There is no question that our Nation is facing a challenging financial future.

Our country needs real leadership to recognize the problems that we are facing and address them directly.

For 75 years, my home State has benefited from the knowledge and expertise of the Wyoming Taxpayers Association. The Wyoming Taxpayers Association has fought for transparency, equity, balance, and stability for Wyoming taxpayers.

There is no question that the U.S Tax Code is a mess and in need of serious reform.

As we look to address our debt crisis and reform the Tax Code, we should take a responsible, sensible approach to taxation.

The Wyoming Taxpayers Association's ''Cornerstones of Taxation'' provides an excellent foundation that we should consider as we debate the future of the U.S. Tax Code.

I ask unanimous consent to have printed in the RECORD the Wyoming Taxpayers Association's ''Cornerstones of Taxation.''

There being no objection, the material was ordered to be printed in the RECORD, as follows:

WYOMING TAXPAYERS ASSOCIATION'S ''CORNERSTONES OF TAXATION''

Justification:

Is there a justified need for the tax and is it fiscally prudent?

Are existing government funds spent efficiently before considering a new tax?

Is the primary goal of the tax to generate revenue or does it modify behavior or influence policy?

Equity:

Does the tax impose equal and uniform liabilities upon similarly situated taxpayers?

Is the tax constitutional?

Does the tax disadvantage one taxpayer over another?

Balance:

Does the tax result in diversification in taxation?

Does the tax influence decisions regarding spending, saving or investing?

Does the tax concentrate a financial burden on a few and will the tax distort economic behavior?

Stability:

Is the tax stable and predictable under changing political, economic, regulatory and environmental conditions?

Transparency:

Is the tax visible, accountable and auditable?

Is the tax easy to understand, administer and cost effective to collect?

150TH ANNIVERSARY OF CONGREGATION SHAAREY ZEDEK

Mr. LEVIN. Mr. President, on Oct. 27, many of my fellow Michiganians gathered to recognize an event of enormous historical and cultural significance to our State: the 150th anniversary of Congregation Shaarey Zedek in the City of Southfield, just outside my hometown of Detroit.

For a century and a half, from its humble beginnings in Detroit to its emergence as one of the most important and influential institutions in the American Jewish community, Shaarey Zedek has played a vital role, not just for Michigan Jews, but for the community at large. Even more important than its high profile events with high-level speakers and guests is Shaarey Zedek's 150 years of day-in, day-out service to faith, community and humanity.

Shaarey Zedek has played a vital role in Jewish cultural and political life. It is no coincidence that, as the threat of Nazi Germany rose, Shaarey Zedek hosted one of the most important meetings of American Jews in the May of 1938, warning Americans about Hitler's threat to European Jews and to international security and strongly advocating for Jewish emigration to Palestine to escape Hitler's clutches. And in later years, Shaarey Zedek was one of America's leading voices in support of oppressed Jews in the Soviet Union.

It was Shaarey Zedek where Detroit Tigers slugger Hank Greenberg attended services on Yom Kippur of 1934, in the midst of the American League pennant race, receiving a standing ovation from the congregation, serving as a powerful symbol of Jewish identity, and, as he later put it in his autobiography, pleasing his relieved parents.

Like any religious institution, Shaarey Zedek has first and foremost been a touchstone of faith. Congregation Shaarey Zedek is one of America's most respected synagogues.

Of particular importance to me is the congregation's longstanding dedication to tolerance, not just in matters of faith, but in all matters of conscience. At times of strife and conflict in Michigan and the Nation, and in the face of discrimination or oppression, Shaarey Zedek has consistently served as a voice of reason, peace, understanding and equality.

So this anniversary is important to the Jewish community, and the larger community. But it also means a lot to me personally. Congregation Shaarey Zedek is where my brother and I were bar mitzvahed. It is the spiritual home of many who are dear to me, and to the community of which I am a proud member. I know my colleagues will want to join me in congratulating all those who have made Congregation Shaarey Zedek such an important institution for 150 years, and who will carry that tradition forward in the decades to come.

ADDITIONAL STATEMENTS

TRIBUTE TO SHERIFF KEITH FERGUSON

• Mr. BOOZMAN. Mr. President, today I wish to honor Benton County sheriff Keith Ferguson, who is retiring after more than four decades of dedication to safety and law enforcement.

Serving for 32 years with the Arkansas State Police, with more than half of those years as supervisor of Carroll and Benton Counties, Keith made a career out of helping the people of Arkansas.

In 2003 he became the sheriff of Benton County, a position he still holds today. In the past 10 years he has proven his commitment to keeping Arkansans safe. I have worked with Sheriff Ferguson and other community leaders during the institution of the 287(g) Program with Immigration and Customs Enforcement, commonly known as ICE. This local, State, and Federal cooperation has played a key role in combating illegal immigration in Northwest Arkansas.

Keith also helped create a child internet pornography investigation unit to help keep our children safe and has championed the use of inmate labor to help the county through programs such as Habitat for Humanity and the Northwest Arkansas Food Bank.

As sheriff of Benton County, he has improved outreach to children and the elderly and efficiency in the office with upgraded technology and improved equipment and employee training.

Keith's commitment to safety has been recognized at the State level, earning the Arkansas State Police Commendation Award for his heroics in apprehending a suspect and the Northwest Community Valor Award for his role in capturing three prison escapees.

I congratulate Sheriff Keith Ferguson for his outstanding achievements and success in law enforcement, and I ask my colleagues to join me in honoring him on his retirement. I wish him continued success in his future endeavors. Benton County is a better place to live thanks to his years of service and leadership to Arkansas.•

RECOGNIZING THOMPSON-MARKWARD HALL

• Mr. HOEVEN. Mr. President, today I wish to recognize the 125th anniversary of Thompson-Markward Hall, formerly known as the Young Women's Christian Home. Thompson-Markward Hall is located on Capitol Hill, directly across from the Senate Hart Building, and has long served as a temporary home for young women studying or working in our Nation's Capital, including many who have interned or worked in congressional offices.

Thompson-Markward Hall was founded in 1833 by Mary G. Wilkinson. Wilkinson, who was grieving the death of her daughter, recognized the need to create a safe housing option for young women moving to Washington seeking employment, and he began housing two young women in her Capitol Hill home. The need for additional space soon led to the securing of a new location at Fifth Street, NW, where the early years of the home were funded through the generosity and hard work of Wilkinson, her friends, benevolent merchants, and other community members.

In 1887, the Young Woman's Christian Home was chartered by Congress and incorporated to provide temporary housing for young women coming to