

growth and development of the attractions industry.

Mr. Knoebel's parents founded Knoebel's Amusement Park in Elysburg, Pennsylvania in 1926, and as a result, he grew up surrounded by the attractions industry. As an adult, Mr. Knoebel pursued his passion for amusement parks, becoming president of the Pennsylvania Amusement Parks Association in 1971. In 1984, he was a key player in the development and adoption of the Pennsylvania Ride Inspection Act.

Since 1988, Mr. Knoebel has served as the president of the family business. In this role, he has shown a strong dedication to preserving and restoring vintage rides including "The Phoenix" roller coaster from Texas and "The Twister" from Colorado, both of which currently operate at Knoebel's. He has also constructed first-of-their-kind attractions such as a flume ride with wood supports and the "Flying Turns," the only wooden bobsled-style roller coaster in existence which was modeled after a ride from the 1930s. Mr. Knoebel has been an active IAAPA volunteer and has made many significant contributions to the organization, including serving as a member of the Board of Directions from 1999 to 2002.

Mr. Speaker, on the occasion of Dick Knoebel's induction into the IAAPA Hall of Fame, I commend him and thank him for all of his hard work and lasting contributions to the attractions industry, and I wish him well in his future endeavors.

SUPPORTING SECTION 206 OF H.R.
647, THE ABLE ACT

HON. PETER J. ROSKAM

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. ROSKAM. Mr. Speaker, I was pleased to advocate for and support the recently passed H.R. 647, the ABLE Act, for the important benefits it offers to the disabled, and because of the additional clarity and equity it will provide for employers dealing with the IRS.

Section 206 addresses an issue under current law and the interpretation of the IRS for employers that use the services of professional employer organizations (PEOs). For example, any PEO that qualifies as a statutory employer under the Internal Revenue Code is eligible to claim the Tip Tax Credit, instead of the restaurant for which the wait staff who directly perform the services and therefore earned the qualification for it.

Under this system, some PEOs claim the credit themselves as the statutory employer, others administer the credit for the restaurants which they serve, and some restaurants claim the credit directly—only to be challenged in IRS audits.

This provision of the ABLE Act provides important tax clarity for small businesses working with PEOs. I am pleased to have been able to help secure the passage of this legislation in the House of Representatives, and I urge its prompt consideration in the Senate.

HONORING UNDER SHERIFF
DERRICK CUBIT

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. THOMPSON of Mississippi. Mr. Speaker, I rise today to honor a remarkable enforcement officer and community servant, Under Sheriff Derrick Cubit.

Derrick Cubit was born on a warm, sunny day of September 1, 1970 in Jackson, MS. As a youngster, he lived in Hazlehurst, Mississippi with his mother, Bobbie, his brother, Travis, and his late grandmother, Sarah.

Derrick Cubit started school when he was six-years-old. He went to kindergarten through fifth grades at Hazlehurst Elementary, attended Hazlehurst Middle School, and graduated from Hazlehurst High School in 1988. He continued his education by attending Hinds Community College and Jackson State University where he majored in Criminal Justice.

"Life has been a means of friends and family who you can trust and who trusts you," says Mr. Cubit. He is pretty happy with what life brings and is accustomed to being around primarily adults, those who he received wisdom from. He met lots of people who invested and took time with him, and helped him to excel at most of his many and various hobbies. He did well in school because of this and fortunately, self-awareness was something that was learned later on in his years.

Under Sheriff Cubit is a member of the Phi Beta Fraternity and of the Golden Square Lodge #88. There was always an interest in being a public servant, and he finally got an opportunity to work for the Copiah County Sheriff Department in October of 1997. He gives all thanks to the late Chief Deputy Joe L. Young, who gave him the opportunity to become a Deputy Sheriff with the Copiah County Sheriff Department. The trend was set by just meeting his potential, and taking on new challenges when someone brought it to his attention that he'd be perfect for the opportunity to work through the ranks at the Sheriff Department. He started out being a Deputy Sheriff, later was promoted to Juvenile Officer, after that he was promoted to Captain of Patrol, and now he serves as the Under Sheriff for the Copiah County Sheriff Department.

Under Sheriff Cubit always assumed he'd never get married because he was a hard worker and thought that if he was tied down by the constraints of a wife and kids his work might hinder family growth. But then, he met the beautiful Ms. Semekia Jones in 1994 and they agreed to marry in 2001. He had one son before this union and now his new family role suits him as being a father and husband. He's driven to spur his son on to even greater accomplishments.

Despite a lifetime of challenges and accomplishments Under Sheriff Cubit has held on to a quote by James Baldwin: "The world is before you, and you need not take it or leave it as it was when you came in." His goal is to achieve what James Baldwin speaks about. Although he would question, "How?" he believes that the moment his son entered this world, he then knew that he had achieved it.

Mr. Speaker, I ask my colleagues to join me in recognizing Under Sheriff Derrick Cubit for his dedication to serving our great Country and his community.

DAVE CONNER TRIBUTE

HON. MIKE COFFMAN

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. COFFMAN. Mr. Speaker, I rise today to honor the life of Assistant U.S. Attorney Dave Conner, who recently passed away after a long fight with cancer. Dave is survived by his wife Teri, son Gavin, and daughter Ashton.

Dave Conner dedicated his life to public service, serving for over thirty-two years in the state and Federal courts. And throughout that time, he served our state and country with both honor and integrity.

Dave's career as a public servant dates back to 1982, when he graduated law school and began working as a Deputy District Attorney in Denver. After six years, he became an Assistant U.S. Attorney. In 1996, he took a position as a public defender, and after four years in that capacity, he returned to the U.S. Attorney's office.

I have had the honor of meeting Dave and discussing possible ways we could curb the trend of mass shooting incidents that our nation, and Colorado, in particular, has experienced in recent years. Dave was dedicated to public safety and I found his insight and advice on gun violence to be very helpful as we discussed this extremely important issue.

An active member of the Smoky Hill United Methodist Church, Dave Connor was dedicated to his family and community and his life should serve as an example of the positive effect that dedicated public servants can have on those around them. My heartfelt prayers go out to his family, friends, and loved ones as they grieve the loss of a dedicated public servant and a great man.

ABD AL-BASET AZZOUZ

HON. MARC A. VEASEY

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, December 11, 2014

Mr. VEASEY. Mr. Speaker, I rise today in order to commend the recent intelligence partnership between the United States and the country of Turkey that led to the apprehension and eventual transfer into U.S. custody of a senior Al Qaeda operative, Abd al-Baset Azzouz.

The State Department of the United States listed Azzouz as a "Specially Designated Global Terrorist" pursuant to Executive Order 13224 on September 24, 2014. Additionally, the State Department states that Azzouz "has had a presence in Afghanistan, the United Kingdom, and Libya. He was sent to Libya in 2011 by al-Qa'ida leader Ayman al-Zawahiri to build a fighting force there, and mobilized approximately 200 fighters. He is considered a key operative capable of training al-Qa'ida recruits in a variety of skills, such as IED construction."

I am encouraged by this positive development between Turkey and the United States and hope that this event indicates a growing partnership between our countries that will result in a common military strategy against hostile elements in Iraq and Syria. While no international relationship is perfect, there is already