the proliferation of weapons of mass destruction; and creating sustainable systems, reducing the environmental effects of human activities.

Closer to home, PNNL created a suite of modern facilities to support its national and international customers using Battelle, federal, State and third party funds . . . a complex unique in the DOE laboratory system. The Consolidated Laboratory complex allowed PNNL to vacate older facilities that were on the Hanford site.

PNNL developed and supported efforts to create a WSU Branch Campus in the Tri Cities, including joint appointments and federal/state partnership for a research laboratory on the WSU campus. PNNL has been a strong supporter of STEM education programs throughout Washington State, including early funding to build the Delta Prep school in the Tri-Cities.

I want to thank the generations of hardworking men and women who helped bring PNNL this far. I am proud of the Pacific Northwest National Laboratory, its work, and the boundless spirit of American innovation that has made it possible for the last 50 years.

IN RECOGNITION OF BLAISE ALAN DENTE FOR RECEIVING THE UNICO MAN OF THE YEAR AWARD FOR 2014

HON. MATT CARTWRIGHT

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. CARTWRIGHT. Mr. Speaker, I rise today in honor of Blaise Alan Dente for being awarded UNICO's ''Man of the Year'' Award for 2014. Mr. Dente is a lifelong resident of Pittston, Pennsylvania, and graduated from Seton Catholic High School. Mr. Dente received a Bachelor of Science in Hotel, Restaurant and Tourism from East Stroudsburg University of Pennsylvania. Today, he is the owner of Dente's Catering and Rental, which has been voted the Sunday Dispatch's ''Best Caterer of Greater Pittston'' in both 2011 and 2013.

Mr. Dente is a member of the American Culinary Federation, a national organization of chefs, cooks, and culinary students. Through this association, he obtained his certification as a Certified Chef de Cuisine, which he has held since 2003. He was also inducted as an ''honorary fellow'' in the American Academy of Chefs, the prestigious honor society within the American Culinary Federation. In addition, Mr. Dente is a member of the local chapter of ACF, Professional Chefs of Northeast Pennsylvanian. Within this local chapter, he has chaired several committees and has years of service in various chapter offices. Mr. Dente has also held the position of Chapter President and currently serves as the chapter's Chairman of the Board. In 2008, he was named Chapter Chef of the Year.

Mr. Dente is also an active member of the local community. He serves as a Eucharistic Minister, lector, and usher at his church, Our Lady of the Eucharist. Mr. Dente is a member of both the Wilkes-Barre and Greater Scranton Chambers of Commerce and sits on the Executive Board of Directors, Pittston Chamber of Commerce. In addition, Mr. Dente volunteers for the Pittston Tomato Festival Committee and is a Fourth Degree Knight of Columbus Council 372 & Assembly 948. He is also a member of the Color Guard Core Group and serves as Assembly Faithful Scribe. In 2010, Mr. Dente was named one of the ''Top 40 under 40'' Business Professionals. Mr. Dente is also a graduate of Leadership Wilkes-Barre.

It is a great honor to recognize Mr. Dente's many achievements and to congratulate him being UNICO's ''Man of the Year'' for 2014. I wish him continued success with his business and express my gratitude for his involvement in the community.

INTRODUCTION OF AMERICAN SOLUTION FOR SIMPLIFYING THE ESTATE TAX ACT OF 2014 (''ASSET ACT'')

HON. ANDY HARRIS

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. HARRIS. Mr. Speaker, one area of unfinished business for the 113th Congress is comprehensive tax reform, which would have given us the chance to reduce the burden of the Internal Revenue Code on families and businesses and would have stimulated economic growth.

Recognizing that tax reform is an issue that the 114th Congress should prioritize, I am introducing today a bill that offers a creative solution to the problems associated with the current federal estate tax. I want to note at the outset that I was an early cosponsor of Congressman BRADY's legislation to repeal the estate tax. However, as part of the tax reform process, Members of the Ways and Means Committee have demonstrated a willingness to consider a variety of policy suggestions and thus, in the interest of stimulating discussion, I am introducing the American Solution for Simplifying the Estate Tax Act of 2014, the ''ASSET Act.'' As I will explain further, the ASSET Act is intended to be a revenue-neutral solution that would provide a new voluntary simplified method for Americans with large estates to pay a fair share of taxes but without any of the distortive, inefficient effects created by the current method of collecting the estate tax.

The origins of the current federal estate tax arise out of the need to fund World War I and enactment of the Revenue Act of 1916. In that respect, this law has outlived its original purpose. It might come as a surprise to some that over the past 50 years, the much-debated federal estate tax has generated only around one percent of total federal tax collections and in 2013 brought in $14 billion, or around 4/10th of a percent of total tax revenue. When one considers the distortive effects of the current estate tax and the disproportionately low amount of revenue actually raised, it is incumbent upon us to identify more appropriate policy solutions.

The case for reform is dramatically illustrated by reviewing the data cited by the Joint Economic Committee (JEC) in its May 2006 study and updated in a July, 2012 study issued by the Republican staff of the JEC. The 2006 study indicated that individuals' costs of complying with the estate tax (avoiding wealth transfer taxes) roughly equals the revenue yield of the estate tax for the Treasury. Both studies demonstrated that the costs of the estate tax includes tens of millions of dollars of compliance costs, a substantial reduction in the capital stock of our economy, reduced savings/increased consumption, and the dissolution of family-run businesses. The 2006 study cited the Congressional Budget Office in saying that many estates that owed estate taxes had a tax liability in excess of their liquid assets, which is a key reason why many family-run businesses are liquidated prematurely or sold at firesale prices after the death of the primary owner.

One example of this problem is Maryland resident Jack Fitzgerald. Jack is a successful owner of a number of automobile dealerships. He has explained to me and to many others in Congress that he is kept up at night by concerns that he will pass away and that his heirs will have to liquidate his thriving small businesses in order to pay the federal estate tax. He routinely mentions the 1200 employees whose livelihoods depend to a great extent on him and his managers. To prevent against the risk of a forced liquidation, Jack says that he pays nearly $700,000 annually in life insurance premia so that his estate would have enough funds to cover the IRS tax liability. Those are funds that he could be reinvesting in his business, his employees, or otherwise using productively if the current estate tax were not looming in the distance. We all know of farmers, ranchers, and other family-run businesses that have to consider selling at an inopportune time in order to ensure that the tax man will get his share. One famous example was captured in the film, ''Secretariat,'' when the horse's owner almost has to sell him and the entire horse farm to pay the estate taxes after the patriarch's death, but she creatively developed an innovative syndication scheme to raise the $6 million and to keep the trailblazing horse and the farm within the family

My office has received letters in support of the ASSET Act from a diverse group of Marylanders, including a CPA, the owner of a minority/woman-owned public relations and advertising firm, the president of a general contracting firm, and the Maryland Auto Dealers Association. One gentleman, who is a farmer who also owns an agricultural business, wrote that ''the present federal estate tax law is very detrimental for businesses (whether it be a farm or other operating business) to pass onto the next generation. During my lifetime I have seen many hardworking farmers and business owners' lifetime work be sold upon their death in order to pay for the inheritance tax. This is a bad situation for creating and keeping jobs and it also creates a real hardship on families.''

Responding to their concerns and others I have heard on numerous occasions when meeting with constituents, the ASSET Act offers a new, simplified approach that will solve permanently the problems with the current estate tax. It permits individual taxpayers to opt-in to a new system in which death would no longer be a taxable event. By taking the uncertainty of death out of the question of how and when assets should be liquidated, the ASSET Act will contribute to economic growth and preserve the stability of companies. Small business owners, farmers, ranchers, and others will not have to live their lives fearing the tax liability imposed under the existing estate

tax and will not have to dismantle profitable companies, sell farms and ranches, over-purchase life insurance, and waste their money on lawyers and accountants with sheltering strategies.

Under the ASSET Act, individuals could make a ''down payment'' on their estate taxes during their earning years and then the government would rely upon traditional capital gains taxes to generate revenue from estate assets when sold. In the current draft of the ASSET Act, a taxpayer may ''opt in'' to this approach by agreeing to pay an additional one percent of his/her AGI each year. (If, based on Joint Committee on Taxation revenue estimates, the one percent rate needs to be adjusted to ensure revenue neutrality over time, that would be possible prior to enactment.) Once in the system, these payments must continue through the earning life of the taxpayer, but no tax will be levied against the estate of such a taxpayer at his death. His or her assets remain intact until they are sold, at which time they will be subject to capital gains tax at the then current rate Taxpayers must pay the I percent fee for a minimum of seven years before they can take full advantage of the ASSET Act system.

There are several primary reasons to support the ASSET Act. As noted earlier, owners of small and medium sized businesses could better plan for the orderly succession of their companies and preserve critically needed jobs. This can avoid forcing the heirs to liquidate the company at just the wrong time, destroying the business and eliminating jobs. And, the government can avoid losing significant capital gains tax revenue that it would have realized had the asset been sold at the right economic opportunity in the future. The ASSET Act solves those concerns and ensures stability for vital engines of our economy.

The ASSET Act will help reduce tax avoidance scheming. Current law exempts estates that are worth less than $5 million for an individual or $10 million for a couple. However, it does not solve the liquidation problem for large estates, which will pay 40% on amounts above those levels. Individuals with very large estates or who expect to accrue such large estates now spend a great deal of time and significant money on strategies to shelter their assets from the estate tax. When these strategies are successful, the government receives nothing. That is why, historically, estate tax revenues have comprised only 1% of total federal tax revenues and 2.47% of the AGI of taxpayers earning more than $1 million per year. The ASSET Act eliminates the incentive to hide assets from the IRS and to engage in unproductive strategies and avoidance schemes, so individuals will ''stay within the system'' and contribute their fair share of taxes to the Treasury.

The ASSET Act is intended to be revenue neutral and would offset the revenue loss of eliminating the current estate tax collection methodology for some taxpayers by imposing a very small annual prepayment surcharge and by capturing the benefits of increased capital gains tax revenues that would occur over time as estate assets are sold.

I encourage my colleagues to study the ASSET Act and to work with me to ensure that as the next Congress considers comprehensive tax reform proposals, we leave no stone unturned in the effort to rectify the problems associated with the current estate tax.

IN HONOR OF DALLAS/FT. WORTH INTERNATIONAL AIRPORT'S NEWEST AIRLINE, ETIHAD AIRWAYS

HON. KENNY MARCHANT

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. MARCHANT. Mr. Speaker, on December 3, 2014, Etihad Airways become the latest new airline to start service at Dallas/Ft. Worth International Airport (DFW), which I represent in Congress. Etihad's new service now connects DFW with Abu Dhabi and the world beyond. Though Etihad is only eleven years old, it has already become a trend setter in the aviation industry for service and onboard product offerings, winning its 6th straight ''World's Leading Airline'' award at the World Travel Awards this year.

Etihad and DFW based American Airlines enjoy codesharing and reciprocal frequent flier mileage agreements, making it easier for frequent fliers of both airlines to earn miles on their airline of choice and make connecting flights at DFW or Abu Dhabi. DFW is Etihad's sixth destination in the United States, further increasing ties between the United States and the United Arab Emirates. Etihad serves the DFW/Abu Dhabi route with a Boeing 777—which will be further complemented by the airline's $40 billion order for additional Boeing aircraft in the coming years equipped with General Electric engines.

I congratulate Etihad and Dallas/Ft. Worth International Airport on this latest expansion of international service which will greatly increase travel options for my constituents and promote economic growth in North Texas.

HONORING THE FORT HILL HIGH SCHOOL SENTINELS

HON. JOHN K. DELANEY

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. DELANEY. Mr. Speaker, I rise today to honor the Fort Hill High School football team and Head Coach Todd Appel for winning the Maryland Class 1A State Football Championship for the second year in a row on Saturday, December 6th.

The Fort Hill Sentinels finished a second consecutive perfect 14–0 season with a 40–8 win against Douglass High School. The Sentinels have now won back-to-back state championships, their fourth in school history. They continued last season's dominance, outscoring their opponents 197–64.

Coach Appel has now compiled an impressive 80–11 record through seven seasons. The Sentinels started as the favorite and never looked back, sweeping the regular season and playoffs. I want to thank Coach Appel and his staff for their leadership, as well as all the student-athletes for their hard work and determination to be the best they can be both in the classroom and on the field. The Sentinels success over the last two years has brought pride to both Fort Hill High School and the local community. I also wish the Fort Hill Sentinels the best of luck as they look to win their third straight title next season.

I ask that you and my other distinguished colleagues help me in honoring this significant accomplishment.

HONORING THE LIFE OF DR. STEVEN FRITZ

HON. SUZANNE BONAMICI

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Ms. BONAMICI. Mr. Speaker, I rise with Congressman EARL BLUMENAUER and Congressman KURT SCHRADER to honor the life and work of Dr. Steven Edward Fritz, an Oregonian whose life was tragically lost in an accident in September of 2014.

Steven Fritz was born in Frankfort, Kentucky on September 21, 1960. His parents are Salvation Army officers and Steven enjoyed moving to various assignments from Maine, Philadelphia, New Jersey, and New York City. Active in the Salvation Army, Steven was a teenager when he got his first job as a dishwasher at Camp Tecumseh, a Salvation Army children's camp in New Jersey. There he met Amanda, his wife, in 1977.

Steven graduated from Geneva College in Beaver Falls, Pennsylvania, and medical school at the University of Rochester, NY. He completed residency training in psychiatry at Oregon Health Sciences University and became a board certified psychiatrist, serving at the Oregon State Hospital (OSH) for 24 years. For several years he was the Chief Medical Officer at OSH, but he preferred taking care of patients so he left administrative work and returned to staffing forensics units. He was also the President of the local chapter of the Association of Federal, State, and County Municipal Employees (AFSCME). Steven was described by his colleagues as a ''compassionate clinician'' who was guided by kindness and what was best for his patients. He often worked with people who would otherwise be incarcerated, and his approach was valued for its philosophy of allowing patient-collaboration in guiding treatments. He was praised frequently by his colleagues, his patients, and their families.

After Steven and Amanda married in May of 1982, they did a nationwide search to choose a place to settle and raise their family. They moved to Portland in 1986. Their three children were born during the four years of Steve's residency training at OHSU. Steve and Amanda worked hard for many years raising their children, who attended Portland's public schools, and exploring natural areas in Oregon and the West Coast together as a family. They all particularly enjoyed camping in the Alvord Desert. Steve relished his relationships with his children, and was a terrific father.

Dr. Steven Fritz is survived by his wife Amanda; their three children, Luke, Maxwell, and Alessandra; his parents, Colonel Edward Fritz and Colonel Emily Fritz of Portland, OR; two brothers and their wives, Samuel and Diana of Amherst, NY and Andrew and Jody of Olympia, WA; his loving in-laws in England, including mother-in-law Pamela and siblings-in-law Peter and Sue; and many nephews and nieces.

We send our sincere condolences to his family, and join in the celebration of his life.