

While in Congress, he was best known for his authorship and enactment of legislation incorporating the Mineral King Valley into Sequoia National Park, thwarting Disney developers who wanted to turn the wilderness area into a major ski resort. In 2009, President Obama recognized John for his efforts, and signed legislation establishing the John Krebs Wilderness Area which covers 40,000 acres within the Mineral King Valley.

John Krebs was born on December 17, 1926, in Berlin. His parents fled Germany a few months after Hitler came to power, and he was raised in Tel Aviv. During his adolescence, John embarked on a career as a diamond cutter and joined the Haganah, a Jewish underground organization opposing the British rule, while also preparing to attend college.

In 1946, John moved to the United States to attend the University of California, Berkeley. He graduated in 1950 and became a U.S. citizen in 1952. Following his two years in the Army, he attended the University of California Hastings College of Law and passed the California Bar in 1957. For the next three decades, he practiced law with the Parichan law firm, specializing in civil defense litigation.

John wanted to make a positive difference in the community, and he quickly became an activist and leader for Fresno's Democratic Party, playing a key role in local and statewide campaigns. In March 1970, he was elected to the Fresno County Board of Supervisors, a position he held until his election to Congress in 1974. He was the first foreign-born congressman from California. John fulfilled the American Dream, and he serves as an inspiration for all of us.

John returned to Fresno after his tenure in Congress, and practiced law until his retirement. He served on numerous boards and commissions, and was foreman of the Fresno County Grand Jury for two years. John and his wife, Hanna enjoyed traveling, and loved spending time with their children and grandchildren.

John's strong values, work ethic, and compassion for others were evident to all of those who were fortunate to know him. His loving guidance as a husband, father, grandfather, and friend will be forever cherished.

John will be greatly missed by Hanna, his son, Daniel Krebs, his daughter, Karen, daughter-in-law, Susan, son-in-law, John, and grandchildren, Elizabeth, Caroline, Jack, Clay, and Peter as well as his 90 year old brother, Shlomo.

Mr. Speaker, it is with great respect that we ask the entire House of Representatives to join us in paying tribute to the life of John H. Krebs. We all have an extraordinary role model to look up to, and his presence will be greatly missed, but his legacy will surely live on.

EMPHASIZING IMPORTANCE OF INVESTING IN EVIDENCE-BASED PROGRAMS

HON. ROSA L. DeLAURO

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Ms. DeLAURO. Mr. Speaker, I rise today to highlight the importance of investing in evidence-based programs with proven track records.

As we work to invest our tax dollars in the most efficient manner possible, we need to know which government programs work, which do not, and which could be improved. The Appropriations bill provides a set aside of 0.5% for program evaluations for both the Department of Labor and certain Education programs.

It has recently been brought to my attention, how the moneyball approach to government could help in our spending decisions. We all have heard about Billy Bean and how he used evidence and data to assemble his winning team.

We in Congress can use this same model by examining best practices and evaluating Federal programs.

"Investing in What Works" is not a partisan issue. This practice dates back to Presidents Clinton and Bush and continues today with President Obama.

Many of you have heard me speak about my disdain for these austere budget times and how we are forced to look at every available avenue to do more with less. Conducting program evaluations and investing in what works can help improve outcomes for children, families and communities across this nation.

RECOGNIZING DISTINGUISHED
EAGLE SCOUT BERNARD QUENEAU

HON. CHRIS COLLINS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. COLLINS of New York. Mr. Speaker, as the Chairman of the Congressional Scouting Caucus, I rise today to honor Bernard Queneau, the oldest Eagle Scout in America, who passed away earlier this week.

Born in Liege, Belgium in 1912, Bernard moved with his family to America and joined Boy Scout Troop 3B in New Rochelle, New York. He received his Eagle Scout award on March 5, 1928 and was subsequently selected as one of four scouts selected to travel the Lincoln Highway from New York to San Francisco on a 34-day Lincoln Highway Safety Tour. During this journey, Bernard and his fellow scouts gave scouting skills demonstrations and set the stage for 3,400 concrete Lincoln Highway markers to be erected by scouts from coast to coast, cementing the memory of President Lincoln onto this national roadway.

At 102 years old, Bernard was the last living member of the 1928 Boy Scout Lincoln Highway Safety Tour. Bernard recently received the Distinguished Eagle Scout Award, the National Eagle Scout Association's highest honor. He was the 2098th recipient of the 45 year old award, which honors Eagle Scouts with at least 25 years of service and exceptional career achievement or recognition.

Bernard was a lifelong scout and true believer in the values of preparedness and doing your best. He lived his life by the scout oath and law and I am honored to recognize such an exemplary man today. I know Bernard's memory will live on through this family and friends, as well as the myriad of scouts of all ages his life touched.

RECOGNIZING PACIFIC NORTH-
WEST NATIONAL LABORATORY'S
50TH ANNIVERSARY

HON. DOC HASTINGS

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. HASTINGS of Washington. Mr. Speaker, I rise today in recognition of the Pacific Northwest National Laboratory, which is celebrating a half-century of innovation and achievement in American research and development.

For 50 years, the men and women at PNNL have worked diligently to make the Lab a leader among the scientific foundations of the United States, evolving from a laboratory supporting a nuclear materials development mission to a multi program national laboratory with significant portfolios in science, energy, and nonproliferation.

When America went to the moon in 1969, NASA chose the lab (then called the Pacific Northwest Laboratory, or PNL) as the only Northwest organization to analyze the lunar material from the Apollo program, and their work became critical to understanding the origin and history of the moon. Additionally, their research had many applications outside of the laboratory. In 1974, they developed a data storage technique called optical digital recording, and became the pioneer of a technology still popular with consumers today—CDs and DVDs.

Their commitment to the environment has consistently been a driving force in work they do. When Mt. St. Helens erupted in 1980, PNL was ready. Because of their expertise in environmental sampling and monitoring, researchers were able to collect samples of the ash and assess potential threats to health and the environment. After the 1986 disaster at Chernobyl, they were assigned the lead role in collecting air samples of the fallout using special research aircraft. They also helped to monitor the radiation levels in the plume after it arrived in America. And, in the early 1990s, PNL helped create the Global Change Assessment Model (GCAM). This model is now widely used around the world, and demonstrates the true impact of the laboratory's work on an international scale.

In 1995, they changed their name to the Pacific Northwest National Laboratory—a suitable switch, since they had always been a national lab making national impacts. Two years later, they opened the Environmental Molecular Science Laboratory (EMSL), a national scientific user facility, which narrows the gap between theoretical molecular modelling and practical physical experimentation. Since its opening, EMSL has welcomed scientific users from every state, and nearly 30 countries.

In the early 2000s, PNNL began to focus on updating the infrastructure of the United States' century-old electric grid, and incorporating it into the information age. They continue to be a leader in testing and developing new technology to manage and protect the grid, especially from new cybersecurity threats. Some of their most recent scientific missions include increasing U.S. energy capacity, and reducing dependence on imported oil; preventing and countering terrorism and

the proliferation of weapons of mass destruction; and creating sustainable systems, reducing the environmental effects of human activities.

Closer to home, PNNL created a suite of modern facilities to support its national and international customers using Battelle, federal, State and third party funds . . . a complex unique in the DOE laboratory system. The Consolidated Laboratory complex allowed PNNL to vacate older facilities that were on the Hanford site.

PNNL developed and supported efforts to create a WSU Branch Campus in the Tri-Cities, including joint appointments and federal/state partnership for a research laboratory on the WSU campus. PNNL has been a strong supporter of STEM education programs throughout Washington State, including early funding to build the Delta Prep school in the Tri-Cities.

I want to thank the generations of hardworking men and women who helped bring PNNL this far. I am proud of the Pacific Northwest National Laboratory, its work, and the boundless spirit of American innovation that has made it possible for the last 50 years.

IN RECOGNITION OF BLAISE ALAN DENTE FOR RECEIVING THE UNICO MAN OF THE YEAR AWARD FOR 2014

HON. MATT CARTWRIGHT

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. CARTWRIGHT. Mr. Speaker, I rise today in honor of Blaise Alan Dente for being awarded UNICO's "Man of the Year" Award for 2014. Mr. Dente is a lifelong resident of Pittston, Pennsylvania, and graduated from Seton Catholic High School. Mr. Dente received a Bachelor of Science in Hotel, Restaurant and Tourism from East Stroudsburg University of Pennsylvania. Today, he is the owner of Dente's Catering and Rental, which has been voted the Sunday Dispatch's "Best Caterer of Greater Pittston" in both 2011 and 2013.

Mr. Dente is a member of the American Culinary Federation, a national organization of chefs, cooks, and culinary students. Through this association, he obtained his certification as a Certified Chef de Cuisine, which he has held since 2003. He was also inducted as an "honorary fellow" in the American Academy of Chefs, the prestigious honor society within the American Culinary Federation. In addition, Mr. Dente is a member of the local chapter of ACF, Professional Chefs of Northeast Pennsylvanian. Within this local chapter, he has chaired several committees and has years of service in various chapter offices. Mr. Dente has also held the position of Chapter President and currently serves as the chapter's Chairman of the Board. In 2008, he was named Chapter Chef of the Year.

Mr. Dente is also an active member of the local community. He serves as a Eucharistic Minister, lector, and usher at his church, Our Lady of the Eucharist. Mr. Dente is a member of both the Wilkes-Barre and Greater Scranton Chambers of Commerce and sits on the Executive Board of Directors, Pittston Chamber of Commerce. In addition, Mr. Dente volunteers

for the Pittston Tomato Festival Committee and is a Fourth Degree Knight of Columbus Council 372 & Assembly 948. He is also a member of the Color Guard Core Group and serves as Assembly Faithful Scribe. In 2010, Mr. Dente was named one of the "Top 40 under 40" Business Professionals. Mr. Dente is also a graduate of Leadership Wilkes-Barre.

It is a great honor to recognize Mr. Dente's many achievements and to congratulate him being UNICO's "Man of the Year" for 2014. I wish him continued success with his business and express my gratitude for his involvement in the community.

INTRODUCTION OF AMERICAN SOLUTION FOR SIMPLIFYING THE ESTATE TAX ACT OF 2014 ("ASSET ACT")

HON. ANDY HARRIS

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. HARRIS. Mr. Speaker, one area of unfinished business for the 113th Congress is comprehensive tax reform, which would have given us the chance to reduce the burden of the Internal Revenue Code on families and businesses and would have stimulated economic growth.

Recognizing that tax reform is an issue that the 114th Congress should prioritize, I am introducing today a bill that offers a creative solution to the problems associated with the current federal estate tax. I want to note at the outset that I was an early cosponsor of Congressman BRADY's legislation to repeal the estate tax. However, as part of the tax reform process, Members of the Ways and Means Committee have demonstrated a willingness to consider a variety of policy suggestions and thus, in the interest of stimulating discussion, I am introducing the American Solution for Simplifying the Estate Tax Act of 2014, the "ASSET Act." As I will explain further, the ASSET Act is intended to be a revenue-neutral solution that would provide a new voluntary simplified method for Americans with large estates to pay a fair share of taxes but without any of the distortive, inefficient effects created by the current method of collecting the estate tax.

The origins of the current federal estate tax arise out of the need to fund World War I and enactment of the Revenue Act of 1916. In that respect, this law has outlived its original purpose. It might come as a surprise to some that over the past 50 years, the much-debated federal estate tax has generated only around one percent of total federal tax collections and in 2013 brought in \$14 billion, or around 4/10th of a percent of total tax revenue. When one considers the distortive effects of the current estate tax and the disproportionately low amount of revenue actually raised, it is incumbent upon us to identify more appropriate policy solutions.

The case for reform is dramatically illustrated by reviewing the data cited by the Joint Economic Committee (JEC) in its May 2006 study and updated in a July, 2012 study issued by the Republican staff of the JEC. The 2006 study indicated that individuals' costs of complying with the estate tax (avoiding wealth transfer taxes) roughly equals the revenue

yield of the estate tax for the Treasury. Both studies demonstrated that the costs of the estate tax includes tens of millions of dollars of compliance costs, a substantial reduction in the capital stock of our economy, reduced savings/increased consumption, and the dissolution of family-run businesses. The 2006 study cited the Congressional Budget Office in saying that many estates that owed estate taxes had a tax liability in excess of their liquid assets, which is a key reason why many family-run businesses are liquidated prematurely or sold at firesale prices after the death of the primary owner.

One example of this problem is Maryland resident Jack Fitzgerald. Jack is a successful owner of a number of automobile dealerships. He has explained to me and to many others in Congress that he is kept up at night by concerns that he will pass away and that his heirs will have to liquidate his thriving small businesses in order to pay the federal estate tax. He routinely mentions the 1200 employees whose livelihoods depend to a great extent on him and his managers. To prevent against the risk of a forced liquidation, Jack says that he pays nearly \$700,000 annually in life insurance premia so that his estate would have enough funds to cover the IRS tax liability. Those are funds that he could be reinvesting in his business, his employees, or otherwise using productively if the current estate tax were not looming in the distance. We all know of farmers, ranchers, and other family-run businesses that have to consider selling at an inopportune time in order to ensure that the tax man will get his share. One famous example was captured in the film, "Secretariat," when the horse's owner almost has to sell him and the entire horse farm to pay the estate taxes after the patriarch's death, but she creatively developed an innovative syndication scheme to raise the \$6 million and to keep the trailblazing horse and the farm within the family.

My office has received letters in support of the ASSET Act from a diverse group of Marylanders, including a CPA, the owner of a minority/woman-owned public relations and advertising firm, the president of a general contracting firm, and the Maryland Auto Dealers Association. One gentleman, who is a farmer who also owns an agricultural business, wrote that "the present federal estate tax law is very detrimental for businesses (whether it be a farm or other operating business) to pass onto the next generation. During my lifetime I have seen many hardworking farmers and business owners' lifetime work be sold upon their death in order to pay for the inheritance tax. This is a bad situation for creating and keeping jobs and it also creates a real hardship on families."

Responding to their concerns and others I have heard on numerous occasions when meeting with constituents, the ASSET Act offers a new, simplified approach that will solve permanently the problems with the current estate tax. It permits individual taxpayers to opt-in to a new system in which death would no longer be a taxable event. By taking the uncertainty of death out of the question of how and when assets should be liquidated, the ASSET Act will contribute to economic growth and preserve the stability of companies. Small business owners, farmers, ranchers, and others will not have to live their lives fearing the tax liability imposed under the existing estate