

we doing the right thing? Is it worth the sacrifice?

I can think of no better place to ask those questions than at that hospital. So I asked those young heroes, and I can honestly report that they answered "yes." A few said "absolutely."

For Specialist Bruce, the battle is now over. He now rests in the loving arms of the God of our fathers. He takes his place in that long line of patriots who have made the ultimate sacrifice, that long line that has never failed us. It is now left for us to carry on.

There are no words adequate to express our condolences. It is enough for us to say that on behalf of a grateful Nation, we will never forget. We will always be proud, so that we will always be free.

#### RESTORING DEDUCTIBILITY OF SALES TAX FOR TENNESSEE PROVES WORTHWHILE

(Mrs. BLACKBURN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. BLACKBURN. Mr. Speaker, today I was coming back to D.C. reading the Nashville Tennessean, the local news section, and my attention was drawn to a headline here: "State's March Sales Tax Revenue up \$14.8 Million Over Estimates."

Mr. Speaker, there is a reason that the State sales tax revenues are up so much in the State of Tennessee, and it has to do with actions that this body took last year. Last year, we voted to restore the deductibility of sales tax to those of us from nonState income tax States. Tennessee, Texas, Washington State, several States are affected by this provision. It proves the point, you want more of something, you lower the taxes. Things that are taxed less are going to flourish.

I would like to say thank you to our Speaker, the gentleman from Illinois (Mr. HASTERT); to our leader, the gentleman from Texas (Mr. DELAY); and to our whip, the gentleman from Missouri (Mr. BLUNT), for their leadership and their support in restoring the deductibility of sales tax for my State, Tennessee, and the other States that fund their State governments by State sales tax.

#### VOTE TO REPEAL DEATH TAX ONCE AND FOR ALL

(Mr. KELLER asked and was given permission to address the House for 1 minute.)

Mr. KELLER. Mr. Speaker, the death tax kills small family-owned businesses, it makes financial planning nearly impossible, and it is an unfair form of double taxation.

The death tax is itself the leading cause of death for over one-third of all small, family-owned businesses who cannot afford to pay a death tax rate of up to 55 percent in order to keep the

family business alive. Under current law, there will be no death tax owed in the year 2010, but, in 2011, death taxes go up to 55 percent. Unfortunately, the only family-owned business in America who knows whether someone will die in the year 2010 is the Sopranos. The rest of us have to spend thousands of dollars each year on accountants, lawyers, and financial planners to make sure our family-owned business survives.

Mr. Speaker, I urge my colleagues to vote yes to completely repeal the death tax once and for all.

#### PROMOTING GOOD LEADERSHIP

(Mr. WILSON of South Carolina asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WILSON of South Carolina. Mr. Speaker, under the leadership of the gentleman from Texas (Mr. DELAY), the House has provided tax relief, creating 3 million jobs, prescription drug coverage for needy citizens, and welfare reform, promoting independence, along with a strengthened military to protect American families.

Additionally, Majority Leader DELAY and his wife Christine play a valuable role in their home community. As foster parents, they have devoted themselves to improving the lives of abused and neglected children and are now focusing their efforts on creating homes for foster children who need them. Their work is a true sign of compassion that is rarely recognized.

The gentleman from Texas (Mr. DELAY) has been called one of the most effective leaders in the history of the House of Representatives, and it is his effectiveness that motivates his critics. Radical liberals, financed by a billionaire, are leading a desperate smear campaign against a decent man who has delivered remarkable results. His critics are inspired by bitterness, hatred, and partisanship, and their smears will fail as they failed against DICK CHENEY, Donald Rumsfeld, Condoleezza Rice, and John Ashcroft.

The gentleman from Texas (Mr. DELAY) will continue his success of effectiveness for the American people.

In conclusion, God bless our troops, and we will never forget September 11.

#### HOLDING FEMA TO HIGH STANDARDS

(Ms. GINNY BROWN-WAITE of Florida asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. GINNY BROWN-WAITE of Florida. Mr. Speaker, I rise today to share my concern regarding continued abuses by the Federal Emergency Management Agency, or FEMA as we know it. As my colleagues know, Florida suffered devastating blows when an unprecedented four hurricanes struck down in our State last year.

My colleagues and I in the Florida delegation have been fighting with

FEMA on its hurricane policies for the past few months. We have battled them about paying for debris removal in front of properties on a private road. These people pay taxes, too.

Now a new abuse has come to light. FEMA apparently paid funeral expenses for an estimated 315 deaths in Florida, although only 123 fatalities were actually recorded. Once again, it has a disregard for accuracy, efficiency, and its responsibility, I believe, to the citizens of Florida and the United States' taxpayers.

Mr. Speaker, I encourage my colleagues to join me in holding FEMA to the high standards that our citizens require.

#### THE PRESIDENT'S SOCIAL SECURITY PLAN

(Mr. McDERMOTT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. McDERMOTT. Mr. Speaker, the President says he is going to change his tack; he is no longer going to scare the people. He is going to give them a solution.

This weekend, Gary Trudeau's renowned "Doonesbury" performed an important public service. It codified the recent words of the President describing his Social Security plan. Here it is. To ensure that every American has equal access to his remarks, let me enter "Doonesbury" into the RECORD and read some of the President's remarks.

This is a direct quote from the President of the United States. He is explaining the plan he has: "There's a series of parts of the formula that are being considered. And when you couple that, those different cost drivers, affecting those, changing those with personal accounts, the idea is to get what has been promised more likely to be or closer delivered to what has been promised."

Does anybody know what he is talking about? This President is halfway through his 60-day barnstorming tour to gain support for his Social Security plan. I personally hope he stays out for another 90 days.

I think when the American people get through with listening to this gibberish, they will recognize that it has all been a way to deflect our eyes from all the problems of this society. We are to get a bankruptcy bill out here tomorrow. We have done nothing about Social Security. We have done nothing about Medicare. Come on, Mr. President.

SEE . . . LOOK . . . COST DRIVERS! HELPS ON THE RED!

MAKE ANY SENSE?

THIS MUST BE SHARED!

HEY, FOLKS—CONFUSED ABOUT THE BUSH PLAN FOR SOCIAL SECURITY?

WELL, HELP IS ON THE WAY! HERE—IN HIS OWN WORDS\*—THE PRESIDENT EXPLAINS!

\*TAMPA, FL 2/04/05.

BECAUSE THE—ALL WHICH IS ON THE TABLE BEGINS TO ADDRESS THE BIG