

Appalachian Project goes about improving the lives of those in Appalachia.

"Cut it like this," instructs Jay G. Dresser, a CAP volunteer for 15 years, as he takes a power saw from one of the students to demonstrate how to notch a 2x4. A few feet away, students are in the bathroom ripping up rotted flooring while another group works in the bedroom. It is dark and nippy inside the modest home, but no one seems to notice as a happy cacophony of saws, hammers, and laughter fills the house.

"That's better," Dresser encourages. "Push this. Now pull the plate all the way out. Now stand it up and let me reset the blade."

A few miles away, a similar scene unfolds at the home of Betty, also a Jackson Energy Cooperative member, and the daughter and her fiancé, cousin, and four grandchildren who live with her in a mobile home that has been added to over the years. New windows are already in place and two volunteers are at work on the roof.

"The kids now have a warm bedroom," says Betty. A fire in the kitchen earlier had done extensive damage to another part of the house, but she did not have the ability to repair it. "I just did the best I could," she says. "My sister-in-law fell through the porch and the refrigerator almost landed on her."

"My son passed with leukemia when he was 32," Betty says, her long brown hair now streaked with gray. "He always told me if he won the lottery he would bulldoze down this house and build me a new home. I wish he was here to see this. They have done miracles."

Everyday miracles are what CAP has come to be known for as it has grown into the 16th-largest human services charity in the country with 160 employees and as many as 50 long-term volunteers.

CAP's Housing Program, which coordinates WorkFest and YouthFest, a spring-break alternative program for high school students, provides home repair and reconstruction services year-round. Permanent crews, including an experienced, industry-trained crew leader and several long-term volunteers, perform all types of home repairs.

Families requesting help fill out an application, which is reviewed by a caseworker who then schedules a home visit to assess the applicant's needs. The families go through a budgeting process and in monthly installments pay back one-half of the material costs (up to a maximum of 5 percent of their income). They also donate sweat equity. All the labor is donated to the homes that CAP builds or repairs.

Across Appalachia, similar projects are under way. A CAP-operated food pantry called Grateful Bread warded off hunger for 800 families last year, and Grateful Threadz, a store accepting donations of gently used clothing, helped thousands of individuals and families. Prescription assistance helped 709, family advocacy served 4,980, elderly services 267, and domestic violence shelters 2,640. It is the same with numerous other programs. In all, the organization reached more than 50,000 people last year. Each represents a need met, a better life.

"We exist to serve God," says CAP President Guy Adams. "That is a high calling. How we do that is helping people in need in Appalachia."

TRIBUTE TO JAMES A. STEM

Mr. DURBIN. Mr. President, today, I want to talk about an incredible champion of America's railroads. James A. Stem, Jr., has been a tireless advocate for the men and women who keep our

Nation's railroads operating for nearly 50 years. He has done just about every job in the industry and will soon be retiring as the national legislative director of the Transportation Division of the Sheet Metal, Air, Rail, Transportation Workers, formerly the United Transportation Union, UTU.

James began his career in 1966 as a trainman for the Seaboard Air Line Railroad in his native Raleigh, NC. He joined the Brotherhood of Railroad Trainmen and worked in numerous capacities including as a trainman, switchman, hostler helper, hostler, fireman, and locomotive engineer. He even holds seniority as a locomotive engineer on a CSX line.

In the 1970s, James became much more involved in rail labor in North Carolina for the United Transportation Union. He was a delegate to five UTU International conventions and was eventually elected as the North Carolina State legislative director in 1984. He would go on to become the UTU alternate national legislative director in 1998, serving alongside a legend, James Brunkenhoefer—also known as "Brokenrail." James was elevated to national legislative director in 2009. In 2011, United Transportation Union and Sheet Metal Workers International Association merged to become the International Association of Sheet Metal, Air, Rail and Transportation Workers. James continued his work with an even larger membership, now more than 216,000 strong.

James has frequently testified before Congress, always advocating for the betterment of working men and women in the railroad industry. He was part of the original 1997 Positive Train Control Working Group sponsored by the Federal Railroad Administration.

James has been a great defender of Amtrak and commuter rail and a strong proponent of high speed rail. When cuts threatened the effectiveness of passenger rail, James fought to block them on Capitol Hill. When railroad workers needed improved health and safety benefits, James was there. He has tirelessly advocated for the working men and women on the railroads, making sure they have good paying jobs, proper health care, and a solid retirement.

James' influence can be felt at almost every level of government, within the industry, and inside rail labor. Two of his former UTU colleagues currently serve as Federal Railroad Administrator and Chairman of the Surface Transportation Board. Both will tell you that without James's leadership and friendship, they would not be where they are today.

It is with great pride that I congratulate James A. Stem, Jr. for his long career in the railroad industry and for the incalculable contributions he made there. I wish James and his wife Bonnie well in their retirement and hope they are able to enjoy extended family time with their children and grandchildren.

H.R. 3043 AND S. 1507

Mr. MORAN. I wish to engage in a colloquy with the chairman of the Finance Committee, Senator WYDEN, and with Senator HEITKAMP, to clarify several questions that have arisen since H.R. 3043 and S. 1507 were introduced.

I say to the chairman, the term general welfare is found in the Preamble to the Constitution, and the power and duty of governments to promote the general welfare is at the core of our service to the people. Indian Tribes, through treaties, agreements, and statutes, reserved their original, inherent right to self-government, and Tribal governments are in the best position to determine the general welfare interests of the Indian people. H.R. 3043 and S. 1507 are intended to respect the right of Indian Tribes to provide for the general welfare of Tribal members.

I ask the chairman, is it your understanding that in interpreting the meaning of the requirement under the bill that Indian Tribal government programs be "for the promotion of the general welfare," it is intended that the IRS will apply this requirement in a manner no less favorable than the safe harbor approach provided for in Revenue Procedure 2014-35, and in no event will the IRS require an individualized determination of financial need where a Tribal program meets all other requirements of new section 139E as added by the bill?

Mr. WYDEN. The Senator is correct. I want to express my full support for the administrative guidance issued by the IRS in Rev. Proc. 2014-35. I would also point out to the Senator that the bill requires under its "Statutory Construction" provision of section 2(c), that any ambiguities in new Code section 139E shall be resolved by the IRS in favor of Indian Tribal governments and deference shall be given to Indian Tribal governments for programs administered and authorized by the Tribe to benefit the general welfare of the Tribal community.

Ms. HEITKAMP. As the chairman knows, there have been concerns expressed in Indian Country that the IRS may take the occasion of passage of H.R. 3043 or S. 1507 to retrench, narrow or possibly withdraw the administrative guidance provided in Rev. Proc. 2014-35 after enactment of the bill. As the sponsor of this legislation, I would like to say that would be contrary to the intent of Congress.

Mr. WYDEN. I fully share the Senator's concern and want to assure her as well as Tribal interests that the Congressional intent, as well as mine as chairman of the Finance Committee, is to expand rather than restrict the safe harbor provisions in Rev. Proc. 2014-35. The purpose of this legislation is to further empower Tribal self-determination. Tribes, and not the IRS, are in the best position to determine the needs of their members and provide for the general welfare of their Tribal citizens and communities.