

The Butchers have a long history of service to their country: Mrs. Butcher served in the Air National Guard for 14 years, and Mr. Butcher spent 26 years in the U.S. Air Force. When asked why they use their restaurant to lead patriot efforts, Mr. Butcher said, "Its like anything else, it's just something you naturally know is right. There are a lot of organizations out there that need help."

Again, I commend Mr. and Mrs. Butcher for their efforts in Pataskala and congratulate them on being finalists for the Restaurant Neighbor Award.

CONFERENCE REPORT ON H.R. 4520;
AMERICAN JOBS CREATION ACT
OF 2004

SPEECH OF

HON. ANDER CRENSHAW

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 7, 2004

Mr. CRENSHAW. Mr. Speaker, I rise today to express my strong opposition to an unfair tax increase contained in the conference report of H.R. 4520, the American Jobs Creation Act of 2004.

Overall I believe this bill is well crafted and contains a great number of provisions that will significantly benefit individuals, businesses and other job creators in this Nation. I commend the Ways and Means Committee and Chairman Bill Thomas for their hard work and determination on this complex and vital piece of legislation.

I must, however, express my strong opposition to an unfair tax increase for Florida's cigar manufacturers. A provision added in the final hours of the conference will force cigar makers to pay for a tobacco buyout that has nothing to do with the kind of tobacco used in cigars. This new provision—which was not included in either the House or Senate-passed versions of the American Jobs Creation Act—amounts to a \$282 million tax increase and Florida companies will pay more than 75 percent of this new tax.

Mr. Speaker, well over 95 percent of the tobacco grown in this country is produced under a federal price support program. Cigar manufacturers do not use the type of tobacco produced under this program. According to industry reports, 99.9 percent of all quota tobacco produced in the United States in 2002 was used by someone other than a cigar manufacturer. Yet under the American Jobs Creation Act, cigar makers are being forced to finance the phase-out of this government support program. Assessing cigar makers for the tobacco buyout fails any test of fairness. We should not increase taxes on an industry by imposing so-called "assessments" unless the new tax has something to do with the purpose of the new program.

To make matters worse, the cigar tax assessments appear to be imposed unfairly within the cigar industry. The Internal Revenue Code distinguishes between "small" cigars and "large" cigars. Unlike cigarettes, cigars come in a wide variety of shapes, sizes, and weights. The tax code recognizes these distinctions. A 10 cent cigar is not taxed the same as a \$15 premium cigar. Under the tax code, a premium "large" cigar might pay an excise tax amount that is 25 times greater

than a small cigar. Small cigars make up a small percentage of sales in the overall market, and about 2 percent of all excise taxes on cigars are collected from small cigars. Yet under the American Jobs Creation Act, small cigar manufacturers will pay about 35 percent of the new assessments, unless the Secretary of Agriculture—when writing the rules—recognizes this distinction between small and large cigars. Otherwise, small cigar manufacturers will be assessed at a level that is far out of proportion with both their current excise tax burden and their overall market share.

Mr. Speaker, this is supposed to be a jobs bill, but ironically, I believe it will eliminate tobacco jobs in my state. For the Florida cigar industry, this provision is a job killer. I would hope this issue could be revisited in the future and a correction be made to reverse this unfair tax increase.

I look forward to working with the Secretary of Agriculture to fix this issue and ensure the tax is assessed on those manufacturers actually utilizing program tobacco. Since there is no per unit assessment level for cigars set in the bill, I trust the Secretary Will recognize the inherent differences in small and large cigars and set the assessment based on the market share of the product.

PAYING TRIBUTE TO CAROLYN
CLEMENS

HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. McINNIS. Mr. Speaker, I rise today to pay tribute to Carolyn Clemens, a dedicated employee of Delta County, Colorado who was recently honored for 25 years of impeccable service with the County. Carolyn is a responsible employee who engenders the trust of everyone she encounters, and I have the pleasure of recognizing her many years of service to her community before this body of Congress and this Nation.

Carolyn came to Delta with experience as a legal secretary and a background in accounting. She began her work with the county as an executive legal secretary to County Attorney and the County Commissioners where she obtained permits for all the counties gravel pits. Carolyn is currently an Administrative Assistant working directly with the County Administrator.

Mr. Speaker, Carolyn Clemens has spent 25 years serving her local government in Delta County. Her dedication to her community is highly commendable and I am honored to recognize her many years of service before this body of Congress and Nation. Thank you for all your hard work Carolyn, and I wish you, and your family all the best in your future endeavors.

RECOGNIZING DR. JOHN COBLE, OD

HON. RALPH M. HALL

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. HALL. Mr. Speaker, today I am honored to recognize Dr. John Coble of Greenville,

Texas, recipient of the 2004 American Optometric Association's Optometrist of the Year award.

After serving his country in the United States Army and Texas Army National Guard, Dr. Coble graduated from the University of Houston College of Optometry and began his distinguished career as an optometrist. He currently practices optometry in Greenville where he also serves as clinical staff at Presbyterian Hospital and as a liaison to the Medicare Carrier Advisory Committee. He is also active in the North East Texas Optometric Society, the Texoma Optometry Society, and the Student Texas Optometric Society.

Dr. Coble frequently dedicates his time and skill to a number of civic and volunteer organizations. He is active in the Greenville Chamber of Commerce, the Greenville Rotary Club, and the United Way of Hunt County. Additionally, Dr. Coble is involved in mentoring local youth, performing vision screenings for the Dallas Headstart program, coaching YMCA baseball and basketball teams, and serving as Boy Scout Leader.

Mr. Speaker, on behalf of the 4th District of Texas, I would like to congratulate and commend Dr. Coble for his recognition by the American Optometric Association and his continued involvement in the community.

HONORING MO FELLING

HON. DALE E. KILDEE

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. KILDEE. Mr. Speaker, I rise before you today to pay tribute to Mr. Mo Felling for attaining the honor of being the longest serving skilled trades committeeman in the history of UAW Local 599 in Flint, Michigan. On September 18, 2004, the UAW Local 599 members will honor Mr. Felling during their annual Walter Reuther award ceremony.

Mo Felling began his leadership career within UAW Local 599 in 1977 when he was elected to the post of Alternative Committeeman. In 1980 he was elected to the post of committeeman, a position he has held successfully to this date. His impeccable service and love for his fellow members is commendable. He is committed to upholding the mission set forth by Mr. Walter Reuther, which is to help people, and ensuring human dignity and social justice for all who are employed within the manufacturing automobile industry. I salute Mr. Felling for his great attention to detail and on a job well done.

Mr. Speaker, many people have greatly benefited from the leadership and service of Mr. Mo Felling. I ask my colleagues in the 108th Congress to please join me in congratulating him on obtaining his mark in history and in wishing him the very best in future endeavors.

CONGRATULATING TAIWAN ON ITS
NATIONAL DAY

HON. ALCEE L. HASTINGS

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Friday, October 8, 2004

Mr. HASTINGS of Florida. Mr. Speaker, October 10 marks the National Day of Taiwan,