

Ms. LOFGREN. Mr. Speaker, I rise to offer condolences to the family and friends of Officer Michael Johnson of the San Jose Police Department, who was killed in the line of duty on March 24, 2015, when he responded to a 911 call and was shot by a disturbed man armed with a rifle.

Mike graduated from the San Jose Police Academy on June 15, 2001. Over his 14-year career, Mike served as a patrolman, court liaison, prescription drug fraud specialist, and, most recently, a field training officer in charge of mentoring young cadets.

Like other officers, Mike recognized the inherent danger in wearing his badge and responding to calls, but he accepted these risks and ultimately gave his life serving his community.

He is survived by his wife, Nikki; parents, Daniel Johnson and Katherine Decker; step-parents, Dann Decker and Penny Johnson; sister, Jamie Radack; a niece and nephew; his grandmother; and his in-laws. I hope they take solace in knowing that our entire community is in mourning with them. The San Jose PD is in mourning. The city of San Jose is in mourning. This Congress is in mourning.

IN HONOR OF OFFICER MICHAEL JOHNSON

Mr. Speaker, I rise today with my colleagues, Congresswoman ANNA ESHOO, Congressman MIKE HONDA, and Congressman ERIC SWALLOWELL, to offer our deepest condolences to the family and friends of Officer Michael Johnson, a courageous and dedicated officer of the San Jose Police Department who was killed in the line of duty on March 24, 2015, when he responded to a 911 call and was shot by a suicidal man armed with a rifle.

Mike, a 14-year veteran of the department, was known in the community for his kindness and compassion. He grew up in San Jose, graduating from Gunderson High School in 1995. His siblings knew before he did that he was bound to follow in the footsteps of his father, Daniel Johnson, who was a military police officer for the United States Army and who later joined the Calaveras County Sheriff's Department. Mike graduated from the San Jose Police Academy on June 15, 2001.

He saw himself as a protector. At Mike's memorial service, San Jose Police Department Chief Larry Esquivel said Mike was everything he looks for in an officer: a warrior and a guardian when needed, but also empathetic and eager to engage the community. His easy-going, mild-mannered demeanor and exemplary career made him an effective officer.

Over his 14-year career, Mike served as a patrolman, court liaison, prescription drug fraud specialist, and, most recently, a field training officer in charge of mentoring young cadets. He was also assigned to the covert response unit because of his skill as an expert marksman and his reputation as a model officer. He was known as one of the most skilled marksmen on the force; he medaled often at the Police and Fire Games and was set to be inducted in the competition's hall of fame. He specifically volunteered to be a field-training officer for the department, which was his assignment when he responded to the fateful 911 call.

Mike was active in San Jose, as is his family. He and his wife Nikki planned to raise a

family there. His mother, Katherine Decker, became active in making their neighborhood a better place and now serves on the executive board of the VEP Community Association, a neighborhood group that represents more than 2,000 families in Blossom Valley. Outside of work, Mike enjoyed practicing and teaching jujitsu. He had earned his black belt in 2008, served as an instructor at his dojo, and particularly enjoyed teaching jujitsu to kids.

At the memorial service, Mike's sister, Jamie Radack, said that Mike always lived life to the fullest, and took a "go big or go home" attitude to everything he did. He didn't just play chess in high school, she said; he captained the chess team. He didn't just scuba dive; he dove with great white sharks at the Farallon Islands. This passion extended to the love he showed to his family, and also to the dedication with which he served the police department. Like other officers, Mike recognized the inherent danger in wearing his badge and responding to calls. But he accepted these risks.

At approximately 6:48 p.m. on March 24, Officer Michael Johnson was among the first on scene responding to an apartment complex on Senter Road. The police had received a 911 call regarding an unstable man who was armed and threatening to harm himself and his family. Mike and three other officers carefully approached the home, knowing that each step placed them closer to danger, but also closer to protecting a family and a community. The officers were met with gunfire by the man, and Mike was fatally wounded.

Michael Johnson was 38 years old. He had married his wife Nikki in a civil ceremony on August 3, 2013, and was planning a formal wedding ceremony on August 29, 2015. Mike is survived by his wife Nikki, parents Daniel Johnson and Katherine Decker, step-parents Dann Decker and Penny Johnson, sister Jamie Radack, a niece and nephew, his grandmother and his in-laws. I hope they take solace in knowing that the entire community is mourning with them. We are heartbroken by Mike's passing, but inspired by the way he lived his life and protected others. We will remember his dedication, and strive to contribute as fully to our community as he did through his service.

SUICIDE DRONES—IRAN

(Mr. POE of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. POE of Texas. Mr. Speaker, while Iran pretends to want peace, peace, it continues to prepares for war, war. While the administration was negotiating a deal regarding Iran's nuclear weapons, Iran was developing new war technology.

Iranian news sources indicate that since 2014, Iran has been developing combat suicide drones. This technology uses drones as suicide weapons to destroy jet aircraft, helicopters, and even warships. The drone development includes drones that elude radar, have tracking devices, and fly for hours with a long range.

The Iranian Supreme Leader even stated while the nuclear weapon negotiations were taking place that he wants to destroy the United States.

Suicide drones are yet one more example that Iran is determined to have military dominance in the Middle East. Iran wants to annihilate Israel and the United States. The United States should not be disillusioned by the Iranian ruse claiming it wants peace.

The best hope for the world is for the people of Iran to rid themselves of the warlord mullahs and replace them with a rational, nonaggressive government.

And that is just the way it is.

EQUAL PAY DAY

(Mr. LANGEVIN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LANGEVIN. Mr. Speaker, I rise today in honor of Equal Pay Day.

It is an absolute shame that, in the United States, women earn, on average, 78 cents of every dollar that a man makes. For women of color, this gap is even worse: 64 cents for African American women and 56 cents for Latinas.

Mr. Speaker, the pay gap is harming working families in every State, but it is particularly harmful in the two-thirds of families where women are the primary breadwinners. Lower paychecks mean less money for groceries, rent, child care, and other family necessities.

Mr. Speaker, I am proud to be an original cosponsor of the Paycheck Fairness Act, which will make it easier for women to win pay discrimination cases and harder for companies to justify unequal salaries. Mr. Speaker, I urge all of my colleagues to cosponsor this bill with me.

DEVEREUX'S AUTISM ASSESSMENT CENTER

(Mr. COSTELLO of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. COSTELLO of Pennsylvania. Mr. Speaker, I rise today to congratulate Devereux, a national nonprofit behavioral health care organization, on the opening of their new Autism Assessment Center in Downingtown.

The center is designed to help families get access to an autism spectrum disorder assessment and diagnostic services. It will help families facing the uncertainties of an autism diagnosis and will also help individuals from birth live with the challenges that autism can bring.

With more children than ever now being diagnosed, experts agree that early diagnosis and intervention for autism is critically important. Currently, receiving access to diagnostic testing can involve waiting lists up to 18 months. That is why facilities, such as Devereux, can provide an important service to Chester County and the greater Delaware Valley region.

I am excited to soon be taking a tour of the facilities and want to thank

President Robert Kreider, Vice President Carol Oliver, the board of directors, administration, staff, and volunteers at Devereux, all of whom provide compassion and excellence in care and advocacy for so many who may be disabled but, indeed, are very able—able to live meaningful, productive lives filled with laughter, learning, and productivity thanks in part to the good work done, day in, day out, at Devereux.

**HOUSE WILL PROTECT  
TAXPAYERS AND REIN IN THE IRS**

(Mr. THOMPSON of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. THOMPSON of Pennsylvania. Mr. Speaker, with April 15 quickly approaching, this week the House of Representatives will be taking action and voting on a number of bills to ease the pain for American taxpayers.

Across Pennsylvania's Fifth Congressional District, I have heard from constituents expressing their ongoing anxieties when it comes to the complexity of our Federal Tax Code.

Mr. Speaker, there are more than 4 million words in the Tax Code and only 462 words in the Bill of Rights. This country is long overdue for a more simplified Tax Code.

This week, the House is considering legislation to ensure IRS transparency, repeal the immoral and oppressive death tax, and pass a taxpayer bill of rights. Mr. Speaker, I urge my colleagues on both sides of the aisle to support these commonsense measures to protect the American taxpayer.

**CERTIFICATION OF RESCISSION OF  
CUBA'S DESIGNATION AS A  
STATE SPONSOR OF TER-  
RORISM—MESSAGE FROM THE  
PRESIDENT OF THE UNITED  
STATES (H. DOC. NO. 114-26)**

The SPEAKER pro tempore (Mr. Trott) laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, referred to the Committee on Foreign Affairs and ordered to be printed:

*To the Congress of the United States:*

I transmit herewith a report to the Congress with respect to the proposed rescission of Cuba's designation as a state sponsor of terrorism.

BARACK OBAMA.

THE WHITE HOUSE, April 14, 2015.

**THE TAX CODE**

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the gentleman from Florida (Mr. JOLLY) is recognized for 60 minutes as the designee of the majority leader.

Mr. JOLLY. Mr. Speaker, I appreciate the opportunity tonight to ad-

dress my colleagues, to address the American people on the eve of one of the most concerning days for many Americans, that of tax day, April 15.

My previous colleague alluded to measures that we will bring up this week on behalf of the American people, and I look forward to having an honest and constructive debate about the bills this week, our national tax policy.

But listen; this is a very human and uniquely American moment this evening, as many people are overwhelmed with the deadline that they face tomorrow to submit their taxes. I think it is safe to say that an appropriate word of many Americans this evening and into tomorrow is one of resentment.

There is resentment for many reasons. For many, it is simply the complexity of our Tax Code, that today, in 2015, our Tax Code is so complex that many people struggle with compliance or, for those with resources, have to turn around and spend their hard-earned resources to hire a professional simply to understand the laws and the Code that we have implemented here in Washington, D.C. For others, the resentment is about the amount of taxes they pay, and this is across all income spectrums. The resentment is related to the fact that they question how their taxpayer dollars ultimately are resourced, are spent, are obligated by this body.

Some studies have shown that as recently as 2012 over \$100 billion was spent in the areas of waste, fraud, and abuse—taxpayer dollars, not Washington's dollars, but taxpayer dollars that we each remit responsibly to our government, that we entrust our government to spend wisely, responsibly, to invest in the right priorities for the Nation, but also to ensure that the business of government runs exactly as that, as a business, an efficient business. So there is frustration by many people. And yet, even worse, the system is designed today to obfuscate responsibility.

Think about it. We live in a generation today where, for the majority of Americans, your taxes are withheld from your paycheck. The generation that enters the workforce today simply knows that if they are to be paid \$100, it is not really \$100, that there is money taken out of it. That wasn't always the case. Until World War II, we didn't withhold. In fact, it was in 1943 when Congress passed and the administration enacted the Current Tax Payment Act that began to withhold.

Now, there are a lot of arguments to be made for why we withhold—ensure the responsible flow of taxes to government—but understand what that very simple measure did. It began to slowly remove the American taxpayer, the American citizen, from the actual act of remitting, of paying for the government that they have. It made it slightly harder to recognize the responsibility that the money that is being sent to Washington every time there is

money withheld from your paycheck, that in fact that is the taxpayers' money.

Instead, we have generations that have come up just assuming that you are paid \$100, but you only get \$80 or \$90. Well, that is just the way the system works and there is money coming out of it, as opposed to making that \$100 and having to remit a check to your government and then hold that government responsible.

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I know this sounds like a crazy notion in 2015, but it is an important context for the conversation we have in terms of the amount of taxes that are placed upon the American people and the expectation for the level of responsibility of our government to actually spend those resources.

This is a very real conversation. This was brought to me just last evening by a woman who owns her own firm, her own practice, and is married to a husband who likewise owns his own firm, his own practice.

Now, in that situation, this couple is responsible actually for writing that check, for paying what we call estimated taxes each quarter, and then, at the end of the year, reconciling whether they paid enough or not. For that couple, it is a very real experience.

It is very different from a majority of Americans who are employed by an employer, and, in fact, the money is withheld because, for that couple, every quarter—every quarter—they have a conversation around the kitchen table about the amount of taxes that they are sending to their government, the amount that they are resigning over to government and what they expect in services in return. That creates a certain efficiency, a certain accountability. It is a very interesting question.

Mr. Speaker, it also leads to how much should that check be that this couple writes in estimated taxes? This is an area of broad debate, and it can be a constructive debate. What is the right marginal tax rate is something that people of differing political positions obviously have deeply held convictions.

I can tell you this, though: we live in a world where the average American is subjected to multiple taxing authorities. Consider this: we often think in this body only of your Federal marginal income tax rate and the contribution that individuals make to Social Security and Medicare and other mandatory programs.

In Washington, you might have a debate that focuses solely on what is the appropriate marginal tax rate. Well, in State capitols around the country, you have State governments having that same debate, but there is a gap.

Rarely would Washington ever consider what is the State tax obligation in a specific State, and rarely would a specific State worry about what the marginal tax rate is of the Federal