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 it 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 gentle-woman from Ohio?

There was no objection.

#### EXXON'S EXTRAORDINARY PROFITS

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Ohio (Ms. KAPTUR) is recognized for 5 minutes.

Ms. KAPTUR. Mr. Speaker, tonight I would like to place on the RECORD the extraordinary profits of one corporation registered with the New York Stock Exchange by the name of Exxon.

Today, news reports indicate that Exxon, the world's largest publicly traded company, has posted the largest U.S. corporate profit in world history: nearly \$10 billion. That is \$10 billion in just 3 months.

We know where that money came from. It came from all of us. It came from the American people. Quarterly profits for Exxon are up 75 percent since last year. The revenue of this company alone will ring in at over \$100 billion this year.

Now how big is \$100 billion? Well, \$100 billion is about one-quarter of what the U.S. Department of Defense spends in 1 year. But \$100 billion is more than all of the following U.S. Departments spend in a year combined. The whole U.S. Department of Education, all of the student loans, all of the help for our school children around the country, it is a drop in the bucket compared to the profits of Exxon.

The U.S. Environmental Protection Agency, that is small potatoes compared to what Exxon earns.

The Department of Transportation, with all of those bridges across the United States that have to be fixed, some in rural areas, certainly in the big cities, crumbling infrastructure, well, Exxon's profits are a lot larger than the Department of Transportation spends in a year.

NASA, poor NASA, they only have about \$16 billion a year to explore outerspace and the heavens beyond us.

If you add them all up: Department of Education, Environmental Protection Agency, Department of Transportation, and NASA, they do not equal the revenues of Exxon.

Now the interesting thing about Exxon, it is the world's largest publicly traded company, but it has a special deal. Guess where most of its oil comes from? Saudi Arabia. Have no doubt, with the special licensing agreement signed with that company, a lot of that money drawn off of this marketplace will not go to education of our children, it will not go to fix up our roads, it is not going to help clean up our environment, and it certainly will not take us as far as Saturn.

No, a lot of those dollars will be used to hire mercenaries to protect the Saudi oil interests, which is one of the major places this country imports petroleum from because we cannot figure out how to get it right here at home.

Mr. Speaker, \$9.9 billion in one quarter. Think of what those funds could do if you did not put them in Exxon's pockets. Think what they could do in your community. Take a program, a

teeny program like the Senior Farmers' Market Nutrition Program, which spends not \$9.9 billion, but \$15 million a year. That is pocket change to Exxon. It gives little coupons to senior citizens across our country who cannot afford to pay these rising gas prices and cannot afford to pay for their heating bills this winter. It gives them \$20 a month in the summer to go to farmers' markets in their communities to purchase fresh fruits and vegetables. We cannot put it in all of the States. Only 28 States even have this program, and not in every county.

But if you ever watch one of these senior citizens take one of those farmers' market coupons and stand in front of fresh fruits and vegetables and struggle with the decision of whether they are going to buy raspberries for the first time in 25 years, what is more important, Mr. Speaker, more profits for Exxon or a little bit to help the senior citizens of America who want to buy fresh fruits and vegetables?

Seniors need that food so much that they literally buy it at the end of the day when the farmers reduce their price, and they turn it into soups and stews and put it in their freezers or their friends' freezers so they can have soups during the winter time made out of fresh vegetables that have been frozen.

Mr. Speaker, \$9.9 billion. I am going to write a letter to the president of Exxon. I do not even know who the person is. I am going to ask if they would take \$15 million out of the \$9.9 billion in profits they just made to double the senior farmers' market nutrition program in our country. Would they even really miss it? How does Saudi Arabia use all of that money? And why do they need all of those mercenaries to protect their oil wells? Why is that country so unstable? Why do they have to take money out of our pockets through Exxon every single day?

It is really unbelievable that one corporation could make that much money off this marketplace in one quarter and this Congress does nothing.

#### □ 1715

## 30–SOMETHING WORKING GROUP: CALLING FOR AN INDEPENDENT KATRINA COMMISSION

The SPEAKER pro tempore (Mr. DUNCAN). Under the Speaker's announced policy of January 4, 2005, the gentleman from Florida (Mr. MEEK) is recognized for 60 minutes as the designee of the minority leader.

Mr. MEEK of Florida. Mr. Speaker, once again it is an honor to come before the House. As the Members know, the 30-Something Working Group, we come to the floor to bring about not only good change for the Congress, but also for the country. And we try to promote legislation that the Democratic side is offering towards some of the issues that are facing the country, but at the same time talk about the responsibilities of the majority that are unmet.

Mr. Speaker, as the Members know. Hurricane Wilma hit not only my district, but many of the Florida delegation in southeast and southwest Florida, and we are constantly struggling with trying to make sure that we can provide for our constituents. And we come to the floor week after week. especially the 30-Something Working Group, talking about what happened in Hurricane Katrina, the lack of response in Hurricane Katrina and Rita by the Federal Emergency Management Agency, and also calling up House Resolution 3764, which has over 190 Democratic cosponsors. Unfortunately, last I checked, there are not any Republicans who have signed on to it. and that is very unfortunate because it is an identical commission to the 9/11 Commission that brought about great recommendations, some that have been met, others that we still have to make sure that we implement to secure our country. It was about not making the same mistake again, again, and again. And that is the reason why we are calling for an independent Katrina Commission.

And that is a piece of legislation that is not a Democratic plan, but it is an American plan. Eighty-one percent of Americans support it, and I think it is very important that we do not allow partisan committees that have been established here in the House to dictate the response to natural disasters and a possible terrorist attack.

We have to make things better to protect Americans. It is almost like I feel like an insurance salesman saying that we have to have insurance not after the fact, but before the fact. And if we know we have shortcomings, then we need to deal with that in a very effective way.

Being an "evacuee" of Hurricane Wilma due to the fact that there is very little power in south Florida, there are gas lines, Mr. Speaker, I hold up here the front page of the Washington Post that has many people here in south Florida, as a matter of fact in West Palm Beach, standing for hours for gas because we could not get the generators running at Port Everglades to be able to pump the gas to allow many of the stations to have gas and power. These are things that we need to work on.

Governor Bush jumped in front of the train because folks were getting upset with the Federal response once again as it relates to getting the simple things like ice, water, and food down to the affected area. There was a lot of chest-beating prior to the storm, saying, we have 2,000 FEMA personnel in place; we have a set number of trucks that are lined up in Florida, pre-positioned, to go in and provide ice water and food. And in many cases the gentlewoman from Florida (Ms. WASSERMAN SCHULTZ) showed that either there were very few, trucks were extremely late like 8, 7 hours. People