

benefitted from its community-oriented philosophy. DeKalb Financial serves as a drop off point for Food Bank donations and this past year provided five area students scholarships for college. In addition, DeKalb Financial continues to be a proud corporate sponsor for one of the area's National Historic Landmarks, the Auburn Cord Duesenberg Museum.

The East Allen Credit Union provides quality financial services for over 2,400 members. Whether it is helping its members plan for the costs of college or assisting in the purchase of the new family car, East Allen has been an asset to the New Haven community for nearly 45 years.

Financial Members Federal Credit Union of Auburn, Indiana has been delivering quality service to the people of DeKalb County since 1972. During its years of operation, it has contributed to its valued members and surrounding community by providing low-cost financial products and service activity and donations.

In Woodburn, IN, the Financial Partners Federal Credit Union has been providing sound financial services to residents and employees of East Allen County for over 40 years. Through its regular contributions to the area food bank and the ice cream socials it hosts for its members, Financial Partners illustrates the personal attention and community-oriented service that make credit unions such unique institutions.

Founded over 75 years ago, The Fire Police City County Federal Credit Union of Fort Wayne, IN not only provides great service to its members, but has won awards from the Indiana Credit Union League for both community involvement and for demonstrating the credit union philosophy in its activities. Activities such as Making Strides Against Cancer, fundraising for the Turnstone Center for Disabled Children and Adults and volunteering for Fire Prevention Week are emblematic of credit unions commitment to the community.

Indiana Lakes Federal Credit Union in Warsaw, Indiana has been delivering quality, low cost financial services to the people of Kosciusko County for over 30 years. During this time, it has proved to be a tremendous asset to its 3,600 members and has contributed to the community through various forms of service activities and donations.

In Elkhart, IN, INVOA Federal Credit Union recently contributed \$5000 to Project Healing Water to assist in its mission to aid the recovery of wounded, injured, or disabled veterans by introducing them to fishing and using these skills for lifelong recreation. Credit Union employees personally raised the funds and the contribution was used to help transport and host veterans at the 2009 event along the Albany River in Ontario, Canada. INOVA is also supporting the economic growth of its community and has partnered with the City of Elkhart to provide free internet service along the downtown Riverwalk and promote future downtown development. This commitment to service is exemplified by its President and CEO, Dallas Bergl, who recently received the Indiana Credit Union League's Professional Achievement award for his support and promotion of credit union ideals throughout Indiana.

In Goshen, Indiana, the Interra Credit Union has been recognized by the Indiana Credit Union League in nine consecutive years for its service activities. These include a financial

pledge of \$10,000 to assist Goshen College fund the construction of a new music building, annual scholarships for high school seniors, along with regular involvement in events like the American Cancer Society's Relay for Life and the Michiana Menenonite Relief Sale. Interra also works to improve youth financial literacy by providing lessons and educational resources on budgeting, credit, investment and savings.

For over 70 years, ITT Employees Federal Credit Union has provided its members and community with first-rate service. Its efforts have led ITT to be recognized as the best credit union in Fort Wayne by an area newspaper survey. The nearly 4000 members of ITT are fortunate to have such a dedicated organization providing them financial services.

In my District, the Three Rivers Credit Union of Fort Wayne, Indiana was honored for its efforts to help alleviate poverty and was awarded 2nd Place in the 2008 national Dora Maxwell Awards for social responsibility. As the primary sponsor of "Canstruction," it brought together high school students and staff from various engineering and design firms to create giant structures entirely out of canned food. Over 80 members of the Three Rivers Credit Union volunteered for the event that resulted in a donation of 83,529 cans of food to the community food bank, the largest single donation in its history.

In Fort Wayne, IN the newly founded Union Baptist Federal Credit Union personifies the personal attention and community-oriented service that makes credit unions such unique institutions. Believing in self-sufficiency through empowerment, the Union Baptist Credit Union provides its 309 members quality financial services and is a welcomed addition to the Fort Wayne community.

United Credit Union in Warsaw, Indiana has been delivering quality service to the people of Kosciusko County since 1997. During the past 12 years, it has contributed to its valued members and surrounding community through service activity and donations.

The Weatherhead Federal Credit Union of Columbia City, IN provides quality financial service to over 2,000 members. Whether it is through financial counseling or low cost home loans, Weatherhead has been a tremendous asset to the Columbia City community for nearly 45 years.

IN RECOGNITION OF SUPERVALU FACILITY IN ANNISTON EARNING ACCREDITATION FROM CAMBRIDGE CENTER FOR BEHAVIORAL STUDIES

HON. MIKE ROGERS

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. ROGERS of Alabama. Madam Speaker, I respectfully request the attention of the House to pay recognition to Supervalu in Anniston, Alabama, for earning accreditation from the Cambridge Center for Behavioral Studies.

The Cambridge Center, along with a consortium of universities, consulting firms and insurance companies, developed accreditation criteria in 2001. It was formed to bring behavioral-based safety programs to the work place. Supervalu is one of only seven facilities in the

world that has been recognized for its behavior-based safety programs since audits began.

This accreditation demonstrates Supervalu's commitment in Anniston to help employees support and encourage each other, resulting in a positive work environment that is productive, safe and effective.

In congratulate Anniston's Supervalu for this important distinction.

ALASKA NATIVE CORPORATIONS

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, September 15, 2009

Mr. YOUNG of Alaska. Madam Speaker, today I introduce a bill that would provide Alaska Native Corporations (ANCs) with parity for an important tax incentive that promotes the permanent protection of land through the charitable donation of a conservation easement.

Primarily, conservation easements are administered under state laws while federal law offers tax benefits associated with them. Under present law, Internal Revenue Code, Section 170 allows taxpayers to take a deduction for charitable contributions of property through conservation easements.

In 2006, Congress enhanced the charitable tax deduction for conservation easements in order to further protect important habitats and encourage such gifts. Congress temporarily increased the maximum deduction limit for individuals making donations of qualified conservation easements from 30 percent to 50 percent of the taxpayer's adjusted gross income. Contributions made by corporations are deductible for up to 10 percent of their income. In the case of a qualified farmer or rancher, the limitation was increased from 30 percent to 100 percent of taxable income.

Many farmers and ranchers are owners of ecologically significant open spaces, but often have limited income. The purpose of the deduction was to create an incentive by providing these farmers and ranchers with some measure of value commensurate to that of the conservation easement donation. Qualified farmers or ranchers are defined as non-publicly traded corporations or individuals whose gross income from the trade or business of farming is greater than 50 percent of the taxpayers gross income. The temporary rules were extended for two additional years by the recently enacted Farm Bill to contributions made before December 31, 2009.

Although subsistence-based Alaskan Native communities are similarly situated to the small communal family farms that are eligible, they are ineligible for these important new tax incentives because they are Federally chartered as C corporations under the Alaska Native Claims Settlement Act of 1971 (ANCSA). Moreover, Alaska Native Corporations have insufficient gross income from the trade or business of farming to be eligible for the enhanced deduction.

Alaska Native communities continue to have a deeply symbiotic relationship with the land even today, relying on important food sources from Alaskan waters and lands. For many communities, with purchasing of food both costly and difficult, nearly 70 percent of food continues to come from the land.