

Palmieri and Ray Barretto. He went on to manage virtually every name in the industry, including its two biggest stars: Tito Puente and Celia Cruz. His concerts grew more popular and by 1987 the wildly successful "Latin Tinge" nights at the Palladium on New York's 14th Street were bringing 3,000 "salseros" to dance every Thursday night. Mercado managed these events until 1992, when he re-focused his energies on the creation of a record label, RMM.

Mercado expanded his venture into numerous companies including RMM Records, RMM Filmworks, and two publishing houses. With over 140 artists signed to RMM Records, the label sold millions of recordings a year. The recipient of countless awards and proclamations, Ralph Mercado was honored with a Lifetime Achievement Tribute by Billboard Magazine in 1999.

Always an innovator, Ralph Mercado pioneered the presentation of salsa music in Africa, South America, Asia, and Israel. He was one of the first to bring Latin music concerts to such prestigious venues as Radio City Music Hall with Julio Iglesias' New York performance; Lincoln Center's Avery Fisher Hall; the Beacon Theater; and Madison Square Garden.

The truth of course is that Mercado's death this week leaves a tremendous void in the hearts of not just his family and friends but also countless Latin music fans around the world. However, his body of personal and professional work leaves a distinguished legacy whose impact can be seen not just in the industry he helped create, but also in the countless lives that his music touched. Little boys and girls can dream of singing the songs that their parents know and love thanks to Ralph's extraordinary commitment, energy and discipline.

So Madam Speaker, rather than mourn his passing, I hope that my colleagues will join me in celebrating the life of Ralph Mercado, Jr. His is an inspirational story for all Americans, one that exemplified greatness in every single way.

HONORING MAYELA ROSALES

HON. MARIO DIAZ-BALART

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. MARIO DIAZ-BALART of Florida. Madam Speaker, I rise today to honor an exceptional businesswoman, journalist and community activist from Naples, Florida, Mayela Rosales. As Executive Vice President of Azteca America SWFL and host of the most popular Spanish language TV show in Southwest Florida, D'Latinos al Dia, Mrs. Rosales is an example of what can be achieved through hard work and dedication.

With a degree in Journalism and Communications from the University of Zulia in her native country of Venezuela and 12 years of experience in the field, she came to the U.S. 13 years ago. Since then, she has worked towards ensuring that the fast-growing Hispanic community in Southwest Florida has access to news and information through Spanish language television programming and print. In 2003, Media Vista Group, the company she owned, integrated with Media Vista Publica-

tions and now produces the D'Latinos Magazine, D'Latinos online and D'Latinos al Dia program. Mrs. Rosales is Executive Director of the monthly magazine and host of the television show, which has been the only live, Spanish language program in the area for six years and airs every weekday in more than 400,000 homes.

In 2006, Mrs. Rosales, in partnership with her husband Orlando Rosales and others, acquired local TV station WTPH 14 Azteca America Southwest Florida in Naples. The station serves as a venue for Spanish language programming and news including D'Latinos al Dia.

In addition to her business ventures and career in journalism, Mrs. Rosales is a dedicated wife to husband Orlando and mother of two boys, Gabriel and Daniel. She is also active in a number of civic and charitable organizations including the Greater Naples Chamber of Commerce, the Children's Museum of Naples, the American Heart Association, the Fifth Third Bank, the Ronald McDonald House, Hospice of Naples, Catholic Charities and Literacy Volunteers, and was the founder of the Council for Hispanic Business Professionals.

As we celebrate Women's History Month, I ask you to join me in congratulating my dear friend Mayela Rosales for her invaluable contributions to the Hispanic community and her dedication to professionalism and communicating accurate and valuable information to residents of Southwest Florida.

TRIBUTE TO THE BARTELSON
BRAVES

HON. JOHN SHIMKUS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. SHIMKUS. Madam Speaker, I rise today to pay tribute to an outstanding group of student athletes from Bartelso, Illinois.

The Bartelso Braves of Bartelso Elementary School, defeated Centralia Trinity Lutheran 49-26 to capture the Southern Illinois Junior High School Athletic Association Class S State Championship. The win followed victories in the quarterfinals over Rome and in the semifinals over Waltonville.

I want to congratulate Coach Gigi Kohrmann and Assistant Coach Abby Winkeler for all of their work with their team. I especially want to congratulate the members of the 2008-2009 Bartelso Braves state championship basketball team: Emily Koelling, April Gebke, Madison Thole, Kaitlyn Albers, Katlyn Albers, Paige Varel, Torre Kohrmann, Nicole Loepker, Noel Loepker, Jillian Menkhaus, Erin Brueggemann, Sophie Rickhoff, Elle Gebke, Chloe Beckmann and Madison Haake.

These young ladies have made our community proud, and have brought home the championship trophy to Bartelso. I wish them all the best in their future academic and athletic endeavors.

HONORING MILCA GUTIERREZ

HON. GEORGE RADANOVICH

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. RADANOVICH. Madam Speaker, I rise today to congratulate Milca Gutierrez upon being named as the Children's Miracle Network's "California Champion Across America" for 2009. Miss Gutierrez will be honored on Tuesday, March 17, 2009 at Children's Hospital Central California at an event to kick off the local and national public awareness program.

Milca Gutierrez, of Fresno, California, was diagnosed when she was four months old with a rare disorder called osteogenesis imperfecta, commonly known as brittle bone disease. This rare disorder affects the connective tissue and causes bones to break easily and without any apparent reason. At the age of eleven, Miss Gutierrez has been seen at Children's Hospital Central California over 180 times and has undergone over ten operations; she remains positive with her motto "It's just a bone."

Miss Gutierrez is a constant source of brightness and support, whether to herself or others, she has a unique ability to always help those around her. Once a year she and her family travel to their native hometown in Mexico to provide clothes, toys and stuffed animals to families in need. She is able to live an active and full life; she loves swimming, math and dreams of becoming a doctor. Her unique situation has placed her in a position to advocate for children's hospitals across the nation, serve as a "Champion" for the State of California and act as an ambassador for the seventeen million children who are treated at children's hospitals every year. The Children's Miracle Network sponsors a variety of events to help raise money for children's hospitals; including the Champions Across America initiative, where one child from each state is selected to serve as a champion to help highlight the importance of a children's hospitals. Miss Gutierrez, along with her fellow champions, and her family will travel to Walt Disney World to participate in the Children's Miracle Network Celebration and to Washington, D.C. to highlight the vital work of children's hospitals.

Madam Speaker, I rise today to commend and congratulate Milca Gutierrez upon her achievements and strength. I invite my colleagues to join me in wishing Miss Gutierrez many years of happiness and success.

IN HONOR OF JOHN KURKOSKY

HON. MICHELE BACHMANN

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mrs. BACHMANN. Madam Speaker, I rise today to honor John Kurkosky of Annandale, Minnesota for creatively using his song-writing and singing talents to support his neighbors in need.

A self-professed "shower singer," John makes a hobby out of writing and singing country, rock and gospel songs. Five years ago, he wrote a song, "Ice Fishin' My Buddies and Me" that gained popularity last year when it was featured on the local news story about

Minnesota ice houses. Though John has recorded about 40 songs, his tale about one of Minnesota's most popular pastimes seems to be everyone's favorite. So popular is this local song that if you Google "Kurkosky fish house song," you'll get hits all over the web, including YouTube.

His CD, "John Kurkosky: My Mixed Up Music" sells at a shop in Annandale, Minnesota and is also available by mail. As a construction worker, John doesn't plan to quit his day job anytime soon, but since March is Food Share Month, he is using his talent to set up fundraising events in Central Minnesota for local food shelves. In addition, John already donates a portion of every CD sale to food shelves. This March campaign is the largest food drive in the state, supporting work at 260 food shelves across Minnesota.

Madam Speaker, I rise today to congratulate and honor John Kurkosky on his musical success and his charitable efforts. It is Minnesotans like John that make our communities better places to live, work and raise a family.

PERSONAL EXPLANATION

HON. TIMOTHY V. JOHNSON

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. JOHNSON of Illinois. Madam Speaker, unfortunately last night, March 16, 2009, I was unable to cast my votes on H.R. 987, H.R. 1217, and H.R. 1284. I was dealing with the death of a very dear friend of mine over the weekend and was visiting with his family Monday night.

Had I been present for Rollcall No. 125, on suspending the Rules and passing H.R. 987, naming the John Scott Challis, Jr. Post Office, I would have voted "yea."

Had I been present for Rollcall No. 126, on suspending the Rules and passing H.R. 1217, naming the Specialist Peter J. Navarro Post Office, I would have voted "yea."

Had I been present for Rollcall No. 127, on suspending the Rules and passing H.R. 1284, naming the Major Ed W. Freeman Post Office, I would have voted "yea."

TRIBUTE TO THE ALTAMONT LIONS CLUB

HON. JOHN SHIMKUS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. SHIMKUS. Madam Speaker, I rise today to pay tribute to an important community institution. The Altamont Lions Club in Altamont, Illinois, celebrated its 70th Anniversary on January 15 at the Immanuel Lutheran Church Parish Hall.

Since January 1939, the Altamont Lions Club has been doing good deeds in this small town in Effingham County, Illinois. Each year, the club gives two Lions Club scholarships to deserving students in the community. Through the Lions' nationwide commitment to assisting the sight-impaired, they hold candy days fundraisers to purchase large-print Readers' Digests for the local library, and donate funds to enable blind youth to attend Space Camp.

This commitment has also led to the club purchasing eyeglasses for community members in need. In recent years, the Altamont Lions have sponsored youth soccer and basketball leagues, giving area children a positive opportunity for healthy recreation.

I want to congratulate Club President Jim Strange and the members of the Altamont Lions Club on 70 years of good work, and wish them all the best for the next 70 years and beyond.

EARMARK DECLARATION

HON. TODD TIAHRT

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. TIAHRT. Madam Speaker, in accordance with the February 2008 New Republican Earmark Standards Guidance, I submit the following in regards to the Fiscal Year 2009 Omnibus Appropriations Act found in H.R. 1105: Department of Agriculture—Preharvest Food Safety

H.R. 1105, the FY 2009 Omnibus Appropriations Act contains \$142,000 for Preharvest Food Safety, Kansas, in the Cooperative State Research Education and Extension Service's Research and Education Activities Account. The entity to receive funding for this project is the Kansas State University, located at 1 10 Anderson Hall, Manhattan, Kansas 66506.

The funding would be used to expand its research in emerging threats of food-borne and zoonotic diseases associated with food-producing animals.

No matching funds are required for this Department of Agriculture project.

Department of Agriculture—Karnal Bunt

H.R. 1105, the FY 2009 Omnibus Appropriations Act contains \$508,000 for Karnal Bunt, Manhattan, Kansas, in the Agriculture Research Service's Salaries and Expenses Account. The entity to receive funding for this project is the Kansas State University, located at 1 10 Anderson Hall, Manhattan, Kansas 66506.

This funding will be used to develop breeding lines of wheat that are resistant to existing and emerging diseases, including Karnal Bunt, leaf rust, and UG99 stem rust.

No matching funds are required for this Department of Agriculture project.

HONORING FLYING CROSS RECIPIENT ROBERT P. CHRISTIANSEN OF HOMOSASSA, FLORIDA

HON. GINNY BROWN-WAITE

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Ms. GINNY BROWN-WAITE of Florida. Madam Speaker, I rise today to honor an American hero and Distinguished Flying Cross recipient, Major Robert P. Christiansen of Homosassa, Florida. His extraordinary achievement while participating in aerial combat flight during an engagement in Southeast Asia in 1968 and his service to our Nation will forever be remembered by this Congress. Mr. Christiansen bravely encountered dangerous and life-threatening events during his time in the Air Force.

Born in Philadelphia, Pennsylvania, Mr. Christiansen graduated from West Point in 1957. He bravely served our country as a fighter pilot for the next 15 years, including service in Southeast Asia. On May 1, 1968, Mr. Christiansen bravely participated in an aerial combat mission.

On that night, Mr. Christiansen and his navigator bombardier dutifully responded to an urgent call to attack a convoy of hostile vehicles in a heavily defended and strategically important area. Mr. Christiansen made three attacks and was credited with destroying five vehicles and causing two significant secondary explosions. The professional skill and personal devotion displayed by Mr. Christiansen reflect his immense commitment and sacrifice.

Madam Speaker, soldiers like Robert P. Christiansen should be recognized for their service to our Nation and for their commitment and sacrifices in battle. I am honored to congratulate Mr. Christiansen on his long overdue Flying Cross award. His family, friends and loved ones should know that we truly consider him one of America's heroes.

THE HOME OFFICE DEDUCTION SIMPLIFICATION ACT (H.R. 1509)

HON. JOHN M. McHUGH

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, March 17, 2009

Mr. MCHUGH. Madam Speaker, yesterday, March 16, 2009, the Gentleman from Oregon, Mr. SCHRADER, and I introduced legislation, H.R. 1509, the Home Office Deduction Simplification Act. This legislation, which was H.R. 6214 in the 110th Congress, is designed to reduce the complexity of the tax code and provide Americans with the ability to elect to take a standard deduction in the amount of \$1,500 for home office expenses.

In 1976, Congress enacted Section 280A of the Internal Revenue Code, which as amended in 1997, provides the limited circumstances in which an individual or an S corporation may take a deduction for expenses related to an office in the home. Generally, deductions are limited to those parts of a home that are exclusively used on a regular basis as a principal place of business or to meet with patients, clients, or customers.

As a result of technological advancements and other significant changes in our economy over the past 40 years, many more small businesses are now able to effectively operate out of the home. Not surprisingly, there has been a growth in the use of home offices; according to the Internal Revenue Service (IRS), the home office deduction was taken on 3.3 million self-employed business returns in tax year 2006, an increase of 700,000 from tax year 2002.

Nonetheless, the IRS reports that "a substantial number of taxpayers with home office expenses are not claiming them on tax returns." According to the IRS, the deduction might be underutilized because "understanding and complying with the rules for deducting home office expenses can be difficult for small business and self-employed taxpayers." This is borne out by an IRS analysis that found almost half of the taxpayers claiming a home office deduction made errors.

Small businesses are unquestionably the backbone of our nation's economy. In fact,