

cadets who have demonstrated excellence in leadership, character, fitness, and aerospace education.

Cadets qualify for this prestigious award after progressing through 16 achievements in the CAP Cadet Program. Along the way, they develop self-discipline, leadership abilities, and the foundations necessary for pursuing a career in aviation, space, or technology.

Recently, Howard native Cadet Colonel Cory Matejovich earned his Spaatz award. He is among only 2,559 individuals to have achieved this honor.

Along with the Spaatz award, Colonel Matejovich is an exceptional student and athlete, ranking in the top percent of his class and competing in three varsity sports.

Mr. Speaker, through the years of hard work, discipline, and leadership, Colonel Matejovich has exemplified the core values of the Civil Air Patrol and inspired those around him.

Receiving the Spaatz award is no small feat. I commend Colonel Matejovich for his dedication.

CELEBRATING BIPARTISAN INFRASTRUCTURE LAW AND IMPROVEMENTS TO PORT OF HOUSTON

(Ms. GARCIA of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. GARCIA of Texas. Mr. Speaker, last week, we learned that the Port of Houston will receive more than \$25 million in a grant to support critical infrastructure improvements.

This funding will enhance export capacity, reduce emissions, and create good-paying jobs across the Houston region.

This is more than just a grant. It is a commitment to the safety, sustainability, and economic strength of Houston and its surrounding communities.

Mr. Speaker, this milestone was made possible by the bipartisan infrastructure law, which marked its third anniversary last week, for which I thank the President.

When we passed that law, we responded to the call of Americans who were ready to get back to work. They were ready to invest in communities and neighborhoods all across the Nation. They were ready to build a better tomorrow.

We are doing that in the greater Houston region. We are putting people over politics.

BURNT BEAN COMPANY EARNS BIB GOURMAND AWARD

(Ms. DE LA CRUZ asked and was given permission to address the House for 1 minute.)

Ms. DE LA CRUZ. Mr. Speaker, I rise today with immense pride to honor the incredible achievement of Ernest Servantes and David Kirkland, the talented owners of Burnt Bean Company, a barbecue restaurant in Seguin, Texas.

They were recently presented with the prestigious Bib Gourmand award during the inaugural Michelin Guide Texas ceremony in Houston. This recognition places Burnt Bean Company among an elite group of 45 distinguished establishments across Texas.

Ernest and David's dedication and passion have not only earned them this award but also three James Beard Award nominations in the past, affirming Burnt Bean Company's place as culinary leaders in our Nation.

Today, we celebrate Burnt Bean Company as a beacon of hard work, creativity, and excellence that continues to put Seguin and Texas on the map.

CONGRATULATING ART HAYWOOD

(Ms. DEAN of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. DEAN of Pennsylvania. Mr. Speaker, today I celebrate Senator Art Haywood's 10th anniversary in the Pennsylvania State Senate.

Senator Haywood is not only my former colleague but also a longtime friend and neighbor. In fact, we both have the privilege of representing Pennsylvania's Fourth Congressional District, he in Harrisburg and I in Washington.

Ignited by President Obama's 2008 campaign and aided by a savvy friend, Senator Haywood got in the arena. He became one of the first of two African-American township commissioners on the Cheltenham Board of Commissioners in 2009, eventually serving as board president.

As State senator, Art dutifully serves Abington, Cheltenham, Jenkintown, Rockledge, and Springfield in our shared Montgomery County, as well as Mt. Airy, Germantown, West Oak Lane, Logan, and Chestnut Hill in Philadelphia.

In Harrisburg, Art tackles issues at the heart of his communities: voting rights, gun rights, homelessness, and poverty, including his yearslong advocacy to raise the minimum wage.

When he is not fighting for us, you might find Art riding his bike and connecting with neighbors. Together with his wife, Julie, co-chair of the Cheltenham School District, the Haywoods are community leaders. I congratulate Art.

CELEBRATING 10TH ANNIVERSARY OF NATIONAL APPRENTICESHIP WEEK

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

Mr. GIMENEZ. Mr. Speaker, I rise today to celebrate National Apprenticeship Week, a time to recognize the value of hands-on training and the incredible opportunities of apprenticeships that are offered to American workers and businesses.

As a strong believer in the dignity of hard work and the power of education, I know that apprenticeships serve as a vital bridge between learning and earning. They empower individuals to gain valuable skills in industries that form the backbone of our American economy, all while earning a paycheck and building a lifelong career.

Whether in AI technology, cybersecurity, construction, or countless other fields, these programs open pathways of success for countless Americans. In south Florida and across the Nation, apprenticeships transform lives and strengthen our communities.

Apprenticeships are not just investments in the people of our community, they are investments in America's competitiveness on the global stage.

On this 10th anniversary of National Apprenticeship Week, let us continue to champion programs that open doors for young people and working families so that we can build a stronger, more skilled workforce for generations to come.

FUNDING LIVONIA'S SENIOR WELLNESS CENTER

(Ms. TLAIB asked and was given permission to address the House for 1 minute.)

Ms. TLAIB. Mr. Speaker, it is an honor to present the city of Livonia in the beautiful 12th Congressional District with \$1.25 million in community project funding for their new senior wellness center.

There are 30,000 seniors who are 60 or older living in the city of Livonia, and this facility will provide them with a better quality of life as an accessible resource with services and programs.

Earlier this year, I was honored to attend the groundbreaking for the new project with Mayor Brosnan and a number of other elected officials.

Our seniors have played a vital role in shaping our communities, especially communities like Livonia, and it is our responsibility to ensure that they retire with dignity, respect, and access to the resources they need.

I am honored to be able to fight in Congress for all of my seasoned residents in Livonia and throughout the 12th Congressional District. I will continue to always have their back.

RECOGNIZING NEW YORK STATE PURPLE HEART TRAIL

(Ms. TENNEY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. TENNEY. Mr. Speaker, New York has a long and distinguished history of supporting our servicemembers and veterans, from the battlefields of the Revolutionary War to those serving today at Fort Drum and Niagara Falls Air Reserve Station. It is our duty to honor these courageous individuals in New York-24.

We especially remember the members of our armed services who have been

wounded in combat and awarded the Purple Heart, a symbol of the highest form of service and sacrifice to our country. The Purple Heart Memorial in Niagara County and the Purple Heart Municipalities along the United States Purple Heart Trail help ensure that their bravery is recognized and preserved for generations.

Today, I rise to advance these efforts by officially proclaiming New York's 24th Congressional District as a Purple Heart Congressional District. This designation will place New York-24 on the New York State Purple Heart Trail, preserving the legacy of Purple Heart recipients for generations. It is a tribute to the exceptional men and women who have sacrificed for our Nation and a reminder to never forget the true cost of freedom.

□ 0915

HONORING AND REMEMBERING LT. CMDR. LYNDSEY EVANS AND LT. SERENA WILEMAN

(Mr. LARSEN of Washington asked and was given permission to address the House for 1 minute.)

Mr. LARSEN of Washington. Mr. Speaker, today I rise to honor and remember Lieutenant Commander Lyndsay Evans and Lieutenant Serena "Dug" Wileman, two naval aviators who died during a routine training flight near Mount Rainier on October 15.

Lieutenant Commander Evans and Lieutenant Wileman were exemplary leaders who deeply believed in their country, their mission, and their fellow naval aviators. Both natives of California, Lieutenant Commander Evans and Lieutenant Wileman proudly served their country with the Electronic Attack Squadron, or VAQ-130, also known as the Zappers, which is based at Naval Air Station Whidbey Island in my district.

Both recently returned from a 9-month deployment at sea, distinguishing themselves in combat operations to defend U.S. and coalition forces and ensure freedom of navigation in the Red Sea and the Middle East.

In a tribute to Lieutenant Commander Evans and Lieutenant Wileman, Naval Air Station Whidbey Island wrote that beyond their names and ranks, they were role models, trailblazers, and women who influenced and touched countless people on the flight deck and well beyond.

My sympathies are with the families of Lieutenant Commander Evans and Lieutenant Wileman. On behalf of my constituents, I thank them for their service and sacrifice.

REMEMBERING TED OLSON

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

Mr. TAKANO. Mr. Speaker, I rise to remember a giant of the legal world, Ted Olson. It may seem odd that a Democrat would stand on the floor of the House of Representatives to honor this rock-ribbed Republican lawyer.

Remember, this is the man who successfully argued *Bush v. Gore*, and later represented the Bush administration before the Supreme Court. Mr. OLSON's conservative vision did not come at the expense of those who some of his peers sought to relegate to the margins.

He stood up for people like Dreamers and LGBTQ+ Americans because he understood that everyone had the right to pursue the American Dream.

I am personally grateful that he took up and won *Hollingsworth v. Perry*, the case that overturned California's Proposition 8 and restored marriage equality to my home State of California.

As we honor Mr. OLSON, I remain hopeful that my Republican friends will honor his vision for conservatism, one that brings people together and not divides them.

STOP TERROR-FINANCING AND TAX PENALTIES ON AMERICAN HOSTAGES ACT

Mr. SMITH of Missouri. Mr. Speaker, pursuant to House Resolution 1576, I call up the bill (H.R. 9495) to amend the Internal Revenue Code of 1986 to postpone tax deadlines and reimburse paid late fees for United States nationals who are unlawfully or wrongfully detained or held hostage abroad, to terminate the tax-exempt status of terrorist supporting organizations, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 1576, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is adopted and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 9495

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 "Stop Terror-Financing and Tax Penalties on American Hostages Act".

SEC. 2. POSTPONEMENT OF TAX DEADLINES FOR HOSTAGES AND INDIVIDUALS WRONGFULLY DETAINED ABROAD.

(a) *IN GENERAL.*—Chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after section 7510 the following new section:

"SEC. 7511. TIME FOR PERFORMING CERTAIN ACTS POSTPONED FOR HOSTAGES AND INDIVIDUALS WRONGFULLY DETAINED ABROAD.

"(a) TIME TO BE DISREGARDED.—

"(1) IN GENERAL.—The period during which an applicable individual was unlawfully or wrongfully detained abroad, or held hostage abroad, shall be disregarded in determining, under the internal revenue laws, in respect of any tax liability of such individual—

"(A) whether any of the acts described in section 7508(a)(1) were performed within the time prescribed thereof (determined without regard to extension under any other provision of this subtitle for periods after the initial date (as determined by the Secretary) on which such individual was unlawfully or wrongfully detained abroad or held hostage abroad),

"(B) the amount of any interest, penalty, additional amount, or addition to the tax for periods after such date, and

"(C) the amount of any credit or refund.

"(2) APPLICATION TO SPOUSE.—The provisions of paragraph (1) shall apply to the spouse of any individual entitled to the benefits of such paragraph.

"(b) APPLICABLE INDIVIDUAL.—

"(1) IN GENERAL.—For purposes of this section, the term 'applicable individual' means any individual who is—

"(A) a United States national unlawfully or wrongfully detained abroad, as determined under section 302 of the Robert Levinson Hostage Recovery and Hostage-Taking Accountability Act (22 U.S.C. 1741), or

"(B) a United States national taken hostage abroad, as determined pursuant to the findings of the Hostage Recovery Fusion Cell (as described in section 304 of the Robert Levinson Hostage Recovery and Hostage-Taking Accountability Act (22 U.S.C. 1741b)).

"(2) INFORMATION PROVIDED TO TREASURY.—For purposes of identifying individuals described in paragraph (1), not later than January 1, 2025, and annually thereafter—

"(A) the Secretary of State shall provide the Secretary with a list of the individuals described in paragraph (1)(A), as well as any other information necessary to identify such individuals, and

"(B) the Attorney General, acting through the Hostage Recovery Fusion Cell, shall provide the Secretary with a list of the individuals described in paragraph (1)(B), as well as any other information necessary to identify such individuals.

"(c) MODIFICATION OF TREASURY DATABASES AND INFORMATION SYSTEMS.—The Secretary shall ensure that databases and information systems of the Department of the Treasury are updated as necessary to ensure that statute expiration dates, interest and penalty accrual, and collection activities are suspended consistent with the application of subsection (a).

"(d) REFUND AND ABATEMENT OF PENALTIES AND FINES IMPOSED PRIOR TO IDENTIFICATION AS APPLICABLE INDIVIDUAL.—In the case of any applicable individual—

"(1) for whom any interest, penalty, additional amount, or addition to the tax in respect to any tax liability for any taxable year ending during the period described in subsection (a)(1) was assessed or collected, and

"(2) who was, subsequent to such assessment or collection, determined to be an individual described in subparagraph (A) or (B) of subsection (b)(1), the Secretary shall abate any such assessment and refund any amount collected to such applicable individual in the same manner as any refund of an overpayment of tax under section 6402."

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 7510 the following new item:

"Sec. 7511. Time for performing certain acts postponed for hostages and individuals wrongfully detained abroad."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of enactment of this Act.

SEC. 3. REFUND AND ABATEMENT OF PENALTIES AND FINES PAID BY ELIGIBLE INDIVIDUALS.

(a) IN GENERAL.—Section 7511 of the Internal Revenue Code of 1986, as added by section 2, is amended by adding at the end the following new subsection: