

women of the 278th were able to train members of the Iraqi police and the Iraqi army, over 10,000 policemen, soldiers and border enforcement personnel. This training is essential to our mission in Iraq. In order for the Iraqi people to truly feel empowered in their new country, they must complete the circle of modern democratic nations.

One half of the circle is being completed by the participation of the Iraqi citizens in both the electoral process and their developing free economy. The other half of the circle, and perhaps the most vital piece, is an established Iraqi security force run by and composed of Iraqi citizens that has the ability to protect its own people without relying on the American military. When the day comes that the Iraqi people and soldiers can provide protection for the average citizen to go about their daily lives with the knowledge they are safe, that will be the day when all Iraqis can point to their country, a country able to stand on its own, and they can tell the world we are free.

Mr. Speaker, I would like to say that all of my thoughts and prayers, along with those of constituents, continue to go to all of our military personnel serving in Iraq, including the 900 Tennessee Guardsmen, who are still "in country." Thank you for their great work. We look forward to their return. God continue to be with the men and women of the 278th and the United States Armed Forces. Keep them safe and strong. Return them home to America.

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

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

#### A SOLDIER'S SACRIFICE

Mr. FORTENBERRY. Mr. Speaker, I ask unanimous consent to take my Special Order at this time.

The SPEAKER pro tempore (Mr. JINDAL). Is there objection to the request of the gentleman from Nebraska? There was no objection.

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

Mr. FORTENBERRY. Mr. Speaker, Army Specialist Darren Howe died on November 3 from injuries he sustained in Iraq. The Bradley armored personnel carrier he was driving struck a roadside bomb outside of Baghdad.

The explosion caused the personnel carrier to catch fire. Specialist Howe, who was already severely burned, regained control of the vehicle and drove it to safety. He then moved to the rear and helped pull 13 fellow soldiers to safety.

Darren was from Beatrice, Nebraska, a town of 12,000 resting peacefully in

the heart of the Great Plains. In an extraordinary tribute, the town mourned together in profound respect for the man who fought so bravely and honorably on its behalf.

Lining both sides of Nebraska Highway 77 and Beatrice's downtown district, were hundreds of people holding hands over hearts and American flags. School children from the town's Catholic and Lutheran schools stood respectfully with handmade posters. Shopkeepers, clerks, business owners, the elderly, people with disabilities, seniors from the high school, lined Main Street to pay tribute to the man who graduated less than 3 years ago.

Outside the Pamida, the Sack Lumber, and the local hardware store, signs and billboards read "Specialist Darren Howe: A True Hero." What a fitting tribute to a true leader.

Darren and his family received his medals, including a Bronze Star and Purple Heart. A rifle salute marked the lowering of his casket into the ground. The only sounds thereafter were the sobs of loved ones forced to say a final goodbye. Even his warrior father gave a last sorrowful salute to his martyred son.

Darren had followed the footsteps of his father into the military. Darren was also a steadfast husband and father, providing for his wife, Nakia, and their two children, Shaye-Maleigh and Gary-Dean.

Howe was solid, steady, focused, determined. Nakia wears a medallion around her neck from the Third Infantry Division with the inscription "Standing on a Rock."

Darren served his country and fellow soldiers without regard for his own well-being. His heroic sacrifice came as no surprise to those who knew and loved him. Darren Howe was a young man who did things the right way and lived in accordance to a code of respect, honor and responsibility. And as Jodi, his mother, told me, he was also a very devoted son.

Such a man as this deeply impacted the town of Beatrice, Nebraska. Such a man as this saved the lives of his fellow soldiers and such a man gave himself in service to his country. Specialist Darren Howe is a hero, and our country is grateful for his service and ultimate sacrifice.

#### GULF OPPORTUNITY ZONE PUBLIC FINANCE RELIEF ACT OF 2005

Mr. McCRERY. Mr. Speaker, I ask unanimous consent that the Committee on Ways and Means be discharged from further consideration of the bill (H.R. 4337) to amend the Internal Revenue Code of 1986 to provide for Gulf tax credit bonds and advance refundings of certain tax-exempt bonds, and to provide a Federal guarantee of certain State bonds, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

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

Mr. JEFFERSON. Mr. Speaker, reserving the right to object, and I do not intend to object, I want to thank the gentleman from Louisiana (Mr. McCRERY) for his efforts in this regard to this bill. I want to thank the gentleman from California (Chairman THOMAS) and the ranking member, the gentleman from New York (Mr. RANGEL), and all of the members of the Committee on Ways and Means and others who have taken up the cause of helping our dear friends and my constituents back in Louisiana, our constituents back in Louisiana.

The gravamen of the problem that this bill addresses is that our local governments, are State governments, are severely handicapped to serve their citizens because of a lack of finance to service our people. Our city has lost its tax base completely, and so has the school board and other cities in our region. Our State is facing a big budget hole because of the decimation of our cities on a fiscal basis.

This bill gives us a chance to address those issues through self-help approaches, through the refinancing of bonds, through the extending of taxable bonds, and through the extension of bonds to service debt. I think it is an important part of the recovery of our State of Louisiana. I am very grateful to this House and to my colleagues on the Committee on Ways and Means, Mr. McCRERY, for his leadership on this issue and for our partnership in this endeavor.

Mr. McCRERY. Mr. Speaker, will the gentleman yield?

Mr. JEFFERSON. I yield to the gentleman from Louisiana.

Mr. McCRERY. Mr. Speaker, I would like to thank the gentleman from Louisiana (Mr. JEFFERSON) for the hard work that he has put into this effort to allow the State and our municipalities the ability to help themselves. That is what this bill will do.

Mr. JEFFERSON has worked tirelessly with me to try to clear the way for passage of this bill this evening. His efforts are to be commended. I thank him very much.

Mr. JEFFERSON. Mr. Speaker, I withdraw my reservation of objection.

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

There was no objection.

The Clerk read the bill, as follows:

H.R. 4337

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Gulf Opportunity Zone Public Finance Relief Act of 2005".

#### SEC. 2. GULF TAX CREDIT BONDS.

(a) IN GENERAL.—Subpart H of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

#### "SEC. 54A. CREDIT TO HOLDERS OF GULF TAX CREDIT BONDS.

"(a) ALLOWANCE OF CREDIT.—If a taxpayer holds a Gulf tax credit bond on one or more