

(2017, 2021), and most recently, a bipartisan and bicameral resolution on January 11, 2022, endorsed by the entire Georgia Congressional Delegation honoring the UGA Bulldogs' recent 2022 College Football Playoffs National Championship win.

Coach Smart has accomplished much in his life, but none of it would have been possible without the grace of God; the love and support of his wife, Mary; and their children; Weston, Julia, and Andrew.

Madam Speaker, I ask my colleagues in the House of Representatives to join my wife, Vivian, and me, along with the more than 730,000 people of the Second Congressional District and the Georgia Bulldog Nation, in extending our thanks, our heartfelt congratulations, and our best wishes to Coach Kirby P. Smart for his monumental achievement in leading the UGA Bulldogs to their 2022 College Football Playoffs National Championship win.

DENOUNCING RUSSIA-UKRAINE WAR MONGERING

HON. PAUL A. GOSAR

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Mr. GOSAR. Madam Speaker, I rise today to address the drumbeat for war in Eastern Europe we have been listening to for weeks now.

For over two weeks the American people have watched with intense concern and uneasiness the heightened tensions between Ukraine and Russia.

It is not so much the border issues between these nations that concerns Americans, but the loose talk of the Biden Administration to involve the United States in a hot war against Russia.

Americans do not dread that territorial disputes are taking place over 6,000 miles away. They dread that the Biden administration may involve them in another costly, stupid war, one with potentially devastating results for their families.

The foreign policy issues of Eastern Europe are complex, but the law is not. The Constitution of the United States, written plain as day in Article I, Section 8, Clause 11, gives Congress the sole power to declare war.

No one else.

Not the president, not the lifelong bureaucrats in the State Department, or the diversity-trained generals in the Pentagon, and especially not the quote-unquote "experts" educated beyond their capacity.

Only the people's elected representatives.

I have served in this body for over a decade, and it's clear to me that Congress has no interest in picking up its constitutional prerogative or making itself accountable to the voters.

In their absence, I believe the need for action must devolve to the states. Federalism requires as much.

In Arizona, State Senator Wendy Rogers has introduced a bill called the Defend the Guard Act. It stipulates that unless Congress has formally declared war, Arizona National Guardsmen are prohibited from being deployed into active combat overseas.

Rogers is a retired Lieutenant Colonel who served for twenty years in the U.S. Air Force.

And I think she speaks for a lot of soldiers who are tired of being sent into undeclared, no-win wars that go on for decades.

One of America's finest soldiers, two-time Medal of Honor recipient and Marine Corps Major General Smedley Butler, said of our troops, "We Americans who will protect our flag should have a voice in where it is flown."

I agree.

The United States of America has the greatest, bravest fighting force in the history of the world.

And if Congress has one ounce of respect for their courage and sacrifice, and the founding document they swore an oath to defend with their lives, we would vote before ever sending them into battle.

Our names should be on the dotted line before their boots ever hit the ground, whether in Ukraine or anywhere else in the world.

And until Congress declares war as required by the Constitution, not a single Guardsman from Arizona or any other state should be deployed into combat.

I believe Arizona ought to be the first state to pass the Defend the Guard Act and lead the way in protecting our sons and daughters in uniform from federal abuse and challenge this Congress to start following every part of the U.S. Constitution.

If history has taught us anything it is this: we have lost trillions of dollars and tens of thousands of American lives fighting ridiculous wars in Vietnam, Iraq, and Afghanistan. We have the best military force in the world and some of the most inept military leaders. And to be fair, the political rules imposed on our military leaders, the so called Rules of Engagement, deprive our military of a clear path to victory. Indeed, the political aspects of those wars, to "build nations" or to win hearts, is as inane as it was unsuccessful. War is to destroy the enemy, not build nations.

Historical failures of Western countries confronting Russia militarily in Eastern Europe in the winter taught us the foolhardiness of such an effort. We cannot make the same mistake, in a conflict which we have no justification to be in to begin with.

Most critically, the United States has no interest to protect there. Certainly no interest strong enough to risk war with Russia.

I denounce the war mongering.

CHIEF WILLIAM PRIOLE

HON. JEFFERSON VAN DREW

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Mr. VAN DREW. Madam Speaker, last week, I had the honor of presenting a flag to Chief of Police William Priole at his retirement event. Chief Priole's law enforcement career began with his attendance at the 52nd session of Atlantic County Police Academy. He served as a patrol officer until his promotion to Corporal in 2006. In 2007, Chief Priole earned the coveted David C. Douglass Officer of the Year award for his outstanding performance in the Patrol Division. He was then promoted to Sergeant in 2011, Lieutenant in 2015, Captain in 2019, and Chief of Police in 2021. For over 30 years, he has protected and served the citizens of Lower Township. Chief Priole should be proud of his accomplishments and it was

my honor to have had the opportunity to recognize him for his service to the South Jersey community. God Bless Chief Priole and God Bless America.

KENT HOPKINS

HON. BETH VAN DUYN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Ms. VAN DUYN. Madam Speaker, on behalf of a grateful Nation and the citizens of the Texas—24, the 2021 Congressional Veteran Commendation is hereby presented to Kent Hopkins, Petty Officer 3rd Class, United States Navy, of Euless, Texas, for his honorable service in the Armed Forces of the United States of America and for his continued dedication to his community.

Mr. Hopkins enlisted in the U.S. Navy in 1960, having served until 1964 as an aircrewman with VF-9, serving on the P-3 Orion maritime surveillance aircraft. Notable assignments include serving as a part of Joint Task Force 8 during Operation Dominic nuclear testing in the Johnston Atoll in 1962. Other assignments include maritime surveillance of Soviet military assets in the Far East during the height of the Cold War.

After leaving the Navy, Mr. Hopkins has brought the same love he had for his country and poured it into making his community a better place. He has served on several boards, commissions, and committees. Among these are as a member of Lions Club, Optimists Club, a volunteer for the Boy Scouts of America, a former governor of the DFW Colony of the Society of Mayflower Descendants, Mr. Hopkins has also served as a precinct chairman and election judge, as well as a volunteer for several local-area churches.

Mr. Hopkins' career is marked with heroism and is consistent with the finest traditions of the United States Navy and reflects great credit upon himself, the State of Texas, and the United States of America.

**CONGRESS MUST IMMEDIATELY
REVERSE AMORTIZATION OF RESEARCH AND DEVELOPMENT
("R&D") EXPENSES**

HON. JOHN B. LARSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Mr. LARSON of Connecticut. Madam Speaker, I rise to address an urgent tax policy matter.

At the start of this year, a key bipartisan tax policy ended. It had been around for nearly 70 years. For nearly 7 decades American taxpayers had been able to immediately deduct R&D expenses.

What has changed since the beginning of 2022, Madam Speaker? Taxpayers are now required to deduct R&D expenses over a period of years. This spread-out deduction is what is known as amortization.

What does it mean, Madam Speaker? Expenses would be recovered more slowly. To those innovative businesses cash flow will be reduced. Reduced cash flow means less dollars for R&D. Smaller R&D budgets will harm

R&D activity in the United States. That's the effect of increasing the tax burden borne by those innovating businesses.

Will there be a loss of jobs, Madam Speaker? The answer is yes. One study concludes the job losses would total over 20,000 jobs in the first five years. As bad as that is, the same study concludes job losses would be three times as much in the second five years. We're talking about 60,000 jobs lost.

How will this change affect U.S. global competitiveness, Madam Speaker? The answer is it will hurt U.S. competitiveness abroad. If allowed to remain in effect, the U.S. policy of amortization would treat innovation-related expenses worse than any other developed country. Prior to amortization going into effect, the U.S. was already ranked 27th of 37 OECD countries with respect to R&D incentives. If amortization remains, things get worse. In effect, the U.S. will fall further behind our competitors when it comes to incentivizing R&D.

If Congress fails to delay amortization before March 31st, the first quarter of 2022, businesses will be forced to act. Estimated cash tax payments will increase by more than \$8 billion in just the first quarter alone. The effect will be an immediate reduction in capital that can support R&D. Of prime concern to Congress should be the loss of more than 20,000 direct R&D jobs this year without our action.

A four-year delay of amortization is included in the House-passed Build Back Better legislation and the initial Senate substitute. I would have hoped we would already have addressed this issue, but while progress on that legislation awaits final disposition in the Senate, Congress must begin to consider whatever is the fastest path to enactment because time is of the essence.

One option would be the two pieces of legislation designed to address China competition. The House is considering the America Creating Opportunities for Manufacturing Pre-Eminence in Technology and Economic Stability ("America COMPETES") Act of 2022. Our Senate colleagues have passed their own version of China competition legislation. Speaker PELOSI has said she plans to reach a bipartisan agreement to bring these two bills together.

Madam Speaker, what does restoring deductibility of R&D have to do with the China competition bills? The short answer is plenty. In terms of competitiveness, China and America are moving in different directions on tax incentives for R&D. The Chinese have enacted a super deduction for R&D expenses. For manufacturing companies in China, that deduction yields an extra 100 percent of eligible R&D expenses. This deduction is in addition to actual R&D expenses incurred. That's why they call it a super deduction.

Let's discuss an example. A manufacturing company that undertakes \$100 of R&D in China would deduct \$200. By contrast, a company that undertakes \$100 of R&D in the United States would deduct only \$10 in 2022. R&D conducted in China would thus receive 20 times the tax benefit of R&D conducted in the U.S. When all R&D incentives are considered, China would have incentives more than 11 times as generous as those of the United States. Eleven times as generous, Madam Speaker. How are American companies going to win the race with Chinese companies who have that kind of head start?

We should look at including the four-year delay of amortization of R&D in the final Amer-

ica COMPETES legislation. Inclusion becomes more important if it appears to be moving more quickly than the Build Back Better legislation.

Madam Speaker, there is another legislative vehicle Congress should consider for this urgent matter. Congress is in the process of addressing defense and non-defense appropriations spending because the continuing resolution expires on February 18, 2022. Congressional negotiators should be aware that a reversal of the decades-old R&D tax incentives brings adverse national security consequences.

Where's the linkage to national security? Look no further than the National Science and Technology Council. They concluded that "ensuring national security and resilience is critical for the United States, especially as other nations dramatically increase their R&D expenditures" and sustained R&D investments "are essential to ensure that the United States remains able to secure and protect the American people in the face of this increased competition." Ignoring R&D amortization would have implications for our national security interests and should be resolved by the time these issues are settled.

Madam Speaker, strong tax incentives for R&D have long had bipartisan support. The initial R&D credit was passed by a Democratic House. Republican Senate, and signed by President Reagan. Last year a bipartisan group of 96 House members and 26 Senators introduced legislation permanently reversing amortization of R&D expenditures. With amortization of R&D now in effect, the bipartisan goal of restoring this bipartisan tax incentive becomes even more compelling.

Congress must act immediately, certainly before the end of this quarter, to maintain the immediate deductibility of R&D expenditures. As each month passes, failure to act yields proportionately more harm to US innovation and competitiveness. All available legislative vehicles should be considered.

Madam Speaker, America's innovators cannot wait further.

ADDRESSING THE PUBLIC SAFETY CONCERNS OF ST. PAUL

HON. BETTY MCCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 3, 2022

Ms. MCCOLLUM. Madam Speaker, I rise to call attention to correspondence I recently received from Todd Axtell, Chief of the St. Paul Police Department. Chief Axtell and the men and women in uniform of the department who serve my constituents are extraordinary public servants who operate with a level of professionalism that has been consistently demonstrated during the difficult circumstances of the past two years. Therefore, I include in the RECORD Chief Axtell's letter to highlight the increasing challenges being placed on St. Paul police officers.

At this moment, the City of St. Paul is the venue for the federal trial of three former Minneapolis police officers involved in the murder of Mr. George Floyd in May 2020. This trial has been brought by federal authorities, regarding federal civil rights charges, and concerns a crime that occurred in Minneapolis,

not in St. Paul. By selecting St. Paul as the venue for this federal trial, extraordinary security and financial burdens are being placed upon the City of St. Paul, Ramsey County, and our local taxpayers.

It is my belief that the federal court and Department of Justice must not be allowed to shift security related costs onto local government and taxpayers. This is simply unacceptable. Therefore, I am exploring funding options that will ensure the federal government covers all costs associated with security for this federal trial and the City of St. Paul, the St. Paul Police Department, and the property taxpayers of St. Paul are held financially harmless. Though I cannot guarantee funding, my office will make every effort to achieve this goal.

Madam Speaker, I remain committed to working with both local and federal counterparts to achieve a positive outcome for the people of St. Paul. I would also like to recognize Chief Axtell for his leadership and the day-to-day commitment of the St. Paul Police Department to meet the needs of our constituents.

DEPARTMENT OF POLICE,
CITY OF SAINT PAUL,
January 21, 2022.

Hon. BETTY MCCOLLUM,
House of Representatives, Saint Paul, MN.

DEAR REPRESENTATIVE MCCOLLUM: The murder of Mr. George Floyd while in the custody of Minneapolis police officers on May 25, 2020 sparked unprecedented civil unrest in the State of Minnesota and across the globe.

For several days, an outpouring of frustration sparked reactions ranging from massive demonstrations, to looting, to widespread destruction of property. In the Twin Cities, two people were killed and our community suffered millions of dollars in property damage, including 330 buildings in Saint Paul that were damaged or destroyed.

The past two years have brought dramatic changes in law enforcement staffing; police officers are leaving the profession in numbers that haven't been seen before. The Saint Paul Police Department is currently down 80 sworn officers, our lowest staffing level since the 1990's. Additionally, the ongoing COVID-19 pandemic offers daily staffing challenges as members of our department contract the highly contagious virus and are required to quarantine.

While short-staffed, Saint Paul officers are being pushed to the brink while continuing to deliver the high level of service expected by our community. In 2021, Saint Paul experienced a record high number of homicides and saw dramatic increases in other violent crimes.

While struggling to meet the day-to-day challenges of maintaining public safety, our department was notified at the end of November 2021 that the federal civil rights trial for the four former Minneapolis police officers involved in George Floyd's murder would be held in downtown Saint Paul at the federal courthouse—even though the tragic incident occurred in a different jurisdiction.

As the murder of Mr. Floyd took place in the City of Minneapolis while in custody of Minneapolis police officers, no one anticipated the federal trial being held in Saint Paul.

Law enforcement organizations are typically given six to twelve months to plan for a trial of this magnitude. However, we were given fewer than two months to plan and prepare with our federal and local partners for the upcoming federal trial.

Tensions in the community remain high. Protests and calls for systemic changes continue. The upcoming federal trial has been highly publicized and may inflame intense emotions for individuals across the country.