

through its services to assist those adapting to their new home so they can become full participants in our American society.

OKAW also supports The House of Hope and the Artemis Shelter which serve the needs of the most vulnerable immigrants—women who are struggling with poverty or are victims of domestic violence, abuse, or persecution. These organizations provide women with financial support, shelter, and legal assistance so they can gain the skills necessary to overcome language and cultural barriers and become self-sufficient.

These efforts are truly commendable, but as activists and humanitarians, OKAW has again expanded its reach to address another need—support of our wounded warriors and their families. The upcoming anniversary gala will include a special tribute to veterans of the Korean War. In addition, OKAW will make a special contribution of \$20,000 to two organizations which provide assistance to our wounded warriors and their families.

Mr. Speaker, I ask my colleagues to join me in congratulating the Organization of Korean American Women on the occasion of its 50th anniversary and in commending OKAW for its decades of service to our community.

RECOGNIZING THE BOY SCOUTS OF AMERICA MEDAL OF MERIT AWARD TO CHRISTOPHER MAYHEW

HON. GERALD E. CONNOLLY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. CONNOLLY. Mr. Speaker, I rise today to recognize the heroic acts of Christopher Mayhew who was recently awarded the Medal of Merit by the Boy Scouts of America for providing first aid to the victim of a car accident. A Medal of Merit, is presented for an outstanding act of service of a rare or exceptional nature that reflects an uncommon degree of concern for the well being of others. Since it was instituted in 1946, just 6,229 have been awarded.

Christopher, who joined Troop 1131 in 2008, is currently a Life Scout and has been a Patrol Leader and an Assistant Senior Patrol Leader. He was 15 at the time of the incident.

On July 27, 2012, Christopher and his family were returning from Virginia Beach. Suddenly, a car in front of them swerved and went off the road, flipping over as it went down an embankment. Christopher immediately directed his mother to stop the car to help.

He jumped out of the car, asked his mother to dial 911 and ran down the hill to the wrecked car, which was barely visible from the road. The car had landed on its wheels and the driver and passenger were able to get out of the car. The driver had numerous cuts from broken glass, some deep, on his arms, face and head. Christopher ran back to his own car and retrieved the only first aid supplies he could find—paper napkins and a bottle of water—and ran back down to help clean up the driver's cuts and apply pressure to one deep cut to slow the bleeding. He continued to provide first aid until the rescue squad arrived. For his actions Christopher received a letter of Commendation from the Chief of the James City County Volunteer Fire Department, whose EMT unit was the one on the scene.

The Boy Scouts' Medal of Merit awards nomination process is a long and involved one. To determine if an action is worthy of special recognition, witnesses to the event must first contact the Unit Leader. The Unit Leader gathers facts and documentation to make a determination if the event warrants further attention. If so, he submits the information to an Area Council.

If the Awards Committee at the Area Council decides the nomination is worthy of consideration, it conducts face-to-face interviews of the Scout and witnesses. The Awards Committee may then submit the nomination to the National Scout Headquarters in Irving, Texas. The nomination is then reviewed at the National Council of the Boy Scouts of America, and if approved, the National Court of Honor makes the award. In 2012, just 126 Scouts earned the Medal of Merit.

Christopher's heroic actions exemplify the Scout motto: Be Prepared! The founder of the Boy Scouts in England, Robert Baden-Powell explained that to Be Prepared "means you are always in a state of readiness in mind and body to do your duty." Christopher was prepared through his training to provide first aid, but technical skills alone could not have prepared him for the situation he confronted that day. More importantly, he was prepared mentally to react immediately and had the fortitude to risk his own safety in order to help others.

Mr. Speaker, I ask that my colleagues join me in recognizing Christopher Mayhew of Fairfax County, Virginia, for the remarkable bravery and skill he demonstrated in this harrowing situation and in congratulating him on this well-deserved honor. I also thank the Boy Scouts for continuing to teach young men to be prepared to serve others in need.

SMALL BUSINESS TAX EQUITY ACT OF 2013

HON. EARL BLUMENAUER

OF OREGON

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. BLUMENAUER. Mr. Speaker, since California first passed a medical marijuana initiative in 1996, 19 states and the District of Columbia have approved medical marijuana programs. In addition, voters in Washington and Colorado recently voted to allow the sale and use of recreational marijuana. Yet any business associated with these expanding industries faces a legal gray area between federal and state law. While states have expanded legal economic opportunities, federal drug, tax, and banking laws continue to limit these emerging small businesses.

It's long been recognized that marijuana has therapeutic values. People use it to deal with chronic paralyzing pain, the nausea associated with chemotherapy, the symptoms of Multiple Sclerosis and more and more of our veterans now use it to help with PTSD. At least one million people now receive legal medical marijuana treatment.

What, however, remains illegal is for the thousands of legitimate businesses providing a legal product to treat their business expenses like every other business and deduct them from their operating income.

Decades ago, a drug dealer claimed the cost of his yacht and weapons as legitimate

business expenses. Congress responded by making expenses associated with a Schedule I or Schedule II controlled substance ineligible for deduction. This change has since ensnared the thousands of legitimate marijuana businesses operating in compliance with state law, who are now paying a federal income tax double or triple the effective tax rate of most businesses. These businesses cannot claim the work opportunity tax credit if they hire a veteran. They cannot depreciate their American-made irrigation equipment. The deductions that any other business could take for the construction or operating costs of their facilities are unavailable to them.

This is why I am introducing the Small Business Tax Equity Act, bipartisan legislation to allow marijuana businesses operating in compliance with state law to deduct their legitimate expenses. It will only have effect in states which have legalized aspects of marijuana use.

Legal businesses in America are taxed on their income, not on their gross revenues, except for the otherwise legal operation of marijuana businesses. Our failure to update federal tax law forces these businesses to discontinue an important service, or to drive it underground, which encourages evasion. This bill conforms federal tax law to state law and ensures the fair treatment of a legal industry.

RECOGNIZING THE FIRST ANNUAL GREATER SPRINGFIELD CHAMBER OF COMMERCE "ABOVE AND BEYOND" AWARDS

HON. GERALD E. CONNOLLY

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, June 4, 2013

Mr. CONNOLLY. Mr. Speaker, I rise to recognize an outstanding group of first responders and public safety officers who have been honored with the First Annual Greater Springfield Chamber of Commerce "Above and Beyond" Award.

These awards honor Fairfax County Firefighters, EMTs, Police Officers and Sheriff's Deputies who give back to the Greater Springfield area by providing service to the community outside their normal duties.

In addition to the immeasurable contributions made every day in the line of duty, these men and women have distinguished themselves through their extraordinary efforts in the community, which largely go unseen. They willingly volunteer their personal time, energies, and support to activities for the betterment of our children, our neighborhoods, and our quality of life.

It is my honor to enter the names of the following individuals into the CONGRESSIONAL RECORD:

Captain II Fred Brandell, who is assigned to Company 5 at the Franconia Fire Station, has led his crew to become one of the nation's top fundraising fire stations for the Muscular Dystrophy Association and also in serving at the Central Virginia Burn Camp, where young people who have suffered a traumatic burn can have fun like every other kid.

Detective Monica Meeks of the Fairfax County Police Department's Franconia Station is passionate about victims' rights and the prevention of domestic violence. She lectures at