

INTRODUCTION OF THE CHARITABLE DRIVING TAX RELIEF ACT OF 2007

HON. THOMAS E. PETRI

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 29, 2007

Mr. PETRI. Madam Speaker, today, I am introducing the Charitable Driving Tax Relief Act of 2007 to remove a serious disincentive that limits the participation of many in charitable activities. Charitable organizations play an important role in our society, and it is important that Congress not stand in the way by penalizing those who wish to offer their services to these groups.

Under current law, individuals that volunteer their time and energy by driving their personal vehicles on behalf of a charitable group can end up with an unpleasant surprise in the form of an unanticipated tax bill. Specifically, volunteer drivers receiving reimbursement for the use of their vehicle are taxed on these payments to the extent that they exceed 14 cents per mile. This treatment stands in stark contrast to the 48½ cent allowance for reimbursement for the business use of that same vehicle.

The Charitable Driving Tax Relief Act will equalize the tax treatment of charitable reimbursements with those received for business driving because the point of the payment is essentially the same, that is, to cover the cost of operating a personal vehicle while performing an important service in the pursuit of a greater good.

To achieve this end, my legislation would exclude from gross income any reimbursement received for the use of a volunteer's car while assisting a charitable group, limited only by the cap the Internal Revenue Service sets each year regarding business driving. This treatment would be available only for services provided without compensation and drivers would be required to maintain sufficient records to substantiate the charitable use of their vehicles. Finally, this bill drops the requirement that charitable groups report these reimbursements to the IRS, removing an administrative and paperwork burden that detracts resources from their larger purpose.

Each day, thousands of Americans lend a hand in providing transportation services to a multitude of organizations engaged in good works. These activities include assisting individuals with their routine grocery shopping, providing the use of a four-wheel drive vehicle to transport home-visit nurses during inclement weather, delivering meals as part of a holiday food drive, helping individuals to keep their medical appointments, and many more similar activities.

These volunteer drivers are donating their time and their talents, not their vehicles, and accepting reimbursement for the use of that car, incidental to their time and talent donation, is a reasonable act, which should not result in an additional tax liability. Today, when it comes to driving a personal vehicle, our tax code makes a distinction between business and charitable uses. This distinction is a mistake; it serves as a serious disincentive to charitable activities, and it should be corrected. I encourage my colleagues to support the continued efforts of our charity-minded constituents by cosponsoring the Charitable Driving Tax Relief Act of 2007.

TRIBUTE TO THE CRUSADERS OF MOELLER HIGH SCHOOL

HON. JOHN A. BOEHNER

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 29, 2007

Mr. BOEHNER. Madam Speaker, on March 24, 2007, the Crusaders of Moeller High School in Cincinnati, Ohio, won the state basketball title, defeating Cincinnati's St. Xavier High School by the score of 43–40 in the state title match. This is Moeller High School's third state basketball title in the past decade.

Under the guidance of Coach Carl Kremer, the Moeller Crusaders have won three state basketball championships—in 1999, 2003, and now in 2007. The 2007 Crusader basketball team ends its season with a record of 25–2, which the school's longtime athletic director, Barry Borman, notes is the best record in the history of the Moeller High School basketball program.

As a proud graduate of Moeller High School and a member of the class of 1968, I congratulate Coach Kremer, Athletic Director Borman, Principal Blaine Collison, and all the faculty, students, and alumni of the Moeller Family on this tremendous achievement. I know the gentlewoman from Ohio, Representative Schmidt, who represents Moeller High School in Ohio's 2nd Congressional District, joins me enthusiastically in offering these sentiments.

Moeller High School has provided a center of learning in the finest Marianist tradition for generations of young men from my congressional district and the Greater Cincinnati area. A Catholic school, Moeller has established a reputation for excellence in academics, athletics, faith, and community service, a reputation that is renewed and reinforced by this latest achievement.

On behalf of the United States Congress, I proudly salute Coach Kremer, the 2007 Crusader basketball team, and the entire Moeller Family for this memorable victory.

ANNOUNCEMENT OF NEW MIDDLE EAST INITIATIVE

HON. FRANK R. WOLF

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 29, 2007

Mr. WOLF. Madam Speaker, I would like to share with our colleagues additional information on the new initiative for the Middle East that I announced at a press conference on March 22. I submit for the RECORD the remarks of former Ambassador David Abshire, who in his capacity at the Center for the Study of the Presidency will be administering this initiative. I also submit observations on the Middle East from Dr. Robert Cooley, President Emeritus of Gordon-Conwell Theological Seminary.

REMARKS FROM DR. DAVID ABSHIRE BEFORE THE MARCH 22, 2007 PRESS CONFERENCE ON NEW MIDDLE EAST INITIATIVE

We are grateful to Congressman Wolf for his leadership, and encouragement of this initiative facilitated by the non-partisan Center for the Study of the Presidency. This initiative on Israel and Palestine is based on

recommendations of the Iraq Study Group, which Congressman Wolf also helped launch: "The United States will not be able to achieve its goals in the Middle East unless the United States deals directly with the Arab-Israeli conflict." The Secretary of State, when in Ramallah, said "I have heard a clear call for deeper American engagement, and we are absolutely committed."

The current effort that we are announcing today, which Secretary Rice supports, observes this recommendation, and we are honored that our Center, which examines the American Presidency, has been asked to contribute to such an important initiative. Eleven U.S. Presidents have had to deal with this challenge. We are therefore delighted that Ambassador Dennis Ross of the Washington Institute for Near East Policy will serve as a Senior Advisor at the Center, and bring his extensive experience to this endeavor.

In terms of exchanges, health is essential to the economy, well-being, national security, and future of the Middle East region. The goal of this part of the initiative is to foster collaboration and facilitate interactions between medical and scientific experts in Israel and Palestine to improve health. Our Center has the advantage of the leadership and experience of Senior Advisor, Rear Admiral Susan Blumenthal, M.D., who is an expert on a broad range of public health and medical issues. She served as Assistant Surgeon General in the US Department of Health and Human Services, where her work in global health included fostering a Middle East health initiative with Israel, Palestine, Egypt and Jordan.

We also will encourage more academic and scientific exchange and cooperative efforts in the model of the Israeli-Palestinian Science Organization—a non-political, non-profit organization which is dedicated to nurturing and supporting cooperation between Israeli and Palestinian scientists and scholars in joint research ventures. In doing so, IPSO brings about dialogue between the two sides, even in these highly explosive times.

On a separate track, we enthusiastically welcome the leadership of former Democratic Congressman Tony Hall, also former Ambassador to the UN Agencies for Food and Agriculture. Tony has written a truly remarkable book on his experiences here—*Changing the Face of Hunger*. Ambassador Hall and his team of diverse lay and religious leaders will seek to build better understanding between religious leaders. The Holy Land is common to the three religions that find their beginning in Abraham, and this initiative is indeed appropriate at the time when we seek peace and understanding throughout the Middle East.

REMARKS ON THE MIDDLE EAST FROM DR. ROBERT COOLEY, PRESIDENT EMERITUS, GORDON-CONWELL THEOLOGICAL SEMINARY

First, a little background on my experience in the Land and at home, as well. My doctoral studies were in the fields of the Ancient and Modern Near East with special interest in Hebrew Studies and Syro-Palestinian Archaeology. I have excavated at five buried sites in the three countries of Jordan, Egypt and Israel. During these past 48 years, I have had the privilege of working with Palestinian Moslems, Palestinian Christians and Israelis in a variety of roles, most notably as the director of 75 study tours and as an archaeologist. Further, I have served as the Annual Professor, William Foxwell Albright Institute of Archaeology and Visiting Professor at the Jerusalem University College. Many of the citizens of the Land have become personal friends over these many years