Administrator Glenn Gaines, a consummate fire professional and friend whose legacy can be seen today in firehouses across our nation.

I first came to know Glenn Gaines during his tenure as fire chief in Fairfax County, Va., where I served on the local Board of Supervisors. He was a strong leader, who led with character and a gentle touch. He instilled a sense of pride and camaraderie in his firefighters and paramedics that reflected his own love and admiration for the fire service and those who bravely answer the call day in and day out.

Chief Gaines began his illustrious career as a volunteer firefighter with the Fairfax County Fire and Rescue Department. His passion for the fire service was evident in his work, and he quickly rose through the ranks of leadership, serving as Fire Marshal, Chief Training Officer, and Chief of Operations. He played a key role in the formation of Fairfax County's elite Urban Search and Rescue Team, which, in partnership with FEMA and USAID's Office of Foreign Disaster Assistance, has provided lifesaving support to communities here at home and across the globe following natural disasters. He capped his 35-years in Fairfax by serving seven years as Fire Chief, mentoring a generation of Fairfax firefighters and paramedics, who helped mold the Fairfax County Fire and Rescue Department into one of the best in the nation.

He went on to work for FEMA, where he helped initiate the Assistance to Firefighters Grant Program for the Department of Homeland Security. He was instrumental in the creation of the Agency's primary firefighter grant programs, particularly the Staffing for Adequate Fire and Emergency Response (or SAFER) Grant Program, which is utilized by career and volunteer fire departments across the country to increase staffing to meet community needs.

It was more than a commitment to the job for Chief Gaines. He was committed to the people who served alongside him and those that would follow in their footsteps. He held a degree in Fire Administration and authored a fire service text book and contributed to several other publications that are still considered mandatory reading for recruits. He was an educator who shared his knowledge and expertise widely. He served on the faculty of the National Fire Academy and oversaw training programs at the National Emergency Training Center.

As one publication put it, he was a fire-fighter's firefighter. Whether it was in Fairfax or on the national stage, Chief Gaines garnered respect and promoted positive change. He was recognized by his peers with the International Association of Fire Chiefs Metropolitan Fire Chiefs President's Award of Distinction, and he later was honored with the Metropolitan Fire Chiefs Lifetime Achievement Award. He also received the International Association of Fire Chiefs President's Award for Meritorious Service to the Fire Service.

His colleagues will also recall his outgoing, gregarious nature, particularly his competitive streak when it came to participating in the World Police and Fire Games. He was a gold medal winner in the games, competing in power lifting, running, and other sports. In fact, he was actively preparing to be the Sports Coordinator for Softball at this summer's Games, which will be held in Fairfax County.

Chief Gaines was not the retiring type, and, at the age of 72, his commitment to the fire

service community was unparalleled. He died unexpectedly at his home in Leesburg, Va., last Sunday, April 12. He is survived by his wife of 51 years, Linda, their daughter Christy Stuart, her husband, Sean, and their twin children, Heather and Evan.

Mr. Speaker, I ask my colleagues to join me in expressing our sincere condolences to the family and friends of Chief Gaines. His life's work will always be remembered in his native Fairfax and across the nation's fire service, and his legacy of character and service will endure through the generations of firefighters he helped prepare to answer the call.

SMALL BUSINESS TAX EQUITY ACT OF 2015

HON. EARL BLUMENAUER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES $Thursday,\ April\ 16,\ 2015$

Mr. BLUMENAUER. Mr. Speaker, since California first passed a medical marijuana initiative in 1996, 23 states, the District of Columbia, and Guam have approved medical marijuana programs. An additional 13 states have passed laws allowing for the use of low-THC forms of marijuana to treat certain medical conditions. In addition, voters in Colorado, Washington, Oregon, and Alaska have voted to allow the retail sale and adult use of marijuana.

Any business associated with these expanding industries, however, face 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 has long been recognized that marijuana has therapeutic values. People use it to deal with chronic and paralyzing pain, the nausea associated with chemotherapy, and the symptoms of Multiple Sclerosis. More of our veterans now use it to help with PTSD. At least one million people now receive legal medical marijuana treatment.

What remains illegal, however, 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.

The federal tax code prohibits anyone who sells Schedule I or Schedule II substances from deducting their business expenses from their taxes. Congress added this prohibition in 1982 after a drug dealer claimed his yacht and weapon purchases as legitimate business expenses. As marijuana is listed as a Schedule I substance, even businesses operating in compliance with state law are not allowed to deduct the common expenses of running a small business, like rent, utilities and payroll.

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 important services or to drive them

underground, which encourages evasion. This bill adapts federal tax law to state law and ensures the fair treatment of a legal industry.

It is time for the federal government to catch up with the states. We must level the playing field for small businesses that create jobs and boost local economies. The Small Business Tax Equity Act would do just that.

RICHARD SPONZILLI

HON. BILL PASCRELL, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES Thursday, April 16, 2015

Mr. PASCRELL. Mr. Speaker, I rise today to recognize Richard Sponzilli who, after 30 years of support and service to his local community will be honored as the recipient of the prestigious Dean McNulty Award this Sunday, April 19, 2015 at the 15th Annual Dean McNulty Dinner in Paterson, NJ.

Born and raised in the Stony Road neighborhood of Paterson, Mr. Sponzilli attended St. Bonaventure High School. At the young age of eighteen, he was drafted to Vietnam. During his military service he demonstrated remarkable courage and dedication to serving his country.

Upon his return, he enrolled at Pace University for two years, and then transferred to William Paterson to complete his degree in elementary education. While attending college, Mr. Sponzilli worked part-time cutting grass and during his senior year decided to start a landscaping business of his own. Not expecting his small business to grow, Mr. Sponzilli decided to enroll in a Master's Degree program at William Paterson University to pursue a career as a school guidance counselor.

After completing his Master's Degree, Mr. Sponzilli was unsure about leaving his business to pursue a career as a guidance counselor. After compliments from clients and advice from a friend, he decided to focus on his landscaping business. At the age of 28, Mr. Sponzilli had finally saved enough money to purchase his first office building in Totowa, NJ and since then he has expanded his business to what is now one of the industry's premier landscape design firms.

In addition to being a successful businessman, Mr. Sponzilli has coached and been involved with many sports programs, beginning with the Hillcrest Boys Club, serving as Head Coach of the Manchester Regional High School boys' basketball team, and football programs at the Totowa Police Athletic League.

Mr. Sponzilli continues to dedicate his efforts towards bettering his community and exhibits the qualities of an individual we all strive to be. He currently works with many organizations including Landscape Initiative, Morris Catholic High School, Sisters of the Poor Charity, and also finds time to operate basketball camps for children.

Mr. Sponzilli has been recognized for his philanthropic efforts both within his community and outside. Because of these efforts, he was named the Italian American Man of the Year, National Kid Construction Club Man of the Year, was inducted into the Totowa Police Athletic League Wall of Fame, and was most recently awarded the William Paterson University Legacy Award. The Dean McNulty Award

is yet another prestigious recognition of the outstanding work of Mr. Sponzilli.

I have known Richard for many years now as well as have attended the Dean McNulty Dinner for many years and know that this is a well-deserved honor. His story has not only inspired me but has inspired many of those around him. I value Rich's friendship and, as his friend, am happy to see him acknowledged in so many ways.

The job of a United States Congressman involves much that is rewarding, yet nothing compares to recognizing and commemorating the achievements of individuals such as Mr. Richard Sponzilli.

Mr. Speaker, I ask that you join our colleagues, Mr. Sponzilli's coworkers, family and friends, all those whose lives he has touched, and me, in recognizing the work of Mr. Richard Sponzilli.

TRIBUTE TO MRS. EMELIA ROSE YANKAH

HON. CORRINE BROWN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 16, 2015

Ms. BROWN of Florida. Mr. Speaker, on behalf of the constituents of the Fifth Congressional District of Florida, I am pleased and honored to join the chorus of family, friends, loved ones and many well-wishers who join in praise and give thanks to Mrs. Emelia Rose Yankah

As you reflect on the numerous memories and triumphs you have been blessed to experience over the last eight plus decades your professional, community leadership, and membership with numerous civic organizations have given you the opportunity to make an Indelible impact in the lives of many.

We are forever grateful to our Heavenly Father for having put Mrs. E.R. Yankah in our midst on April 16, 1930, and for filling her with grace, compassion and love. Today as your family, friends, community and congregation stand to celebrate your 85th Birthday, know that I am exceedingly honored to join this celebration and extend our humble gratitude. Countless lives have been made all the better and richer because of this kind spirit.

We ask:

May the Lord Bless you and Keep you.

May the Lord let his face shine upon you.

May the Lord look upon you kindly and give you peace.

As you look forward to the years ahead, know that I am praying for your continued health and happiness.

COL. HENRY CYR

HON. JOSEPH P. KENNEDY III

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 16, 2015

Mr. KENNEDY. Mr. Speaker, I rise to recognize Colonel Henry L. Cyr III, United States Air Force, for his exceptional service to the United States of America. After twenty-six years of

service, Colonel Cyr will soon retire from his position as the Commander of the 461st Air Control Wing, Robins Air Force Base, Georgia

Born in Hopedale, Massachusetts, Colonel Cyr was commissioned through the Reserve Officer Training Corps at Boston University in 1989, receiving his Second Lieutenant rank in historic Faneuil Hall. Throughout his career, Colonel Cyr has served with great distinction in prominent command and staff positions and operational flying units in the United States and around the world.

His staff tours include two assignments to the Pentagon; first, in 2002, as Air Force staff responsible for overseeing two U.S. and NATO Command and Control, Intelligence, Surveillance and Reconnaissance aircraft acquisition programs, and again in 2009 as United States Strategic Command staff leading the Global Force Management Division, responsible for supporting the Intelligence, Surveillance and Reconnaissance requirements of our Combatant Commanders around the globe. In 2011 Col. Cyr returned to Robins Air Force Base to serve as the Vice Commander of the 461st Air Control Wing.

Colonel Cyr has been awarded the Defense Superior Service Medal, the Air Medal, and multiple campaign medals. His aviation career includes more than 4,700 flying hours, including more than 900 in combat and combat support missions. He has flown operations in Saudi Arabia, Bosnia, Haiti, Kosovo and Iraq, as well as worldwide Sensitive Reconnaissance Operations missions. Currently, he is the commander of the Air Combat Command's 461st Air Control Wing responsible for leading nearly fifteen hundred Airmen in achieving the worldwide E-8C Joint Surveillance Target Attack Radar System and Deployable Air Traffic Control and Landing System missions.

Mr. Speaker, it is a pleasure to recognize Colonel Henry Cyr's successful and decorated career. I commend Colonel Cyr for his service, leadership, and example. I also wish to recognize the sacrifices and contributions made by Colonel Cyr's family including wife retired Lt. Col. Linda Bethke-Cyr, their children Alexandria and Marcus, and his parents Mrs. Geraldine Francis Cyr and retired Colonel Henry Leonard Cyr, Jr.

We are a nation grateful for the military service of the men, women, and families whose sacrifices secure our freedom. I wish Colonel Cyr and his family the best in his retirement and next steps.

IN RECOGNITION OF THE FOR-TIETH ANNIVERSARY OF LAS POSITAS COLLEGE

HON. ERIC SWALWELL

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 16, 2015

Mr. SWALWELL of California. Mr. Speaker, today I rise to recognize and honor the accomplishments of Las Positas College in Livermore, California.

Las Positas has been serving residents of the Tri-Valley with quality educational and vocational training for the past forty years.

Las Positas serves 8,500 students from all walks of life. Their dedication to training and

educating all those that seek to better themselves, from recent high school graduates to veterans to mid-career professionals, is second to none.

In the heart of one of America's fastest growing business and residential regions, Las Positas College has been a staple for higher education and skill development for decades. The college provides the local rapidly growing technological, science, and business industries with the trained personnel they need to be successful.

Las Positas' slogan is "Students First," an ideal mantra that all institutions of higher education should follow. It exemplifies the goals of providing an excellent, equitable, and complete education.

On this day we recognize Las Positas College as being one of the premier educational institutions in the California Community College System for the past forty years and I urge my colleagues to join me in wishing them continued success in the future.

THE LIFE OF ALEX MICHEL ODEH

HON. LORETTA SANCHEZ

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Thursday, April 16, 2015

Ms. LORETTA SANCHEZ of California. Mr. Speaker, today I rise to honor the life of Alex Michel Odeh.

Alex was born on April 4, 1944 in Jifna, Palestine and immigrated to the United States in 1972

He was married to Norma Odeh and settled in Orange County, CA where they had three daughters, Helena, Samya and Susan Odeh.

Throughout his professional career, Mr. Odeh dedicated his professional life to teaching and served as a lecturer of Arabic Language and Middle East History at Coastline Community College in Santa Ana, California.

He dedicated his life to the pursuit of combatting discrimination both at home and abroad as a civil and human rights activist.

He was tireless in working with community and religious organizations to build bridges and foster peace and understanding between diverse groups.

Unfortunately, his life was cut short and Alex was assassinated on October 11, 1985, when a bomb exploded as he entered the office of the American-Arab Anti-Discrimination Committee (ADC) at 1905 East 17th Street in Santa Ana, California during his service as the Western Regional Director of ADC.

This year marks the 30th Anniversary of his murder and the community and his family has yet to gain closure and justice for his death.

In June of 2013, I sent the Department of Justice a letter asking for closure in the case of Alex Odeh and we have yet to get a concrete answer from them, even though the FBI has characterized Mr. Odeh's death as a domestic "terrorist attack."

I will continue to fight for answers to Alex's death and bring those that killed him to justice, but let us mark his death by remembering what he stood for and what he dedicated his life to: the pursuit to civil and human rights, as well as peace and mutual understanding between our diverse communities.