

25 years. The new facility will allow hospice services and adult day services to meet current and future needs of those with chronic conditions and patients with terminal illness.

Situated on 2.4 acres in central Napa, the new facility houses programming and operations for both Hospice of Napa Valley and Adult Day Services of Napa Valley. This building establishes a permanent home to ensure that the needs of Napa Valley's terminally and chronically ill populations will be served for generations to come.

Over the past 25 years, Hospice of Napa Valley, Inc. has grown substantially in response to community needs. The new facility will allow Hospice of Napa Valley to extend their aid for terminally ill patients who seek comfort as well as quality of life. Hospice also provides support for the family members of those that are terminally ill.

Adult Day Services of Napa Valley provides comprehensive health care, rehabilitation therapies, social services and personal care for frail, elderly persons and younger functionally-impaired adults 18 years or older. Continuing care is also provided for adults with Alzheimer's disease and related dementias.

Mr. Speaker, Hospice of Napa Valley, Inc. has significantly expanded health care services to our community with respect and dignity. It is therefore appropriate to honor Hospice of Napa Valley, Inc. on its new facility's grand opening.

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RETIREMENT CONGRATULATIONS  
TO NICK HALL

**HON. DONALD A. MANZULLO**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Mr. MANZULLO. Mr. Speaker, today I wish to recognize the outstanding dedication and leadership of Leonard (Nick) Hall for his efforts in administrating federal tax law. He has served for over 30 years in the Internal Revenue Service, IRS. He also served his country in the Army and worked for a time with the United States Department of Defense. Nick is retiring after over 35 years of federal service and I want to thank him for his contributions to Illinois and our country.

Nick is a dedicated and proud member of the IRS executive staff. Nick has served as an Area Director for Small Business/Self-Employed Division, Taxpayer Education and Communications, TEC, in Chicago, IL. As the Chairman of the Small Business Committee, I work closely with TEC, which is a small business focused function of the IRS. It closely works with small business organizations and industry leaders to educate and ensure IRS products and services fit the needs of small business/self-employed taxpayers. He leads about 100 employees responsible for taxpayer education and communications programs in 13 states, including Illinois. His employees deliver federal tax information to over hundreds of state and industry organizations and millions of people. He has been a leader in reducing taxpayer burden and ensuring fair tax law administration. He was very involved in the most recent comprehensive reorganization and modernization of the IRS in nearly half a century.

In 2004, Nick received a TEC Director's award for his efforts to taxpayer burden reduc-

tion, taxpayer outreach and compliance assistance. This award was to recognize his participation at the Small Business Regulatory Enforcement Fairness Act hearings.

In 2000, Nick received a Commissioner's Award for his contributions as an executive team leader, serving under the Deputy Commissioner for Modernization. This award is considered the highest honor an IRS Commissioner can bestow to an employee. The Commissioner cited Nick's extensive experience in IRS operations as extremely invaluable to modernization initiatives.

Nick is a resident of Illinois after spending many years living in many or various cities in the United States. His wife, Mona, is a native of Illinois and also a 25 year employee of the IRS. They plan to continue to reside in Illinois upon Nick's retirement from the IRS on February 25, 2005.

My wife, Freda, and I wish Nick and his family a happy future, and I wish to thank him for all of his dedications, commitment, and hard work.

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RECOGNIZING ROOSEVELT ELEMENTARY CUB SCOUT PACK 876  
IN LIVONIA, MICHIGAN

**HON. THADDEUS G. McCOTTER**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Mr. McCOTTER. Mr. Speaker, I rise today to acknowledge and honor Roosevelt Elementary Cub Scout Pack 876, in Livonia, Michigan, as they join Cub Scout packs across the country in celebrating 75 years of Cub Scouting.

The "Cubbing Program" was introduced by the Boy Scouts of America in 1930, but its roots go all the way back to the first days of Scouting. With the early success of the Boy Scouts for boys 12 years and older, there was popular demand for the siblings of Scouts.

In 1916, Sir Robert Baden-Powell introduced the "Wolf Cub" program for younger boys. This program soon found its way to numerous communities in America. Finally, after 20 years of Boy Scouting in America, Cub Scouting was introduced. What has followed has been nothing short of phenomenal. Boasting more than 50,000,000 members since its inception, no program in history has had the far ranging impact on American youth than Cub Scouting.

Boys who take part in the Cub Scout program take part in interesting and meaningful activities with their friends. Through these activities, boys learn sportsmanship, moral virtues, and cooperation; and, further, in so doing, the Cub Scout program also strengthens families.

Mr. Speaker, for 75 years Cub Scouting has helped boys develop character. I hope my colleagues will join me in honoring the Cub Scout program, and the scores of beneficent men and women who help mold these boys into men of honor, and stellar citizens of America.

RECOGNIZING CAPTAIN JIM HORN

**HON. MICHAEL C. BURGESS**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Mr. BURGESS. Mr. Speaker, I rise today to recognize the service of CPT Jim Horn, son of Denton County Judge Mary Horn. CPT Jim Horn was recently promoted following 6 months of training at the U.S. Army's Infantry Captain Career Course in Fort Benning, Georgia.

Captain Horn's continued skill and leadership is evident in his service with the 3rd Infantry Division in Iraq and Kuwait for which he received two Bronze Stars. The resolute dedication of Captain Horn and his fellow service men and women to the people of the United States and Iraq exemplifies the need for democratic leadership throughout the world. It is the work of these fine soldiers that continues to lead us to success in our overseas endeavors.

The distinguished service of Captain Horn has resulted in his appointment to the Battalion Adjutant for the 6th Ranger Training Battalion at Eglin Air Force Base, Florida. It is my honor today to recognize the vital and resourceful leadership of Captain Horn and his commitment to Texas and the United States.

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TRIBUTE TO JOHN JORDAN  
"BUCK" O'NEIL

**HON. DENNIS MOORE**

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Mr. MOORE of Kansas. Mr. Speaker, I rise today to pay tribute to John Jordan "Buck" O'Neil, to whom I recently presented the Blue Valley Education Foundation's Good Neighbor Award. It was a pleasure to present Buck with this notable distinction. You see, Buck has always been one of my great heroes, and there is no question that his story of courage and perseverance has served as an inspiration to many people.

Born the grandson of slaves, Buck joined the Kansas City Monarchs of the Negro League in 1938. He remained in Kansas City with the Monarchs for seventeen spectacular years, ten as a player and seven as manager. During this time he was named an all-star three times as a player, served two years with the United States Navy, and led the Monarchs to four league titles as a manager, all the while facing the harshness of separation and discrimination in a country that was still segregated. In 1962, Buck broke an important barrier, by being named the first African-American coach in the Major Leagues by the Chicago Cubs. After 33 years with the Cubs, Buck returned home in 1988 to scout for the Kansas City Royals. He currently serves as chairman of the Negro Leagues Baseball Museum in Kansas City, a continuing demonstration of his love for the game of baseball and for his commitment to the essential role that the Negro Leagues played in the integration of both American sport and American society.

During his time in Kansas City, Buck has taught the citizens of the Kansas City metropolitan region about the importance of determination and resolve in the face of hostility, in

addition to showing us the importance of family, friendship, happiness and history. Buck taught us about baseball. But more importantly, Buck taught us about life. He is a wonderful role model, and I thank him for his contributions to the Kansas City metropolitan region and to our United States of America.

THE SELF-EMPLOYED H.E.A.L.T.H.  
ACT

**HON. LORETTA SANCHEZ**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Ms. LORETTA SANCHEZ of California. Mr. Speaker, I rise today to introduce the Self-Employed H.E.A.L.T.H. Act, a bill that repeals Section 162(l) paragraph 4 of the Internal Revenue Code, and allows self-employed individuals to deduct the cost of health insurance in computing net earnings from self-employment for tax purposes.

Under current law, self-employed individuals do not share the same tax advantages for health insurance as other wage earners who work for large companies and government agencies. These wage earners can participate in plans that allow them to pay for their health insurance with pre-tax dollars. This legislation will provide self-employed workers the same benefits afforded to wage earners who work for large companies, which, in turn, will help them purchase health insurance. The National Federation of Independent Business has stated that allowing the self-employed to purchase health care pre-tax dollars will help to reduce the number of uninsured Americans.

There are over 16 million sole proprietorships in the United States. Self-employed workers represent 7 percent of the U.S. workforce. In the United States, employers play the leading role in making health insurance coverage available to workers, retirees, and their families. Two-thirds of Americans get their health insurance through an employer. For sole proprietors and other Americans, health care coverage poses a significant challenge.

Americans have always admired those who strike out on their own. They are the innovators and the entrepreneurs. We should encourage this activity by providing self-employed workers the opportunity to purchase health care as affordably as those who work for others.

A BILL TO RECOGNIZE THE PUBLIC SERVICE OF ARCHBISHOP PATRICK FLORES

**HON. CHARLES A. GONZALEZ**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Mr. GONZALEZ. Mr. Speaker, today I introduced a House resolution recognizing the long career of public service of Archbishop Patrick Flores of the Archdiocese of San Antonio. Archbishop Flores, the first Mexican American Bishop in the United States, will be retiring on Tuesday, February 15, 2005, after 34 years of service as a bishop.

Patrick Fernandez Flores, was born on July 26, 1929 to Patricio Flores and Trinidad

Fernandez de Flores in Ganado, Texas. He was the seventh of nine children. After graduating from Kirwin High School in Galveston, Texas, Patrick Flores entered the St. Mary's Seminary in La Porte, Texas. On May 26, 1956 he was ordained to the Catholic Priesthood and served the Diocese of Galveston-Houston for the next 14 years.

On Cinco de Mayo—May 5, 1970 in San Antonio, Texas, Patrick Fernandez Flores was consecrated a bishop in the Archdiocese of San Antonio. His appointment was an event of great significance in the history of South Texas and the United States. While the Mexican-American community was one of the largest Catholic communities in the United States, until that day in 1970 there had never been a Mexican-American bishop. In that regard, like other civil rights leaders of the time, Archbishop Flores broke a barrier in a major national institution—the Catholic Church, and in doing so, he helped to lay the groundwork for a more equal society. Less than a decade later, in 1979, Bishop Flores was consecrated Archbishop for his Archdiocese.

Archbishop Flores has committed his life not only to the service to his Church but to the wider community. He has been a leader on countless public policy issues that improved the lives of his parishioners and created new opportunities for many Americans to participate in the American Dream. He has long been an advocate for public housing, for the rights of immigrants, for health care for the poor, for economic development, for education, and for multi-cultural understanding.

Among his many accomplishments were the creation of the Mexican American Cultural Center, a unique program dedicated to developing Catholic leadership that is responsive to the needs of increasing diverse society, and contributing to the establishment of the Hispanic Scholarship Fund, a national program that has provided over 68,000 college scholarships to economically disadvantaged Hispanics. At the heart of both these programs is the heart of the Archbishop's social vision of giving hope to the disadvantaged and constructing a society that respects diversity and truly values equality.

Mr. Speaker, I strongly urge the House to pass this resolution in the coming weeks. Archbishop Patrick Flores has been a national leader not only for the cause of Hispanic rights but for the rights of all Americans.

COMMENDATION OF CORMAC O'CONNOR

**HON. DENNIS MOORE**

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Mr. MOORE of Kansas. Mr. Speaker, I rise today to congratulate a young student from the Third District of Kansas who has achieved national recognition for exemplary volunteer service in his community. Cormac O'Connor of Prairie Village has just been named one of the top honorees in the state of Kansas by the 2005 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state, the District of Columbia, and Puerto Rico. This is truly an extraordinary honor, as more than 20,000 young people across the

country were considered for recognition this year.

Cormac is being recognized for implementing an intergenerational arts program that brought senior citizens and at-risk children together for classes in visual arts, movement, theater, and jazz.

In light of statistics that indicate Americans today are less involved in their communities than they once were, it's vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we can work together at the local level to ensure the health and vitality of our towns and neighborhoods. Young volunteers like Cormac are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

Mr. Speaker, the program that brought this young role model to our attention—The Prudential Spirit of Community Awards—was created by Prudential Financial in partnership with the National Association of Secondary School Principals in 1995 to impress upon all youth volunteers that their contributions are critically important and highly valued, and to inspire other young people to follow their example. Over the past eight years, the program has become the Nation's largest youth recognition effort based solely on community service, with more than 170,000 youngsters participating since its inception.

Cormac should be extremely proud to have been singled out from such a large group of dedicated volunteers. I applaud Cormac for his initiative in seeking to make his community a better place to live, and for the positive impact he has had on the lives of others. His actions show that young Americans can—and do—play important roles in our communities, and that America's community spirit continues to hold tremendous promise for the future.

THE ERRONEOUS TAX REFUND FAIRNESS ACT

**HON. LORETTA SANCHEZ**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 9, 2005*

Ms. LORETTA SANCHEZ of California. Mr. Speaker, I rise today to introduce the Erroneous Tax Refund Fairness Act, a bill to ensure the fair treatment of tax payers who return overpaid tax refunds and are penalized for it.

The deadline for filing tax returns will be here before you know it. Most Americans receive a refund, and our constituents enjoy getting back the money they earned from the IRS. However, even the IRS can make mistakes and occasionally people receive more money than they should. Those who have filed misleading information on their tax returns should be punished for their actions. But did you know that if a person is mistakenly overpaid and attempts to return the excess payment to the IRS, they must pay accrued interest on the amount of the erroneous refund?

The legislation I am introducing today would abate the interest on erroneous tax refunds if the person receiving the refund made a good-faith effort in a timely manner to return the money to the IRS. The bill also includes language that gives the Secretary of the Treasury discretion over whether or not to abate the interest. If the Secretary establishes that the