Gertrude has received over 200 awards and honors for her dedication to defenseless and vulnerable animals in America. Today, I honor this outstanding woman for a lifetime of selfless service to her community and for her love for animals.

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

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

TARP FUND RECIPIENTS EXERCISE NO RESTRAINT

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

Mr. JONES. Mr. Speaker, last week, the American people were justifiably outraged by news that American International Group—AIG—would be paying out $165 million in bonuses. AIG would be rewarding its employees for helping the economy post a record $62 billion loss—and it would be doling out these bonuses while dipping its hands in the taxpayer till.

When a company is 80 percent owned by U.S. taxpayers and it has accepted $173 billion in Federal bailout funds, the American people expect more.

Unfortunately, Mr. Speaker, with the start of a new week, the U.S. taxpayer is hit with reports of another ''TARP-funded corporation gone wild.''

ABC News reported that JPMorgan Chase, a bank that has received $25 billion in TARP funds, is moving ahead with a $138 million plan to buy two brand new, luxury corporate jets. The bank will also build a lavish corporate aircraft hangar to house the new jets. According to JPMorgan Chase architects, the new hangar will even be built with a vegetated roof garden.

Mr. Speaker, why can't these TARP beneficiaries get a clue? Where does it end?

Last fall, I voted against the $700 billion government bailout because U.S. taxpayers should not have to pick up the tab for the poor business decisions of high-flying Wall Street firms.

Let's not forget—no more than a week after Congress passed this $700 billion bailout, AIG spent over $400,000 on a lavish retreat for company executives—after they had accepted $85 billion in Federal bailout money.

The behavior of these financial institutions shows that taxpayers will certainly get a raw deal when the Federal Government does not demand oversight and accountability. These corporations have resorted to taking taxpayer dollars to stave off failures, yet they are still spending like it's business as usual. All the while, the working people of this country are tightening their wallets and coping with a tough economy.

Our country's outstanding public debt is more than $11 trillion, and it grows by nearly $4 billion every day. When will the Federal Government stop digging the American taxpayers into this debt?

Mr. Speaker, it's time for our government to start working for the American taxpayer and not the other way around. The American taxpayer is tired and fed up with business as usual. We have got to change the way we do business and remember that the taxpayers pay the bills and the debt of this government.

With that, Mr. Speaker, I will say God continue to bless our men and women in uniform, and God continue to bless America.

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TRIBUTE TO FOUR FALLEN OAKLAND POLICE OFFICERS

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

Ms. LEE of California. Mr. Speaker, I rise this evening with a heavy heart on behalf of the residents of my congressional district, the Ninth Congressional District of California, to pay tribute to four fallen heroes from the Bay Area.

This weekend, Sergeant Mark Dunakin, Sergeant Ervin Romans, Sergeant Daniel Sakai and Officer John Hege, all members of the Oakland Police Department, were brutally gunned down while serving in the line of duty.

Oftentimes members of law enforcement go unnoticed. But they provide a critical service to help protect our communities. These men performed their jobs to the fullest every day, knowing that there was a possibility that they would ultimately give their lives in service to their community. Today we honor them and join their families and our community in not only mourning their loss but remembering the sacrifices that they made to protect the people of Oakland, California.

I feel that it is very important that everyone remember that these brave men were not nameless, faceless individuals. They were husbands, they were fathers, they were brothers, they were dear friends to many.

Sergeant Dunakin lived in Tracy, California, and was on the police force for 18 years. He was a graduate of Chabot College in Hayward. He was promoted to sergeant in 1999 and worked homicide cases in the criminal division. Following his transfer to the traffic division, he was active in the Click It or Ticket campaign and took part in multi-agency crackdowns on drunken driving suspects. Captain Ed Tracey described Sergeant Dunakin as ''Just a cop's cop. He's OPD to the bone. He is absolutely committed to anything that he leads.'' He leaves to mourn his wife, Angela, and his three children.

Sergeant Romans, 43, of Danville, was an Oakland officer since 1996. He was a member of the entry team, and was considered one of the most adept members of the Oakland Police SWAT team by his colleagues. Erv, as he was affectionately known, was promoted to sergeant in 2005 and worked narcotics cases, making a number of high-profile drug busts. He leaves behind three children.

Sergeant Daniel Sakai of Castro Valley was 35 years old. He was considered a rising star on the Oakland Police SWAT team and was recently named a leader of the entry team. Before joining the SWAT team, Sergeant Sakai worked as a K–9 officer responding to calls with his dog, Doc. He loved nature and studied forestry at UC Berkeley, where he also worked as a community service officer escorting students around campus at night. After graduation, he spent a year in Japan teaching English. He leaves his wife, Jennifer, and a young daughter.

Officer John Hege, who was 41 years old, joined the Oakland Police Department 10 years ago after serving as a reserve officer. He graduated from St. Mary's College in Moraga, California, and had taught physical education and oversaw study hall at Tennyson High School in Hayward. He lived with his dog on a small cul-de-sac in Concord, California. While off-duty, he was a high school baseball umpire. Officer Hege also wanted to be a motorcycle cop for many years, and in the last few months he finally got his wish. His colleagues noted that he was always the first to respond on the radio to actually assist other officers or to help on a project.

It is my sincere prayer that, in light of this tragedy, we begin to reexamine how we are addressing the ongoing violence which plagues our country. The events in Oakland this weekend are a prime example of why we must address the gaps that we have in our parole system and also renew our efforts to ban the sale of military style assault weapons in this country. It is hard enough being a police officer without the added pressure of knowing that there could be assault rifles embedded throughout our communities.

We cannot bring back these brave men, but through their deaths we can work and put in place policies that will make our communities safer for the people who live there and also for the police officers who oftentimes have a very dangerous job protecting them. The death of these four officers is really an incomprehensible tragedy that is difficult for all of us to fathom.

I extend my deepest sympathies to the family members of the four officers. This is a very difficult time for members of the Oakland Police Department, the City of Oakland and my entire congressional district, actually, for the entire State of California. My heart goes out to all of those members of the police force who are mourning the loss of their brothers. Our prayers

are with the family and the friends of these brave young men and women during this very solemn time.

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman 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 Kansas (Mr. MORAN) is recognized for 5 minutes.

(Mr. MORAN of Kansas addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

TAX THEM TO DEATH

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

Mr. POE of Texas. Mr. Speaker, the government answer to government-created problems is to tax people and businesses that are producing. The economic philosophy is simple: Punish success by the power of the tax.

The latest government tax plan is the energy tax. The idea is, tax anything that uses energy. And it contains several philosophies. The first one is raise the gasoline tax 10 cents. I guess the government bureaucrats don't think gasoline prices are high enough already. Americans pay 18 cents in Federal gasoline tax, about 20 cents in State tax; and gasoline is approaching $2 a gallon, so they are going to raise taxes and make it harder for us to drive.

But that is not all. The idea also is to tax mileage of cars. It is called the car user tax. In other words, for every mile an American citizen drives, they are going to get taxed for that mile. Of course, that hurts people in rural areas, it hurts people who don't have mass transit and don't have a choo-choo train to ride to work. But it is the car user tax, and we don't know yet how much that is going to be.

But we have more. The idea also is to tax the use of energy in your home. In other words, when you turn on the lights, you are using electricity and you are going to get taxed for using that energy. If you have hot water in your home and you use a hot water heater that is run by natural gas and you turn on the hot water, since you are using natural gas you are going to get taxed again for the use of energy. And of course in the winter in some places in the United States they use home heating oil to keep warm in the winter. And since they are using energy, they are going to get taxed for that. It is the home use energy tax on all Americans. And of course the same is going to be applied to businesses. But businesses, they are going to pass their taxes on down to the consumer who has to pay all of those taxes as well.

There is more. There is the cap-and-trade tax, or the cap tax as I call it. What that is, it is based on the unproven mythical theory of global warming and the use of CO_2; so if you use any CO_2, you are going to get taxed for that.

There are other taxes. Those include taxes on energy production. What that is, is those businesses—we call them oil companies—that produce energy for the rest of us to use, they are going to be taxed with so many different taxes I don't have time to go through it; but what it amounts to, it will cost the American consumer another 41 cents per gallon of gasoline to pay for that tax on energy production that is being passed from the oil companies down to the American consumer. And, of course, the effect of that, whether intended or unintended, will be to send those energy-producing companies, those oil companies, somewhere else. We already find out that some of them are moving to Switzerland.

When that happens, we will get less tax revenue to begin with. You see, we already have the second highest corporate income tax in the world. And why would we fault oil companies for moving overseas when they are already paying so much taxes? And these energy taxes will increase and encourage people to move offshore and to other places.

Mr. Speaker, whether people know it or not, we do not have alternatives for the use of crude oil or gasoline yet. Some day we might have one of those electric cars that we all get to drive around in, but we don't have it now. So if we keep sending energy companies overseas, make it harder for them to produce, tax the energy consumption, it is going to be more difficult for us to exist in this world.

So why don't we do something a little novel. Why don't we allow more energy exploration, instead of continuing to subsidize the Middle Eastern oil countries who don't like us anyway.

If we explore more, that will create jobs that stay in America. It will bring revenue to the American Treasury, because those oil companies have to pay for those leases. We can then get more tax revenue from those oil companies, and money will stay here, instead of shipping it overseas to foreign countries. A novel idea. And there is not a tax included in any of that.

But it seems to me, Mr. Speaker, that the current bureaucrats never saw a tax they didn't like. So we will all just get to ride bicycles and freeze in the cold dark of winter, and for light we will have to use candles since we can't afford to pay the electricity tax on our homes.

And that's just the way it is.

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

(Mr. DEFAZIO addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

ENERGY AND ECONOMICS

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

Mr. INGLIS. Mr. Speaker, following up on the gentleman from Texas (Mr. POE) in talking about energy, I have got a different take on that, and the different take is this: It is all about economics.

Actually, technologies exist right now to be the alternatives. The problem is, they don't compete real well against the incumbent technology, because the incumbent technology doesn't have all of its negative externalities attached to it. If you attach those externalities to those incumbent technologies, all of a sudden new things would happen. And rather than being driven by government and grant programs for this or that, it would be driven by free enterprise, with people making money selling the competing technology.

What do you have to do to get there? You have got to figure out a way to, what economists call, internalize the externals. You have got to figure out a way to attach to the incumbent technologies, which in this case with transportation is gasoline, attach the negative externalities to the price. In other words, demand accountability. Insist on accountability. Say we are going to attach the national security risk, for example, to gasoline, and we are going to say, what is it really costing us for a gallon of gasoline? Is it the $1.90 that I paid recently in my car, or is it a lot more than that? The answer is, it is a lot more than that.

If you consider just the supply chain that we have to protect the assets that we have forward deployed to protect the supply chain, and attribute some percentage, it doesn't have to be 100 percent, but some percentage of the cost, for example, of protecting the shipping lanes that carry this stuff that we are addicted to, to us, if you just attach the cost of a percentage of that, maybe 50 percent of it, give 50 percent cost accounting to somebody else, somebody else's account. But let's account to gasoline at least 50 percent of the cost of the operations in protecting the shipping lines. If you do, it is not $1.90 a gallon. It is a lot more.

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But as long as there is an unrecognized externality, then what happens? There is a market distortion. And as long as that market distortion exists, nothing happens in free enterprise. Because what free enterprise is about is a wonderful thing called ''making a profit.'' And the people generally on this side of the aisle understand very well that we are in business to make money, to make a profit. But when