

# EXTENSIONS OF REMARKS

## UNITED STATES-TAIWAN EXPEDITED DOUBLE-TAX RELIEF ACT

SPEECH OF

**HON. BETTY McCOLLUM**

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, January 15, 2025*

Ms. McCOLLUM. Mr. Speaker, I rise today in support of H.R. 33, the United States-Taiwan Expedited Double-Tax Relief Act.

When a United States resident or business has income subject to taxation in another country, or vice-versa, they face double taxation and must pay both U.S. taxes and taxes of the other nation. However, the United States may enter into a tax treaty with a country to mitigate this double-taxation for residents and companies earning income in each of the countries. The United States has entered into these bilateral tax treaties with 60 other countries.

The United States and China have a bilateral tax treaty dating to 1984, which sets the reciprocal rate of withholding at a reduced rate of 10 percent. However, this treaty has not covered residents of Taiwan, Hong Kong, or Macau. H.R. 33 would create a legislative fix to the double-taxation of Taiwanese residents and companies earning income in the United States by reducing the withholding tax rates on certain U.S. income from 30 percent to 10 percent. These provisions would not go into effect until Taiwan provides those same benefits to U.S. persons and businesses. This bill would bring our tax policy for Taiwan into alignment with the rates in our tax treaty with China.

In 2022, I was proud to support the CHIPS and Science Act (Pub. L. 117–167), a law to bring semiconductor supply chains back to the United States. CHIPS investments are already creating jobs and improving our national security, including through a \$123 million award to Polar Semiconductor in Minnesota that will double their production capacity for sensor and power chips. Taiwan leads the market in semiconductor manufacturing and thanks to the CHIPS and Science Act, the Taiwan Semiconductor Manufacturing Company (TSMC) announced last April that it would make an over \$65 billion investment in a semiconductor factory in Arizona, the largest direct foreign investment in a new project in United States history.

Passage of H.R. 33 will incentivize further investment from Taiwan into the United States which will create more jobs for hardworking Americans and strengthen our domestic supply chains. I join my colleagues in supporting this legislation.

## PERSONAL EXPLANATION

**HON. BRITTANY PETERSEN**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Ms. PETERSEN. Mr. Speaker, due to travel restrictions related to my pregnancy, I was unable to travel to D.C. to vote. Had I been present, I would have voted YEA on Roll Call No. 13; YEA on Roll Call No. 14; and YEA on Roll Call No. 15.

## TRIBUTE TO LOUISVILLE METRO COUNCILMAN PAT MULVIHILL

**HON. MORGAN McGARVEY**

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

McGARVEY. Mr. Speaker, I rise today to pay tribute to Louisville Metro Councilman Pat Mulvihill for his outstanding leadership and dedicated service to improving the lives of residents in Louisville Metro's Council District 10.

Since his election in 2015 and subsequent re-elections in 2016 and 2020, Councilman Mulvihill has represented the communities of District 10 with distinction, including neighborhoods such as Petersburg, Buechel, West Buechel, Bashford Manor, Watterson Park, Camp Taylor, Parkway Village, and many others. His steadfast commitment has brought tangible improvements to these neighborhoods and the people he serves.

Councilman Mulvihill's leadership as Democratic Caucus Chair and President Pro-Tem of the Louisville Metro Council, as well as Chair of several key committees—including Labor & Economic Development, Public Works, Facilities, Transportation & Accessibility, and Government Accountability, Ethics & Intergovernmental Affairs—has showcased his dedication to ethical governance, economic development, and public service.

Through his efforts, he has sponsored impactful legislation such as the Itinerant Vendors Ordinance, Pedestrian Safety Ordinance, and Illegal Firearms Discharge Ordinance, each designed to improve safety, accountability, and the quality of life for citizens. Councilman Mulvihill's support for critical infrastructure projects, including sidewalk connectivity, the Beargrass Creek Walking Path and Pedestrian Bridge, pickleball courts, and landscaped traffic islands, reflects his vision for a more connected and accessible community.

Councilman Mulvihill's advocacy for preserving Kentucky's history and culture is evident in projects like the Camp Zachary Taylor Memorial Park initiatives, including the replacement of the Norton Pool, the Naturalization Monument and Memorial Plaque, and the preservation of the Motor Pool's architectural components for a future World War I museum.

Beyond Councilman Mulvihill's legislative and infrastructural accomplishments, his dedication to fostering community spirit is demonstrated by the annual events he has supported, such as the Germantown Blues Festival, Schnitzelburg Walks, George Rogers Clark Park Fall Festival, and Boo at the Zoo. These events have strengthened bonds within the community and celebrated the unique heritage of District 10.

Mr. Speaker, Councilman Mulvihill's tireless work and unwavering dedication to public service have left a lasting legacy. I express my profound gratitude for his leadership, vision, and service, and I wish him well in his future endeavors.

## CELEBRATING THE 65TH ANNIVERSARY OF SENIOR CITIZENS INC.

**HON. EARL L. "BUDDY" CARTER**

OF GEORGIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Mr. CARTER of Georgia. Mr. Speaker, I rise today to honor Senior Citizens, Inc., a cornerstone of our community in Savannah, Georgia, as they celebrate their 65th anniversary.

Since 1959, this remarkable organization has been dedicated to helping older adults age successfully, providing essential services that enhance their quality of life.

Senior Citizens, Inc. offers a comprehensive range of programs, including in-home care, Meals on Wheels, adult day health services, and The Learning Center, which provides lifelong learning opportunities. Their Care Navigators serve as a vital resource, connecting seniors and their families to the support they need. Through initiatives like the Senior Companions program, volunteers provide friendship and assistance to their older neighbors, fostering a sense of community and belonging.

Their commitment to our veterans through partnerships like the VetAssist Program ensures that those who have served our country receive the care they deserve. As the representative of Georgia's First Congressional District, I am deeply grateful for the unwavering dedication of Senior Citizens, Inc. Their compassionate service has touched countless lives, embodying the spirit of community and care that makes our district exceptional.

Please join me in congratulating Senior Citizens, Inc. on 65 years of outstanding service and in wishing them continued success in the years to come.

## CELEBRATING THE LIFE OF SAM MOORE

**HON. LINDA T. SÁNCHEZ**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Ms. SÁNCHEZ. Mr. Speaker, I rise today to honor the life and legacy of Sam Moore, who passed away last week at the age of 89.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

Sam Moore was a legendary soul singer whose voice became a cornerstone of the 1960's music scene. Born on October 12, 1935, in Miami, Florida, he rose to fame as one half of the iconic duo Sam & Dave.

Alongside his partner Dave Prater, Sam recorded unforgettable hits like "Soul Man" and "Hold On, I'm Comin'." Bridging rhythm and blues, gospel, and soul, their songs are still celebrated today for their raw energy and emotional depth.

After parting ways with Dave in the 1970's, Sam pursued a successful solo career, continuing to influence generations of musicians. He earned multiple Grammy Awards and was inducted into the Rock and Roll Hall of Fame.

When Sam looked to retire, he learned that his record company had not been properly paying his royalties and that he had barely any money in his pension, leading Sam to become an advocate for artists' rights. It's through that advocacy that I had the pleasure of getting to know Sam and his lovely wife, Joyce.

Sam Moore's contributions to music have left a lasting imprint, influenced generations of artists and ensured his place as one of soul music's most celebrated figures. And his story reminds us of the importance of the arts in our society and the need to fairly compensate artists for their work.

#### INTRODUCTION OF THE YOUNG AMERICANS FINANCIAL LITERACY ACT

**HON. ANDRÉ CARSON**

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Mr. CARSON. Mr. Speaker, today I am pleased to re-introduce the *Young Americans Financial Literacy Act*. Financial literacy is critical to ensuring future financial responsibility. According to the Council for Economic Education's 2024 Survey of the States, 35 states now require high school students to take a personal finance course to graduate, an increase of 12 states since 2022.

Congress has an opportunity and a responsibility to address the pressing needs of individuals faced with losing their financial stability and the challenges of economic uncertainty. This should include financial literacy education reform and long-term solutions to prevent future personal financial disasters. Research-based financial literacy education programs are needed to reach individuals at all ages and socioeconomic levels, particularly those facing unique and challenging financial situations, such as high school graduates entering the workforce, soon-to-be and recent college graduates, young families, and to address the unique needs of military personnel and their families. High school and college students exposed to cumulative financial education show an increase in financial knowledge, which drives increasingly responsible behavior as they become young adults.

According to the Government Accountability Office, giving Americans the information they need to make effective financial decisions can be critical to their well-being and the country's economic health. The global financial crisis, when many borrowers failed to understand the risks associated with certain financial products

fully and currently, the economic hardships presented by the sudden disruptions caused by the spread of COVID-19, underscore the need to improve individuals' financial literacy and empower all Americans to make informed financial decisions. This is especially true for young people as they earn their first paychecks, secure student aid, and establish financial independence. Therefore, focusing on economic education, financial literacy efforts, and best practices for young people between the ages of 8 and 24 is of utmost importance.

America should lead the world with the best-educated students who will drive our economic innovation and success, so please join me in cosponsoring the *Young Americans Financial Literacy Act*. This act:

Establishes a grant program in the Bureau of Consumer Financial Protection to develop and implement financial literacy programs for young people ages 8 to 24;

Incentivizes the development of partnerships between institutions of higher education, local educational agencies, non-profit organizations, and financial institutions to develop programs aimed at young Americans in different phases of their life;

Ensures the development of evidence-based instructional material that is geared towards targeted groups and addresses unique life situations, including bankruptcy, foreclosure, student loans, credit card misuse; and

Conducts ongoing assessment and accountability of the program over the short- and long-term to ensure that grant money achieves the most significant impact.

I urge all of my colleagues to join me in supporting the *Young Americans Financial Literacy Act*.

#### RECOGNIZING CATHERINE LOIS PLAFCAN'S 100TH BIRTHDAY

**HON. BRIAN K. FITZPATRICK**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Mr. FITZPATRICK. Mr. Speaker, I rise today to recognize Mrs. Catherine Lois Plafcan, a remarkable constituent from my district, and to pay tribute to her on the celebration of her 100th birthday. It is a distinct honor to pay tribute to Mrs. Plafcan on this joyous occasion and to highlight the extraordinary life and contributions that endear her to so many in our community.

Catherine was born and raised in West Philadelphia and graduated from West Philadelphia High School in May of 1944. During her time in high school, she saw her brother, cousins, and friends enter military service to fight in World War II. She attended business school once she graduated high school to work as a secretary at the Philadelphia Naval Home.

Catherine met her husband John Plafcan playing bingo with friends in Mont Clare, Pennsylvania. They married on June 20, 1953, and were happily married for 52 years before John lost his battle with ALS. They had 3 children: Mark, John, and Tina.

Catherine enjoyed sketching landscapes and clothing. She loved to design dresses and coats and dreamed of becoming a fashion designer. Throughout her 100 years, Catherine has exemplified a spirit of resilience, gen-

erosity and dedication and has been an integral member of our community. Catherine truly embodies the spirit of family. She has spent her life putting her family first and her unwavering dedication to her children, grandchildren, nieces, nephews, grandnieces and grandnephews is noticed by all who know her. Catherine's commitment to her family is evident in the countless memories she has helped create, and she continues to inspire those around her with her words of wisdom and enduring love.

Mr. Speaker, I ask my esteemed colleagues in the U.S. House of Representatives to please join me in extending our heartfelt congratulations, sincere well-wishes, and all of God's Blessings to Catherine Lois Plafcan on the celebration of her 100th birthday.

#### RECOGNIZING THE CAREER OF MS. KATHY WAGAMAN

**HON. BILL HUIZENGA**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Mr. HUIZENGA. Mr. Speaker, I rise today to recognize the career of Ms. Kathy Wagaman, Executive Director of the South Haven Area Chamber of Commerce. Beginning in 2011, Kathy's leadership has been instrumental in the introduction of many programs and initiatives aimed at increasing opportunity and prosperity for businesses throughout the South Haven area. As Kathy looks forward to retirement, Southwest Michigan is grateful for the dedication she has shown throughout her career.

Kathy first visited South Haven in 1988 when she arrived aboard her 29-foot sailboat, this visit sparked a passion for South Haven and all those who call it home. Throughout her career, she has served in many roles including General Sales Manager for the Battle Creek Radio Group, Business Manager for the Holland Rescue Mission, and as a small business owner, Kathy even possesses a U.S. Coast Guard 100-ton captain's license. Regardless of her role, Kathy leads with passion and makes all those around her better.

Under her leadership, the South Haven Area Chamber of Commerce has expanded to 457 business and nonprofit members, taken leadership of the farmers market, SNAP programs, and the National Blueberry Festival, and implemented innovative programs like Project Fresh and Youth in Business. Under Kathy's leadership, South Haven has become an even more special place to live, work, and raise a family.

Mr. Speaker, please join me in thanking Ms. Kathy Wagaman for her commitment to the South Haven Area Chamber of Commerce, its members, and all residents of Southwest Michigan.

#### RECOGNIZING LOCAL BROADCASTING LEGEND KEN THOMAS

**HON. PETE STAUBER**

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, January 16, 2025*

Mr. STAUBER. Mr. Speaker, I rise today to recognize the career and contributions of