

donned America's uniform. As Mountaineers, we are incredibly proud of our record and extraordinary military leaders, like Major General Tackett, who rise from the ranks to train, lead, and mentor our soldiers and airmen with great honor, personal pride, commitment, and sacrifice, and an enduring passion for the freedoms in our democracy.

The American people owe an enormous debt of gratitude to our 362,192 men and women members of the National Guard, who in service to the United States, maintain the Guard's multi-mission role—providing nearly 33 percent of America's combat power globally—and, simultaneously and with great skill—serving their fellow citizens in defense of our homeland, in support of state and local civil authorities, and fulfilling emergency response needs.

For decades, there has been a significant evolution in the missions and capabilities of the National Guard. As General Tackett has so aptly stated, "Not since World War II has the Guard been so vital to our overseas mission, and not since the founding of our Nation has the Guard been so vital to the defense of our homeland."

For over 34 years, I have been privileged to represent the people of southern West Virginia, and it is with humbleness and sincerity that I say, from the home front to the front lines, our West Virginia National Guard is a model of the commitment to excellence and professional dedication to America's defense, thanks to the commitment, vision, and leadership of Major General Tackett.

Therefore, it is my honor and great privilege to commend Major General Allen E. Tackett, the Adjutant General of the West Virginia National Guard: For his 48 years in service to our country; for his 25 years served in Special Forces units; for his vital contributions—with the force and voice of U.S. Senator Robert C. Byrd—working to block the closing of the 130th Airlift Wing by the Base Realignment and Closure Commission in 2005; for his passion for education and creating hope and opportunity through his support for programs such as, the West Virginia National Guards' Tuition Assistance; and for his work with at-risk youths through the National Youth Challenge program.

Mr. Speaker, on occasion, Senator Byrd enjoyed comparing General Tackett's skills to those of the Carthaginian General, Hannibal. I agree with the Senator—when Allen Tackett tackles a problem, it is as if his opponents are facing a thunderous herd of raging bull elephants. Today, I join my fellow West Virginians in recognition and congratulatory acknowledgement of the great achievements of Major General Tackett as he begins this new chapter in his life with his beloved wife, Sallie.

A TRIBUTE TO CHIEF SAM L. SPIEGEL IN RECOGNITION OF HIS YEARS OF SERVICE TO FOLSOM, CALIFORNIA

HON. DANIEL E. LUNGREN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 20, 2011

Mr. DANIEL E. LUNGREN of California. Mr. Speaker, I rise today to recognize and honor my friend, Chief Sam L. Spiegel, for the years

of service he has spent as chief of police and director of Emergency Services for the city of Folsom, California. Altogether, Chief Spiegel has a 39 year tenure in law enforcement in California.

Chief Spiegel holds a Master Degree in Management, a Bachelor Degree in Criminal Justice, his State teaching credential, and is a graduate of the P.O.S.T. Command College and the FBI National Academy. Sam began his law enforcement career as a police cadet with the Corona Police Department in November of 1971. He was trained as a schools cadet and dispatcher before becoming a reserve police officer in June of 1974. He was hired as a deputy sheriff with the Riverside County Sheriffs Department in December of 1974 and assigned to Lake Elsinore Station Patrol. In January of 1976, he returned to Corona Police Department as a reserve officer and was hired as a full time police officer in December 1976. During his tenure with Corona PD he was assigned as a traffic officer, commercial enforcement officer, detective, and was promoted to sergeant in 1983 and lieutenant in 1985. In both of these ranks, he held assignments in patrol, traffic, investigations, and administration. In April 1996 he was promoted to captain—holding that rank until March of 2001. In April of 2001 he was hired as Folsom's 15th chief of police. He held the position of chief with Folsom until his retirement on October 26, 2010.

Sam has also served in various other capacities, including as the chairman of the Law and Legislative Committee for the California Police Chiefs Association, past-president of the California Peace Officers Association, and former member of the California Homeland Security Public Safety Advisory Council. He continues to serve as a governor appointee to the State 9-1-1 Advisory Committee, the California Law Enforcement Telecommunication Advisory Committee and served 6 years as a member of the Commission on Peace Officer Standards and Training Advisory Committee.

It has been my pleasure to know Sam Spiegel and more importantly, to call him my friend. I am pleased to congratulate him upon his retirement.

INTRODUCTION OF THE CHARITABLE DRIVING TAX RELIEF ACT OF 2011

HON. THOMAS E. PETRI

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 20, 2011

Mr. PETRI. Mr. Speaker, today, I am introducing the Charitable Driving Tax Relief Act of 2011 to remove a serious disincentive to participation in charitable activities. Private charitable activity plays 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 con-

trast to the allowance for reimbursement for the business use of that same vehicle, 51 cents per mile in 2011.

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 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 a charity's 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 is 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 2009.

IN HONOR OF ROBERT C. MACAULEY

HON. JAMES A. HIMES

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 20, 2011

Mr. HIMES. Mr. Speaker, I rise to honor the recent passing of a constituent, humanitarian, and friend, Robert C., Bob, Macauley, who recently passed away of natural causes at the age of 87.

In addition to being a beloved husband and father, Bob Macauley was a tremendous activist and patron. As a veteran, businessman, and philanthropist, Bob dedicated his life to helping others.

His first ventures into philanthropy began during the Vietnam war, with the founding of the Shoeshine Boys Foundation to support orphaned Vietnamese children. In 1975, he mortgaged his home to charter the first jet of what became known as Operation Babylift,