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,