continue to reserve the balance of my time.

Mr. THOMPSON of California. Madam Speaker, I yield 2 minutes to the gentleman from Virginia (Mr. SCOTT).

Mr. SCOTT of Virginia. Madam Speaker, I rise in support of H.R. 3771, the Philippines Charitable Giving Assistance Act. As the Democratic co-chair of the U.S.-Philippines Friendship Caucus, I commend all of the sponsors of the bill who came together to support this legislation.

The United States and the Philippines have had a very close relationship for more than 100 years. The gentleman from California has outlined the support of the military, and the United States has been one of the Philippines' top trading partners and one of the largest foreign investors. Furthermore, there are over 3 million Americans of Filipino ancestry in the United States today.

In light of the close friendship that the United States and the Philippines enjoy, it is even more important that we rise to the occasion of supporting our friends in the Philippines as they continue to recover from Typhoon Haiyan.

Last November, the typhoon ravaged the Philippines' coast and was the strongest recorded storm ever to make landfall. Sixteen million people were affected, 4 million were displaced, and tens of thousands of lives were lost during the devastating storm.

While the response of both the United States and the international community has been strong and unified, more can obviously be done. The bill before us allows donations made to relief and recovery efforts directed at the Philippines to be deducted from one's income taxes when filing a 2013 return, rather than having to wait until 2014 to have the tax benefit from the donation. It is a simple measure that provides a small incentive to encourage Americans to continue to show their solidarity with those affected in the Philippines.

This bill is not unprecedented. Congress recently acted to provide a similar incentive after the earthquake in Haiti, which occurred in January 2010. The bill we are considering today, like the one passed after that earthquake, simply speeds up the process and encourages folks to donate now when the relief is most needed.

I urge my colleagues to support this important bill so our friends in the Philippines will have all of the resources they need to continue during the path of recovery.

Mr. KELLY of Pennsylvania. Madam Speaker, I have no further requests for time. So at this time, I will reserve the balance of my time.

Mr. THOMPSON of California. Madam Speaker, I thank the gentleman from Pennsylvania (Mr. KELLY) for his help and persistence on this.

As we have already discussed, Typhoon Haiyan has been absolutely devastating. It hurt a tremendous number of people and has hurt communities. We really need to do everything we can to make sure that Americans can do what we do so well, and that is help our allies and our friends. This bill does that.

This bill, as the gentleman from Pennsylvania pointed out, is common sense. It has been done before. There is precedent. And this is a nation of our allies and our friends who are waiting for our help. I urge my colleagues on both sides of the aisle to vote in favor of this bill.

I yield back the balance of my time.

Mr. KELLY of Pennsylvania. Madam Speaker, I thank both Mr. THOMPSON and Mr. SWALWELL so much for bringing this bill forward.

Again, I would just like to point out the uniqueness of the exceptional country that we live in. There is never a time that Americans don't always stand up. We are the first responders

anytime there is any kind of crisis or tragedy anywhere in the world.

I think it just points out uniquely how we are so exceptional in a world right now that seems to be torn apart and seems to be upside down in almost every measure, so to be able to be here today with you to take a look at our friends in the Philippines and understand the devastation that they have gone through and say we are just doing something, that makes sense. This is not a Republican issue or a Democrat issue; it is simply an American issue. Once again, American hearts have always pulled together anytime people really needed us.

I don't know if people realize that the gentleman from California (Mr. SWALWELL) just arrived here, and it is a fete for him to be able to do this, to get this piece of legislation through.

So I strongly urge all of our colleagues to push forward on H.R. 3771. I just think it is unique for us at this time, especially, to get this done.

I yield back the balance of my time, Madam Speaker.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Pennsylvania (Mr. KELLY) that the House suspend the rules and pass the bill, H.R. 3771, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

□ 1715

## COOPERATIVE AND SMALL EMPLOYER CHARITY PENSION FLEXIBILITY ACT

Mrs. BROOKS of Indiana. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 4275) to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1986 to provide for cooperative and small employer charity pension plans.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 4275

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the "Cooperative and Small Employer Charity Pension Flexibility Act".

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Congressional findings and declarations of policy.

Sec. 3. Effective date.

### TITLE I—AMENDMENTS TO EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 AND OTHER PROVISIONS

Sec. 101. Definition of cooperative and small employer charity pension plans.

Sec. 102. Funding rules applicable to cooperative and small employer charity pension plans.

Sec. 103. Elections.

Sec. 104. Transparency.

Sec. 105. Sponsor education and assistance.

### TITLE II—AMENDMENTS TO INTERNAL REVENUE CODE OF 1986

Sec. 201. Definition of cooperative and small employer charity pension plans.

Sec. 202. Funding rules applicable to cooperative and small employer charity pension plans.

Sec. 203. Election not to be treated as a CSEC plan.

### SEC. 2. CONGRESSIONAL FINDINGS AND DECLARATIONS OF POLICY.

Congress finds as follows:

(1) Defined benefit pension plans are a cost-effective way for cooperative associations and charities to provide their employees with economic security in retirement.

(2) Many cooperative associations and charitable organizations are only able to provide their employees with defined benefit pension plans because those organizations are able to pool their resources using the multiple employer plan structure.

(3) The pension funding rules should encourage cooperative associations and charities to continue to provide their employees with pension benefits.

### SEC. 3. EFFECTIVE DATE.

Unless otherwise specified in this Act, the provisions of this Act shall apply to years beginning after December 31, 2013.

### TITLE I—AMENDMENTS TO EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974 AND OTHER PROVISIONS

#### SEC. 101. DEFINITION OF COOPERATIVE AND SMALL EMPLOYER CHARITY PENSION PLANS.

Section 210 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1060) is amended by adding at the end the following new subsection:

“(f) COOPERATIVE AND SMALL EMPLOYER CHARITY PENSION PLANS.—

“(1) IN GENERAL.—For purposes of this title, except as provided in this subsection, a CSEC plan is an employee pension benefit plan (other than a multiemployer plan) that is a defined benefit plan—

“(A) to which section 104 of the Pension Protection Act of 2006 applies, without regard to—

“(i) section 104(a)(2) of such Act;

“(ii) the amendments to such section 104 by section 202(b) of the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010; and

“(iii) paragraph (3)(B); or

“(B) that, as of June 25, 2010, was maintained by more than one employer and all of the employers were organizations described in section 501(c)(3) of the Internal Revenue Code of 1986.

“(2) AGGREGATION.—All employers that are treated as a single employer under subsection (b) or (c) of section 414 of the Internal Revenue Code of 1986 shall be treated as a single employer for purposes of determining if a plan was maintained by more than one employer under paragraph (1)(B).”.

#### SEC. 102. FUNDING RULES APPLICABLE TO COOPERATIVE AND SMALL EMPLOYER CHARITY PENSION PLANS.

(a) IN GENERAL.—Part 3 of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1081 et seq.) is amended by adding at the end the following new section:

##### “SEC. 306. MINIMUM FUNDING STANDARDS.

“(a) GENERAL RULE.—For purposes of section 302, the term ‘accumulated funding deficiency’ for a CSEC plan means the excess of the total charges to the funding standard account for all plan years (beginning with the first plan year to which section 302 applies) over the total credits to such account for