

Administrator Glenn Gaines, a consummate fire professional and friend whose legacy can be seen today in firehouses across our nation.

I first came to know Glenn Gaines during his tenure as fire chief in Fairfax County, Va., where I served on the local Board of Supervisors. He was a strong leader, who led with character and a gentle touch. He instilled a sense of pride and camaraderie in his firefighters and paramedics that reflected his own love and admiration for the fire service and those who bravely answer the call day in and day out.

Chief Gaines began his illustrious career as a volunteer firefighter with the Fairfax County Fire and Rescue Department. His passion for the fire service was evident in his work, and he quickly rose through the ranks of leadership, serving as Fire Marshal, Chief Training Officer, and Chief of Operations. He played a key role in the formation of Fairfax County's elite Urban Search and Rescue Team, which, in partnership with FEMA and USAID's Office of Foreign Disaster Assistance, has provided lifesaving support to communities here at home and across the globe following natural disasters. He capped his 35-years in Fairfax by serving seven years as Fire Chief, mentoring a generation of Fairfax firefighters and paramedics, who helped mold the Fairfax County Fire and Rescue Department into one of the best in the nation.

He went on to work for FEMA, where he helped initiate the Assistance to Firefighters Grant Program for the Department of Homeland Security. He was instrumental in the creation of the Agency's primary firefighter grant programs, particularly the Staffing for Adequate Fire and Emergency Response (or SAFER) Grant Program, which is utilized by career and volunteer fire departments across the country to increase staffing to meet community needs.

It was more than a commitment to the job for Chief Gaines. He was committed to the people who served alongside him and those that would follow in their footsteps. He held a degree in Fire Administration and authored a fire service text book and contributed to several other publications that are still considered mandatory reading for recruits. He was an educator who shared his knowledge and expertise widely. He served on the faculty of the National Fire Academy and oversaw training programs at the National Emergency Training Center.

As one publication put it, he was a firefighter's firefighter. Whether it was in Fairfax or on the national stage, Chief Gaines garnered respect and promoted positive change. He was recognized by his peers with the International Association of Fire Chiefs Metropolitan Fire Chiefs President's Award of Distinction, and he later was honored with the Metropolitan Fire Chiefs Lifetime Achievement Award. He also received the International Association of Fire Chiefs President's Award for Meritorious Service to the Fire Service.

His colleagues will also recall his outgoing, gregarious nature, particularly his competitive streak when it came to participating in the World Police and Fire Games. He was a gold medal winner in the games, competing in power lifting, running, and other sports. In fact, he was actively preparing to be the Sports Coordinator for Softball at this summer's Games, which will be held in Fairfax County.

Chief Gaines was not the retiring type, and, at the age of 72, his commitment to the fire

service community was unparalleled. He died unexpectedly at his home in Leesburg, Va., last Sunday, April 12. He is survived by his wife of 51 years, Linda, their daughter Christy Stuart, her husband, Sean, and their twin children, Heather and Evan.

Mr. Speaker, I ask my colleagues to join me in expressing our sincere condolences to the family and friends of Chief Gaines. His life's work will always be remembered in his native Fairfax and across the nation's fire service, and his legacy of character and service will endure through the generations of firefighters he helped prepare to answer the call.

SMALL BUSINESS TAX EQUITY
ACT OF 2015

HON. EARL BLUMENAUER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 16, 2015

Mr. BLUMENAUER. Mr. Speaker, since California first passed a medical marijuana initiative in 1996, 23 states, the District of Columbia, and Guam have approved medical marijuana programs. An additional 13 states have passed laws allowing for the use of low-THC forms of marijuana to treat certain medical conditions. In addition, voters in Colorado, Washington, Oregon, and Alaska have voted to allow the retail sale and adult use of marijuana.

Any business associated with these expanding industries, however, face a legal gray area between federal and state law. While states have expanded legal economic opportunities, federal drug, tax, and banking laws continue to limit these emerging small businesses.

It has long been recognized that marijuana has therapeutic values. People use it to deal with chronic and paralyzing pain, the nausea associated with chemotherapy, and the symptoms of Multiple Sclerosis. More of our veterans now use it to help with PTSD. At least one million people now receive legal medical marijuana treatment.

What remains illegal, however, is for the thousands of legitimate businesses providing a legal product to treat their business expenses like every other business and deduct them from their operating income.

The federal tax code prohibits anyone who sells Schedule I or Schedule II substances from deducting their business expenses from their taxes. Congress added this prohibition in 1982 after a drug dealer claimed his yacht and weapon purchases as legitimate business expenses. As marijuana is listed as a Schedule I substance, even businesses operating in compliance with state law are not allowed to deduct the common expenses of running a small business, like rent, utilities and payroll.

This is why I am introducing the Small Business Tax Equity Act, bipartisan legislation to allow marijuana businesses operating in compliance with state law to deduct their legitimate expenses. It will only have effect in states which have legalized aspects of marijuana use.

Legal businesses in America are taxed on their income, not on their gross revenues, except for the otherwise legal operation of marijuana businesses. Our failure to update federal tax law forces these businesses to discontinue important services or to drive them

underground, which encourages evasion. This bill adapts federal tax law to state law and ensures the fair treatment of a legal industry.

It is time for the federal government to catch up with the states. We must level the playing field for small businesses that create jobs and boost local economies. The Small Business Tax Equity Act would do just that.

RICHARD SPONZILLI

HON. BILL PASCHELL, JR.

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 16, 2015

Mr. PASCHELL. Mr. Speaker, I rise today to recognize Richard Sponzilli who, after 30 years of support and service to his local community will be honored as the recipient of the prestigious Dean McNulty Award this Sunday, April 19, 2015 at the 15th Annual Dean McNulty Dinner in Paterson, NJ.

Born and raised in the Stony Road neighborhood of Paterson, Mr. Sponzilli attended St. Bonaventure High School. At the young age of eighteen, he was drafted to Vietnam. During his military service he demonstrated remarkable courage and dedication to serving his country.

Upon his return, he enrolled at Pace University for two years, and then transferred to William Paterson to complete his degree in elementary education. While attending college, Mr. Sponzilli worked part-time cutting grass and during his senior year decided to start a landscaping business of his own. Not expecting his small business to grow, Mr. Sponzilli decided to enroll in a Master's Degree program at William Paterson University to pursue a career as a school guidance counselor.

After completing his Master's Degree, Mr. Sponzilli was unsure about leaving his business to pursue a career as a guidance counselor. After compliments from clients and advice from a friend, he decided to focus on his landscaping business. At the age of 28, Mr. Sponzilli had finally saved enough money to purchase his first office building in Totowa, NJ and since then he has expanded his business to what is now one of the industry's premier landscape design firms.

In addition to being a successful businessman, Mr. Sponzilli has coached and been involved with many sports programs, beginning with the Hillcrest Boys Club, serving as Head Coach of the Manchester Regional High School boys' basketball team, and football programs at the Totowa Police Athletic League.

Mr. Sponzilli continues to dedicate his efforts towards bettering his community and exhibits the qualities of an individual we all strive to be. He currently works with many organizations including Landscape Initiative, Morris Catholic High School, Sisters of the Poor Charity, and also finds time to operate basketball camps for children.

Mr. Sponzilli has been recognized for his philanthropic efforts both within his community and outside. Because of these efforts, he was named the Italian American Man of the Year, National Kid Construction Club Man of the Year, was inducted into the Totowa Police Athletic League Wall of Fame, and was most recently awarded the William Paterson University Legacy Award. The Dean McNulty Award