

The Italians launched another offensive on March 12, 1941, but after six days of fighting, the Italians made only small gains, and it became clear that German intervention was necessary if the Italians were going to win.

On March 26th, Hitler declared that he would make a clean sweep of the Balkans. It took him five weeks, until the end of April, to subdue Greece. It turned out to be an important five weeks. These five weeks delayed Hitler's invasion of Russia and contributed to the Germans' failure in Russia.

The victory of the Greek Army against the Italians astonished the world. The heroic stance by the Greeks against insurmountable odds, was the first glimmer of hope for the Allies, and today we can take great pride in those who risked their lives to defend their country.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. WATERS) is recognized for 5 minutes.

(Ms. WATERS addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. WOOLSEY) is recognized for 5 minutes.

(Ms. WOOLSEY addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

PASS THE FALLEN PATRIOTS TAX RELIEF ACT, H.R. 3365

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. MCCOTTER) is recognized for 5 minutes.

Mr. MCCOTTER. Mr. Speaker, I rise to urge passage of the Fallen Patriots Tax Relief Act, H.R. 3365, which has been introduced by the distinguished gentleman from Arizona (Mr. RENZI). Contemporaneous with the Persian Gulf conflict, Congress increased from \$3,000 to \$6,000, the military death gratuity payable to the survivors of deceased members of our Armed Forces.

Unfortunately, unlike the original \$3,000 benefit, this additional \$3,000 to the survivors of our fallen patriots was left exposed to taxation. This cannot continue. The Fallen Patriots Tax Relief Act will restore the military death gratuity to its rightful and tax exempt status and increase the military death gratuity for survivors of our fallen patriots up to a total of \$12,000, retroactively effective to September 11, 2001.

Mr. Speaker, of course, so many today are tempted to measure their compassion in money. Let us make no mistake, no amount of money will mute or diminish these survivors' immeasurable pain, an immeasurable pain which can only be told by the mounting of time and the mercy of God.

□ 2115

Yet, still in support of and in tribute to our fallen and their families, our hu-

manitarianism compels us to try. Consequently, in support of our troops and their families our words are prolific.

Now, during this current Persian conflict, our deeds must best our rhetoric. It is the least and not the last we must do for those who have so terribly sacrificed and suffered for our freedom, for our country, for us.

FALLEN PATRIOTS TAX RELIEF ACT OF 2003

The SPEAKER pro tempore (Mr. PORTER). Under the Speaker's announced policy of January 7, 2003, the gentleman from Arizona (Mr. RENZI) is recognized for 60 minutes as the designee of the majority leader.

Mr. RENZI. Mr. Speaker, I want to begin by recognizing the steadfast leadership provided by my colleagues, especially the gentleman from North Carolina (Mr. JONES) who has fought for this legislation, for this issue, for over 2 years, as well as the gentleman from Massachusetts (Mr. MCGOVERN), who without their original initiatives, the Fallen Patriots Tax Relief Act would not have become a reality and gained such bipartisan support. In addition, I want to thank them for their guidance on this bill and their strong cooperation in drafting this legislation.

Mr. Speaker, H.R. 3365, the Fallen Patriots Tax Relief Act of 2003, addresses the death gratuity paid to a survivor of a military member of the United States, which historically has been exempt from taxation. An oversight in the Tax Code after gratuity was increased to \$6,000 left half of this payment subject to taxation. The benefit was designed to assist survivors of deceased members of the military with their financial needs during the period following the soldier's death and before other survivor benefits become available.

The first section of this legislation raises the death gratuity payment to \$12,000. This increase has already been funded in the Defense Appropriations Act recently signed into law.

The second section of this bill amends the U.S. Tax Code to restore the payment to its historical full tax exempt status. This provision applies to deaths occurring on or after September 11, 2001, in order to provide for the families of those military personnel who lost their lives at the onset of the war on terrorism.

At a time when our Nation's sons and daughters and their families are making great sacrifices on behalf of this Nation, it is unconscionable to ask them to shoulder a tax burden on a gift intended to be free from taxation.

What is most important to remember when considering this significant legislation is that this bill will help families with the loss of their loved ones; the death gratuity payment must remain as a gift to the surviving family as a gesture of a grateful Nation and be done in a manner which dignifies their ultimate sacrifice.

The bipartisan support on this legislation shows that Congress recognizes the sacrifices made by these men and women of our Armed Forces against the war on terror.

What motivated me to become involved are three of our fallen patriots from my district in rural Arizona. The first was Spencer Karol, a 20-year-old Army Specialist with the 165th Military Intelligence Battalion from Holbrook, Arizona. Spencer was raised in California until his family moved to Holbrook while he was a junior in high school. He graduated from Holbrook High in 2001 and signed up with the Army with two of his friends. They were sent to Iraq this year.

Specialist Karol's mother, Bridget, a single mother, depended on her son for assistance, and he did so willingly. She said, "He helped me with his younger brothers. I, being a single mother, needed help on our ranch fixing roofs, putting up fences, clearing brush, with the livestock and he did all of it on his own without ever having to be told."

When he was not helping his mother in caring for his little brothers he was involved in community service activities that included helping the Hashknife Sheriff's Posse. His mom said he was also good with computers and worked a short time in the Navajo County Assessor's Office before going off to boot camp. She said he liked music and that Spencer was a gentleman. He liked to play the guitar and piano and was loved by his family and community.

Specialist Karol died when his vehicle was hit by an explosive device on patrol while looking for enemy combats on October 6, 2003, at Ar Ramadi, Iraq. This legislation gives Spencer Karol's mother the ability to cover the funeral expenses to bury her son.

Secondly, Private Lori Piestewa of the much-publicized 507th Maintenance Division was the first Native American woman on record known to be killed in action in our Nation's history. As a testament to her proud Hopi Indian warrior tradition, Lori went back into the thick of battle outside of An Nasirah, Iraq, to help her fellow soldiers, including Private Jessica Lynch, escape an Iraqi ambush. Lori was a 23-year-old single mother of two. She has a mountain and freeway named after her in Arizona, but her family still pays taxes on the payment they received from Lori's sacrifice.

This legislation corrects this injustice and gives her children added support.

Finally, 27-year-old Army Specialist Alyssa Peterson was a great athlete and graduated at the top of her class. She was good with languages and gracious to her family and friends.

I would like to share with you an essay that this bright, energetic young woman wrote when she was in fifth grade as a student at Sechrist Middle School in Flagstaff, Arizona.

Alyssa wrote, "What is an American patriot? I believe an American patriot