

Care for Kids Award recipients, and Healthy Families Fairfax certainly exemplifies the positive impact that county-wide programs hope to achieve.

Mr. Speaker, in closing, it is an honor to extend my warm congratulations to Healthy Families Fairfax for all of their achievements. The recognition by the National Association of Counties is well deserved. I call upon my colleagues to join me in wishing the Healthy Families Fairfax future success.

#### HONORING OAK CLIFF LIONS CLUB

### HON. MARTIN FROST

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. FROST. Mr. Speaker, I rise today to honor the Oak Cliff Lions Club. This organization has served the Oak Cliff Community faithfully and continually now for seven decades. It is with great pleasure that I congratulate them on their 70th Anniversary. I am proud to be a member of such an organization, one that promotes education, leadership, strong values, and togetherness.

Lions commit themselves to improving the lives of everyone. They are always determined to help the less fortunate, whether they are thousands of miles away, or just down the street. Through the Lions Club, young people can earn scholarships to participate in both international exchanges and community outreach programs.

Lions Clubs not only promote service to their communities, but to the entire world, with over 1.4 million members in 190 countries. In today's global society, Lions clubs are perhaps more important than ever before. Oak Cliff Lions are looking forward to the challenges of today and tomorrow with optimism and unwavering loyalty. Our message is simple but clear. We serve.

Since Lions clubs were established, Lions have been dedicated to giving something back, and I am certain that the Oak Cliff Lions Club will continue its tradition of selfless service and pride in our great community.

#### A BILL TO PERMIT COOPERATIVES TO PAY DIVIDENDS ON PREFERRED STOCK WITHOUT REDUCING PATRONAGE DIVIDENDS

### HON. WALLY HERGER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. HERGER. Mr. Speaker, today I rise to introduce the Cooperative Dividend Equity Act. This legislation will help to end an unfair tax on cooperatives and their members.

As those of us from agricultural and rural areas can attest, cooperatives play a vital role in many Americans' lives. Whether it be farmers pooling their resources in order to survive in the global marketplace, consumers maximizing their buying power through volume purchasing, or healthcare facilities providing community-based services—cooperatives facilitate people working together for a common good.

One of the greatest challenges facing cooperatives today is access to capital. In order

to raise much needed capital and avoid further debt, many cooperatives are considering issuing preferred stock. However, under the current tax laws, stock dividends paid to stockholders are taxed three times: (1) When they are earned by the cooperative; (2) when received by the stockholder; and (3) at the corporate level when earnings are distributed.

Members of cooperatives are taxed on income generated by the cooperative. The cooperative itself, however, is not taxed so long as any "patronage income" is distributed to its members. Cooperatives frequently earn at least some non-member, or "nonpatronage," income. Much like a corporation, a cooperative must pay taxes on such nonpatronage income, just as the stockholder, whether a member or non-member, must also pay tax on that income when it is distributed as a dividend. Unlike a corporation, however, cooperatives must then pay what amounts to a third tax due to the operation of an obscure IRS rule.

The "dividend allocation rule" imposes a third level of taxation on the cooperative by reducing the amount of patronage dividends paid to cooperative members. Cooperatives, such as a typical farming cooperative, may deduct dividends paid to patrons from taxable income. IRS regulations, however, provide that net earnings eligible for the patronage dividend deduction are reduced by dividends paid on capital stock. This requirement has been interpreted to mean that even dividends paid out of nonpatronage earnings will be "allocated" to a cooperative's patronage and nonpatronage earnings in proportion to the relative amount of patronage/nonpatronage business done by the cooperative. This "allocation" significantly reduces the amount of net earnings from the patronage operation that may be claimed as a deduction, thus increasing the cooperative's level of taxation.

Put more simply, the "dividend allocation rule" allocates income already taxed against what would have otherwise been a deduction. As a result, cooperatives pay more taxes on income used to pay a dividend on stock than would a non-cooperative corporation.

It is time to end the triple taxation on cooperative income and give farmers, consumers, hospitals, and other coop members the flexibility they deserve in structuring their affairs. It is time to eliminate the dividend allocation rule and pass the Cooperative Dividend Equity Act of 2003.

#### EMERGENCY WARTIME SUPPLEMENTAL APPROPRIATIONS ACT, 2003

SPEECH OF

### HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 3, 2003*

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 1559) making emergency wartime supplemental appropriations for the fiscal year ending September 30, 2003, and for other purposes:

Mr. STARK. Mr. Chairman, I rise today in support of the wartime supplemental appropriations bill. Yet, I am greatly troubled by this vote.

The President's crusade to preemptively invade Iraq without regard to peace or diplomacy was wrong. I voted against the resolution giving him the authority to do so and remain opposed to this war. I continue to question the President's judgment as commander-in-chief. Yet, when our troops are in harms way, Congress has a duty to support them and support them we must.

This bill provides our men and women in uniform with the resources that I hope will bring a swift end to the war and minimize the loss of life. That is why I am voting in favor of it today.

#### HONORING THE POEMS OF STUDENTS FROM THE JFK INTERMEDIATE SCHOOL IN DEER PARK, NEW YORK

### HON. STEVE ISRAEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. ISRAEL. Mr. Speaker, I rise today to share the poems of the students of the JFK Intermediate School in Deer Park, New York.

Like all of us, the war in Iraq is on the minds of America's children. Students at the JFK Intermediate School have taken time to acknowledge the troops and thank them for their dedication and service to our country.

Kyle Thorn, age 10, writes: "I just want to thank you for protecting not only your country, you are also protecting your people. I also want to thank you for risking your life for every American when you don't even know them. You are what a true American citizen is. When you are out there in Iraq you are not only saluting your country, you are saluting the people in your country."

I join with these students in their continued support and appreciation for our troops at home and abroad and pray for their safe return home.

DEAR SERVICE MEN & WOMEN: Hi my name is Kyle Thorn, I am 10 years old and I live in Derr Park, Ny. I have an older brother who is 14 and a younger sister that is 6. I dont know if you know him but I have an Uncle whose in the Air National 106th Reserve. His name is George Kalamoros.

In this letter I just want to thank-you For protecting not only your country you are also protecting your people. I also want to thank-you for risking your life for every american when you dont-even know them. You are what a true american citizen is. When you are out there in Iraq you are not only saluting your country you are saluting the people in your country.

From,

KYLE THORN.

DEAR ALEX: hI my name is George. Ylitelo. I rote this Letter To Thank you for serving this country. I hope their is no war. You are thought of every day. IF their is A war Dont worry because you are not alone you have U.S.A.

This is the real world so that means George W. Bush mite make some kind of Deal. If he does not you have the Navy, Army, Air Force, Marines. I know you will make It threw the Long Days of hard work in the Desert.

You Friend,

GEORGE YLITELLO.

## PLEASE SAVE THE WORLD

(By Heather Lake)

DEAR SOLDIER: Hi, my name is Heather. I am 8 years old. But I will be 9 in April 24th. I want to thank you for volenteering to save the world from losing. Please pray to all that have died in your group that have tried to save this world. I hope you do well. Be carefully with the weapons. We are sending things like: Toilet paper, newspaper, pictures, tishuses, chap stick. I hope you do really really well. I hope you get binladin Hussan.

Thank you and win the war.

P.S. Thank you for your time.

## OUR FREEDOM FIGHTERS

(By Mrs. Orofino's Fourth Graders)

John F. Kennedy Intermediate School, Deer Park School District, Deer Park, New York  
You're our Knights in Shining Armor.  
The personnel carriers your steeds and body protection.  
Thundering over the desert on toward Baghdad.  
You left home and traveled to foreign lands in the name of Freedom.  
You crossed thousands of miles,  
Leaving your loved ones behind.  
You crossed barren lands over hundreds of miles through the desert.  
Listening to artillery fire.  
Treating Iraqi citizens  
With Kindness and Respect.  
Thank you for being our heroes, the World's Protectors of Liberty and Justice.  
"Let Freedom Ring!"

## TO OUR MARINES

(By Jessica Gulotta)

When you are out there in your tanks  
I am giving you a special thanks.  
I truly trust you. I really do.  
Leaving your homes and families too.  
Keep your hopes up; it will get you through.  
Heroes, Heroes, that's what you are.  
You left your homes and traveled far  
Off to war, hoping an end will soon come.  
Just fight, fight, fight, and then you're done.

## HONORING HARRY BLOWEY

**HON. SCOTT McINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to recognize Harry Blowey and his contributions to this country. Harry began his service to our nation in the 1940s, serving in the Navy in the Pacific theatre during World War II, and today I would like to honor his accomplishments before this body of Congress and this nation.

Harry was aboard an aircraft carrier, the USS *Bismarck* Sea, during the battle for Iwo Jima when his ship was hit by two Japanese kamikazes. The explosions broke the ship in half, and as the ship sank, Harry lowered himself down a line and jumped into the water, keeping himself afloat for five hours before he was rescued. Harry's ship was the last American aircraft carrier sunk in World War II.

Harry also served as a belly-gunner during the battles for Leyte and Luzon in the Philippine Islands, earning the Distinguished Flying Cross, a Navy and Marine Corps medal for heroism, and three air medals for special com-

bat missions. Now Harry is continuing to serve his country by sharing his story with his neighbors and the Veterans' History Project, ensuring that his experiences will be permanently archived at the U.S. Library of Congress.

Mr. Speaker, it is a great privilege to honor Harry Blowey for his service to this country. He served selflessly during a time when our country was in great need. His actions have brought great credit to himself and his nation, and his willingness to share his story with posterity will benefit generations to come. Thanks, Harry, for your service to this nation.

## PERSONAL EXPLANATION

**HON. ERNIE FLETCHER**

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. FLETCHER. Mr. Speaker, on Monday, April 7, 2003, had I been present for rollcall vote Nos. 109, 110, and 111, I would have voted the following way: Rollcall vote No. 109—"aye"; Rollcall vote No. 110—"aye"; Rollcall Vote No. 111—"aye."

TRIBUTE TO 2003 NCAA CHAMPIONS  
SYRACUSE UNIVERSITY**HON. JAMES T. WALSH**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. WALSH. Mr. Speaker, I rise today to honor the Syracuse University Orangemen. Last night, Syracuse laid claim to the school's first Division I Basketball National Championship after defeating the University of Kansas, 81-78. In addition to the players and coaching staff, many deserve recognition, including school administrators, faculty, staff, alumni, students, and one of the most loyal fan bases in all of collegiate athletics.

Mr. Speaker, as you may know, Syracuse has been to the Final Four before. Last night's championship game proved for Head Coach Jim Boeheim that the third time was the right time as his Orangemen came full circle to defeat a national powerhouse in the Louisiana Superdome, avenging a heartbreaking 1987 loss to Indiana in the same facility. Preparing for a championship match up against a senior-led Kansas team is not an easy task. Jim deserves much credit for his young team's outstanding determination and accomplishment.

Knowing Coach Boeheim personally, I would like to congratulate him here on the House floor. He is Syracuse basketball. Coaching his alma mater for twenty-seven years and being part of Syracuse basketball for more than half his life, this championship is deserved not only for all of Syracuse's supporters and community but for the coach himself. Also deserving praise this afternoon is Head Assistant Coach Bernie Fine and the rest of the Syracuse coaching staff.

Syracuse's championship team was led by Final Four MOP, freshman Carmelo Anthony, with outstanding support from Gerry McNamara, Billy Edelin, Kueth Duany, Hakim Warrick, Craig Forth, Jeremy McNeil, and Josh Pace. This young team demonstrated poise, presence, and pride in their perform-

ance throughout the tournament and all season long.

The Orangemen's win last night certifies that Syracuse is a national college basketball powerhouse. Congratulations to the entire Syracuse University community. We are proud of you.

TRIBUTE TO THE FRIENDS OF  
NORRIS COTTON CANCER CENTER**HON. CHARLES F. BASS**

OF NEW HAMPSHIRE

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. BASS. Mr. Speaker, I rise today to honor the contributions made by the Friends of Norris Cotton Cancer Center in Lebanon, New Hampshire.

Whereas the Friends of Norris Cotton Cancer Center began in 1982, when a group of civic-minded citizens, all friends of Senator Norris Cotton, founded an organization to support Norris Cotton Cancer Center, which was established in 1972, through the efforts of Senator Norris Cotton and Dr. Frank Lane.

Whereas the Friends of Norris Cotton Cancer Center have lived up to their stated purpose to promote the welfare of the Cancer Center at Dartmouth-Hitchcock Medical Center during the past two decades.

Whereas the Friends of Norris Cotton Cancer Center have adopted the Audrey Prouty Century Ride & Fitness Walk as its signature fundraiser.

Whereas the Prouty first began 22 years ago when four nurses rode 100 miles through the White Mountains of New Hampshire as a tribute to one patient's courage in her battle with ovarian cancer.

Whereas last year's proceeds from the Prouty enabled Norris Cotton Cancer Center researchers to continue their work assessing a person's genetic risk for cancer, developing new and better medications to fight the disease, and advancing basic science investigations critical to finding a cure for cancer.

Whereas the recent purchase of an Agilent Microarray System, a powerful weapon in the war against cancer, was made possible through the work of the Friends of Norris Cotton Cancer Center has made possible the identification of previously unidentified targets within tumors and the development of novel drugs to attack and hopefully kill these tumors.

Whereas the continued fundraising efforts of the Friends of Norris Cotton Cancer Center through the Prouty and other venues will most assuredly translate into even more discoveries in the search for a cure for cancer.

Therefore I invite my colleagues in the House of Representatives to join me in extending heartfelt appreciation and admiration to the Friends for their contributions towards the cure for cancer in our lifetime.

## TRIBUTE TO JERRY PINO

**HON. SCOTT McINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 2003*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to recognize Sergeant