

the Gulf region rebuild, it needs to recall its long history of limiting the benefits of redevelopment tax breaks to certain businesses. Regardless what section of the tax code is used to spur reinvestment and revitalization in the Gulf region, Congress has limited the businesses that receive certain tax benefits. This history of targeting federal tax breaks to certain businesses ought to continue. This limitation makes sense, particularly in light of the tight budgets facing our nation today.

Congress's history of limiting federal redevelopment tax benefits goes back more than 20 years. Federal law pertaining to tax exempt benefits of small bonds prohibits tax benefits from being extended to any private or commercial golf course, country club, massage parlor, tennis club, skating facility (including roller skating, skateboard, and ice skating), racquet sports facility (including any handball or racquetball court), hot tub facility, suntan facility, or racetrack. (26 USC Sec. 144(a)(8)(B))

In the accompanying Senate committee report, the committee expressed concern with "the use of small issue industrial development bonds (IDBs) to finance a variety of types of facilities, from private recreational facilities to fast food restaurants, that generally may be less deserving of a federal credit subsidy than other types of facilities." (Page 169 of Senate Report No. 97-494 for P.L. 97-248)

A few years later, in P.L. 99-514 Congress created qualified redevelopment bonds and expanded the list of businesses that would be prohibited from receiving tax benefits to include any private or commercial golf course, country club, massage parlor, hot tub facility, suntan facility, racetrack or other facility used for gambling, or any store the principal business of which is the sale of alcoholic beverages for consumption off premises. (26 USC Sec. 144(c)(6)(B)) When the Enterprise Zone tax structure was enacted, Congress once again prohibited the benefits from being extended to certain businesses following the limits laid out in 26 USC Sec. 144(c)(6)(B). (26 USC Sec. 1397C)

Just as Congress expressed concern about allowing federal tax benefits to flow to less deserving businesses more than 20 years ago, Congress today should again be concerned about the same issue as it works to assemble the Gulf Opportunity Zone tax package. As Congress considers cuts to Medicaid, food stamps, the student loan program, foster care, child support, and other social programs to offset the costs of hurricane recovery, we must be sure that tax incentives only go to worthy businesses. Federal tax dollars need to be focused on those who truly need the government's help, like the poor, vulnerable and elderly.

I believe fair-minded Americans would support tax incentives to spur business reinvestment along the hurricane-ravaged Gulf coast to help victims there rebuild their lives. But I also believe they would draw the line—as Congress has historically done—in using taxpayer dollars to assist businesses such as massage parlors, casinos, golf courses and liquor stores. Allowing gambling conglomerates, for example,—which are reporting billion dollar profits—to take advantage of tax breaks doesn't make sense. Gambling operators don't need any incentive to rebuild and, according to press reports, have already vowed to come back "bigger and better" than before the hurricanes struck.

Particularly while faced with tough budget choices, Congress ought not abandon its history of limiting tax benefits to more deserving businesses. Regardless of what section of the tax code is used to spur business investment in the region—bonds, enterprise zone tax credits, expensing and depreciation or any other tax incentive—Congress should target the limited federal resources available to more deserving businesses. Giving tax breaks to massage parlors, casinos, liquor stores and golf courses while we cut federal programs for the less fortunate cannot be explained to the American people.

Congress must be sure these tax benefits of the Gulf rebuilding package do not go to the massage parlors, casinos, liquor stores and golf courses.

The SPEAKER pro tempore (Mr. DUNCAN). Under a previous order of the House, the gentleman from California (Mr. GEORGE MILLER) is recognized for 5 minutes.

(Mr. GEORGE MILLER of California addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

EXCHANGE OF SPECIAL ORDER TIME

Mr. DOGGETT. Mr. Speaker, I ask unanimous consent to claim the time of the gentleman from California (Mr. GEORGE MILLER).

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

OVER 2,000 FALLEN HEROES

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. DOGGETT) is recognized for 5 minutes.

Mr. DOGGETT. Mr. Speaker, it has been a long, long, long slog, whether measured in lives or limbs lost.

So many days with no real plan for peace, no real plan for security for our families, so many tears shed by too many families. Too little armor and too little equipment for those who were too quickly placed in harm's way.

Over 2,000 fallen American heroes. Over 15,000 wounded Americans, and tens of thousands of Iraqi civilians who have died in this conflict. The administration is attempting to relieve itself from the duty to offer any strategy at all, even as it constantly recasts the purpose of its tragic go-it-alone invasion.

Like the President's wishful, staged declaration of "Mission Accomplished" on that aircraft carrier 2½ years ago, the Vice President blithely states that the insurgency is in its "final throes." Well, each day's news shows how out of touch he continues to be.

But for this administration, any sense of genuine accountability is certainly in its final throes. Its credibility is certainly in its final throes, and the patience of the American people with

an administration that lacks any plans for success in Iraq is in its final throes.

And with each wasted week, other families with a son or daughter, with a husband or a wife in Iraq, who are seeing their first or second or maybe even their third tour of duty, they wait, they hope, they pray, and some toss and turn in the middle of the night fearing that knock on the door will ultimately come.

All who have fallen are heroes, and all who have lost their limbs, their lives, their sight, or their way of life because of this very unnecessary conflict are heroes to whom our Nation owes an enormous debt.

But we do not honor the memory of these fallen by building permanent bases in Iraq, by licensing the CIA or others to torture in the name of the United States, or by calling on the same military families to again and again send their loved ones into danger, even while the richest corporations and the wealthiest Americans are not asked to sacrifice a dime, but are rewarded with tax breaks and no-bid contracts and crony appointments in this administration.

More than any grim statistics can reveal, each of these unique losses is measured by the milestones of life missed by loved ones: births and baptisms, ball games and holidays, graduations, weddings, grandchildren, the natural journey of life, cut short or completely sacrificed in this administration's war of choice.

And even as this morass in Iraq worsens, more than 90 percent of the American deaths have come about since President Bush declared an end to major combat operations. The administration's plan, if it ever even had one, has simply failed to evolve. So the budget deficit soars, gas prices rocket, billions upon billions of taxpayer dollars that are needed here are sent there, and the numbing count of dead and wounded continues to soar.

Beyond the power of any prosecutor, it is history that will indict this administration.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. PAUL) is recognized for 5 minutes.

(Mr. PAUL addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

EXCHANGE OF SPECIAL ORDER TIME

Ms. KAPTUR. Mr. Speaker, I ask unanimous consent to claim the time of the gentleman from Texas (Mr. PAUL).

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Ohio?

There was no objection.