

Sam Billison, Navajo Code Talker, was one of an elite group of veterans, and yet he was more. He was a teacher, a school principal and a superintendent, helping educate thousands of young people, and setting an example for all to follow. In all sense of the word, he was a true American hero. He shall be dearly missed.●

TRIBUTE TO SENIOR AIRMAN  
NICHOLAS P. SEMONELLE, THE  
UNITED STATES AIR FORCE AIR-  
MAN OF THE YEAR

● Mr. SESSIONS. Mr. President, I rise today to recognize the United States Air Force Airman of the Year for 2004, Senior Airman Nicholas P. Semonelle from Enterprise, Alabama.

Senior Airman Semonelle's recognition stems from his unique act of courage and bravery. On January 18, 2003, Senior Airman Semonelle was faced with a dangerous situation. Senior Airman Semonelle observed smoke from a nearby house that had caught fire and immediately called 911. Upon learning from a 14-year-old babysitter that three children were trapped inside, Semonelle immediately broke through a window and entered the burning structure to try to find the children. Despite the smoke and heat, Senior Airman Semonelle searched room to room locating a 7-year-old boy and evacuating him from the building. Without hesitation and regard for his own personal safety, he again risked his life to go back inside the home, now ablaze and filled with smoke, to locate and carry out a second child, a 3-year-old girl. Senior Airman Semonelle began a third rescue attempt of an 18-month-old baby girl still trapped in the now engulfed structure. Despite repeated attempts, the little girl could not be found. Emergency rescue personnel arrived to find the structure engulfed in flames, and were unable to locate the third child who did not survive. Senior Airman Semonelle, his brother-in-law who had helped with the rescues, and the two lucky children eventually collapsed on the ground in front of the house, exhausted and coughing from smoke inhalation.

Senior Airman Semonelle's quick action to enter the burning home and rescue those inside resulted in saving the lives of two children. His disregard for his own personal safety to save others is an act of bravery that warrants our gratitude. I commend this 1996 Elba High School graduate for his service to our country and for his bravery. He continues to distinguish himself, serving our country overseas in his assignment to the United States Air Force 435th Logistics Readiness Squadron at Ramstein Air Base, Germany. He is truly deserving of the recognition that the United States Air Force and the United Services Organization have bestowed on him as Airman of the Year.●

TRIBUTE TO PAT RAYMOND

● Mr. BENNETT. Mr. President, Pat Raymond prefers to be the person behind the person. She prefers to work behind the scenes, and as I can attest, late at nights, weekends, and holidays. For 30 years she has served the Senate faithfully, professionally, tirelessly, and as a stalwart advocate. But today I would like to put Pat front and center and thank her for her service to me and to the Senate.

For the past 2 years, Pat has worked as the clerk of the agriculture appropriations subcommittee that I chair. I have benefited from her institutional knowledge, her counsel, and her judgment. Because of consecutive reductions in the budget of the United States Department of Agriculture the last 2 years have been very challenging, but Pat has been up to the task. In 2003, even though the allocation to the subcommittee was nearly \$1 billion below the prior years enacted level, we produced a bill that the Senate approved with only one dissenting vote. Pat has developed strong working relationships not only with the staff of Senator KOHL, the subcommittee ranking member, but also with the staffs of Representatives BONILLA and KAPTUR, the House agriculture appropriations chairman and ranking member. These relationships have enabled the agriculture appropriations subcommittees of both chambers to work together and overcome the challenges posed by being required to do more with less.

After 30 years of service Pat will retire at the end of this Congress. I thank her for her dedication, for her hard work, and for a job well done. More than that, I wish her well, as she travels to Florida for a well deserved rest. But I know that "rest" won't last long—Pat is too young, too vigorous, and has too much to contribute not to get involved in something important right from the start.●

IN HONOR OF SUPERVISOR REX  
BLOOMFIELD

● Mrs. BOXER. Mr. President, it is my honor to speak in recognition of Supervisor Rex Bloomfield, a strong advocate for the preservation of open space, improvement of county services, and balanced planning for the future of Placer County.

Rex Bloomfield has dedicated the last 12 years as Supervisor to improving his community and Placer County. His many accomplishments are testament to his strong leadership and devotion to public service. By creating the Placer Legacy Program he has helped to preserve thousands of acres of open space and agricultural lands in Placer County. Committed to the fight for clean air, he initiated the Sacramento Ozone Summit and worked hard to adopt regional policies to reduce smog, for which he received the American Lung Association's regional award for outstanding leadership. Supervisor

Bloomfield established Placer County's first redevelopment area to help fund community projects, such as the Squaw Valley Community Park. Throughout his three terms in office he has made many improvements to his district. Four parks were built, miles of new trails for recreation were constructed, a new library was built with two others expanded, fire safe councils and fire fuels reduction programs were created, Sheriff substations in outlying areas were added, emergency personnel were provided more safety equipment and medical supplies, and a computerized emergency telephone system to warn residents of pending danger was established.

Rex Bloomfield has not only committed himself to the betterment of Placer County as supervisor, but also as a teacher and involved member of the community. His teaching career has spanned 31 years. He is currently teaching fifth grade at Alta Vista School in Auburn. He has been a board member with the Sierra Economic Development District, Sierra Planning Organization, Foothill Airport Land Use Commission, Placer County Air Pollution Control District, Placer County Flood Control and Water Conservation District, Colfax Veterans Memorial Hall Board, and Foresthill Veterans Memorial Hall Board.

I commend Rex for dedicating his life to his family and his community. His accomplishments have touched the lives of many, and his impact on his community and Placer County will be long remembered. I extend my sincere best wishes for his continued health, happiness, and good work. Rex Bloomfield is a distinguished member of the community, and it is with great pleasure that I recognize him today.●

TAXATION OF FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION MITIGATION GRANTS

● Mr. NELSON of Florida. Mr. President, in these final days of the 108th Congress, I would like to call attention to an issue of great consequence to the people of Florida and to other States that recently have been victimized by natural disasters.

This year, four hurricanes wrought a path of damage and destruction across Florida and other areas. The U.S. Congress was quick to provide Federal relief for victims of the storms, and we are grateful for this. Yet a June Internal Revenue Service ruling determines that this assistance ought to be taxed.

This means that if a homeowner accepts a \$25,000 Federal grant to elevate their flood prone home, the grant would be included in their taxable income. This unexpected tax liability could be financially devastating to a retiree living on a fixed income after already having faced the costs of hurricane cleanup. It also creates a strong disincentive for homeowners to participate in Federal mitigation programs,