

(4) Sergeant Justin W. Garvey, Age: 21, Unit: 1st Battalion, 187th Infantry Regiment, 3rd Brigade, 101st Airborne Division, U.S. Army, Hometown: Townsend, MA, Date and Place of Death: July 20, 2003 in Tallifur, Iraq.

(5) Private First Class John D. Hart, Age: 20, Unit: 1st Battalion, 508th Infantry Regiment, 173rd Airborne Brigade, U.S. Army, Hometown: Bedford, MA, Date and Place of Death: October 18, 2003 in Taza, Iraq.

(6) 1st Lieutenant Brian M. McPhillips, Age: 25, Unit: 2nd Tank Battalion, 2nd Marine Division, U.S. Marines, Hometown: Pembroke, MA, Date and Place of Death: July 27, 2003 in central Iraq.

(7) Captain Benjamin W. Sammis, Age: 29, Unit: Marine Aircraft Group 39, 3rd Marine Aircraft Wing, U.S. Marines, Hometown: Rehoboth, MA, Date and Place of Death: April 4, 2003 in Ali Aziziyah, Iraq.

(8) Sergeant First Class Daniel H. Petithory, Age: 32, Unit: U.S. Army, Hometown: Cheshire, MA, Date and Place of Death: December 5, 2001 in Afghanistan.

(9) Staff Sergeant Bruce A. Rushforth, Jr., Age: 35, Unit: U.S. Army, Hometown: Middleboro, MA, Date and Place of Death: February 21, 2002 in the Philippines.

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

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

SUPPORTING THE FALLEN PATRIOTS TAX RELIEF ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana (Ms. CARSON) is recognized for 5 minutes.

Ms. CARSON of Indiana. Mr. Speaker, I do not want to be redundant in terms of the eloquence of my predecessor, the gentleman from Massachusetts (Mr. MCGOVERN), and what he has already so adequately articulated, but I rise in support of what was initially the McGovern bill, referred to as the Fallen Patriots Tax Relief Act, and I will support, of course, the Renzi bill, which I understand will be considered on the floor tomorrow, also known as the Fallen Patriots Tax Relief Bill.

Mr. Speaker, I want to commend the gentleman from Massachusetts (Mr. MCGOVERN) for bringing this subject matter to the ears and eyes of America, and particularly to the House of Representatives, which has responsibility for its passage. The bill will increase the military benefit to \$12,000 and make it tax exempt, an idea certainly that is long overdue in terms of its implementation.

We cannot be concerned about the cost of the bill. I have been reading the CQ reports and other analyses of what this bill will eventually cost, particularly that section that suggests that it go back retroactively to September 11, 2001 and provide exemption for those who were in the service at that time forward.

Currently 340 American military personnel have lost their lives in Operation Iraqi Freedom, and 92 in Oper-

ation Enduring Freedom in Afghanistan and in the Philippines. While an examination of the bill shows it does in fact impose a great cost on the American people, the cost of the lives cannot be measured in terms of dollars.

The death tax gratuity payment of \$6,000, of which \$3,000 is taxable, is proposed to be increased to \$12,000 in terms of the gratuity payment, and the entire amount would be tax-free, which is, of course, no less than right. The deceased's surviving spouse, parents, children, brothers and sisters should not have to worry about running afoul of the IRS because their loved one just lost their life in the line of duty. The bill also extends the filing deadline for income tax purposes, an idea, of course, whose time has come and passed.

I want to commend the authors of both bills for bringing this very needed legislation to the House, Mr. Speaker, and also the fact that it provides the National Guard and Reserve members an above-the-line tax deduction for overnight transportation, meals and lodging expenses for those who travel more than 100 miles.

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The National Guard is indeed a vital aspect of our military operation of this Nation and should be treated with respect and with the kind of exemptions that they so rightly deserve.

I understand that the bill also, Mr. Speaker, eliminates the qualifying 5-year period from capital gains on the sale of the residence while the taxpayer or taxpayer's spouse serves on qualified official extended duty as a member of the Armed Forces or the foreign services.

Again, Mr. Speaker, I am proud that the House of Representatives has come to this point to rectify an injustice that has existed in law insofar as it has affected the military men and women who serve and who sacrifice and so many of them who lose their lives as a result of preserving the freedom of this Nation. I support the legislation, and I encourage Members of the House to do likewise.

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

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

EXCHANGE OF SPECIAL ORDER TIME

Mr. GUTKNECHT. Mr. Speaker, I ask unanimous consent to claim the time of the gentleman from Florida.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

AN IDEA WHOSE TIME HAS COME

The SPEAKER pro tempore. Under a previous order of the House, the gen-

tleman from Minnesota (Mr. GUTKNECHT) is recognized for 5 minutes.

Mr. GUTKNECHT. Mr. Speaker, this afternoon and earlier in the Special Orders, our colleague, the gentleman from Indiana (Mr. BURTON), talked about a meeting that we had, a forum that we conducted today in Boston, Massachusetts. We had about seven or eight Members of the House, and we had a forum talking about the issue of prescription drugs and how much Americans pay for prescription drugs relative to what industrialized countries around the world pay for those same drugs. It was sort of appropriate that we had this forum in Boston; and I observed at the beginning of the meeting that a little over 200 years ago there were patriots who began to throw tea in Boston Harbor because a king in England had imposed a half-penny tax on tea, and they were mad as hell and they were not going to take it anymore. That same spirit of that Boston Tea Party was alive today and that spirit is growing.

At that forum we had Governor Pawlenty of the State of Minnesota. I have to tell my colleagues I was so proud of him because he outlined the plan that he has for Minnesotans to allow them to have access to world-class drugs at world market prices. Now, he did not put a number on it, but my estimate is that Minnesotans will save at least \$50 million by simply opening up markets as we do with virtually every other product. He also said in his remarks that the States are the laboratories of democracy and that it is time for the States to take the leadership and demonstrate what can be done in terms of opening up markets and saving consumers billions.

We also had the Attorney General from the State of Massachusetts. He made a very good point, that as these big pharmaceutical companies now are reaching out and saying we are not going to ship as many drugs to Canada, he reminded us and them that there are antitrust laws on the books and if the Federal Government will not enforce them, then the States will.

We also had representatives from Governor Blagojevich from the State of Illinois who talked about their plan and his plan and how he believes that they can save the State of Illinois \$91 million. That is \$91 million that can be spent on children. That is \$91 million that can be spent on firefighters and police officers to keep the State safer.

We also had Dr. Steve Schondelmeir, who is a pharmacist himself, teaches pharmacology at the University of Minnesota. He estimated that Americans next year will spend at least \$220 billion on prescription drugs. He went on to say that he believed that if you simply opened up markets, that markets would begin to level. He agrees with me or I agree with him that the goal is not for Americans to go to other countries to buy prescription drugs; the goal is to open up markets, and markets level. Prices here in the